

Annual Budget

Cabarrus County, North Carolina
Fiscal Year 2015–2016



We are
ONE Cabarrus

Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2015-2016

Prepared by
Cabarrus County Finance



Mike Downs
County Manager

CABARRUS COUNTY

Board of County Commissioners



Back Row: Honeycutt, Shue, Mynatt.
Front Row: Poole, Morris.

Stephen M. Morris (Chairman)

Elizabeth F. (Liz) Poole (Vice Chairman)

Diane Honeycutt

Grace Mynatt

Lynn Shue



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cabarrus County, North Carolina for its annual budget for the fiscal year beginning July 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Table of Contents

INTRODUCTION

| | |
|--|----|
| Introduction to Cabarrus County, NC | 1 |
| Budget Document – Reader’s Guide | 2 |
| Profile of Cabarrus County | 4 |
| Key Components of Strategic Planning | 11 |
| Strategic Planning and Visioning | 12 |

BUDGET MESSAGE.....17

FINANCIAL STRUCTURE, POLICY, AND PROCESS

| | |
|--|----|
| Organization Chart | 21 |
| Fund Structure..... | 22 |
| Fund Relationships and Descriptions..... | 23 |
| Basis of Budgeting and Accounting | 26 |
| Financial and Budgetary Policies | 27 |
| Budget Process | 36 |
| Budget Adoption..... | 37 |
| Amendments to the Budget Ordinance..... | 38 |
| Budget Calendar | 40 |

BUDGET SUMMARY

| | |
|---|----|
| Revenues by and Expenditures by Category Table..... | 42 |
| FY16 Revenues by Source Chart | 43 |
| Revenues by Fund Table | 44 |
| FY16 Revenues by Fund Chart..... | 45 |
| Revenues Summary..... | 46 |
| Expenditures by Category | 51 |
| Expenditures by Fund | 52 |
| Expenditures by Function..... | 53 |
| Expenditures Summary | 56 |
| Program Funding Matrix..... | 59 |
| Program Funding Matrix by Category | 60 |
| Program Funding Matrix by Function Area | 62 |

FUND SUMMARIES

| | |
|--|----|
| General Fund | 65 |
| Landfill Fund..... | 72 |
| Cabarrus Arena and Events Center Fund..... | 73 |
| 911 Emergency Telephone System Fund..... | 74 |
| Health Insurance Fund..... | 75 |

Table of Contents

POSITION SUMMARY

| | |
|---------------------------------|----|
| Total Authorized Positions..... | 77 |
| New Personnel Changes..... | 78 |
| Other Position Changes | 79 |

FIVE YEAR FINANCIAL PLAN

| | |
|--------------------------------|----|
| Fund Balance | 81 |
| Revenues | 83 |
| Expenditures | 84 |
| Five Year Financial Plan | 87 |

CAPITAL IMPROVEMENT PLAN

| | |
|---|----|
| Relationship among the Operating Budget, Capital Budget, and Five Year Financial Plan | 89 |
| Capital Improvement Plan by Project..... | 90 |
| Capital Improvement Plan by Funding Sources..... | 92 |
| Capital Improvement Plan Detail..... | 94 |

DEPARTMENTAL INFORMATION-PROGRAM SUMMARIES

GENERAL GOVERNMENT

| | |
|---------------------------------------|-----|
| Board of Commissioners | 151 |
| County Manager | 156 |
| Communications and Outreach..... | 159 |
| Human Resources | 163 |
| Tax Administration: | |
| County Assessor & Land Records | 166 |
| Tax Collections..... | 169 |
| Board of Elections | 172 |
| Register of Deeds | 176 |
| Finance | 179 |
| Information Technology Services | 182 |
| Infrastructure & Asset Management: | |
| Administration | 186 |
| Grounds Maintenance..... | 188 |
| Sign Maintenance | 191 |
| Building Maintenance..... | 194 |
| Facility Services | 197 |
| Fleet Maintenance..... | 200 |

Table of Contents

CULTURAL AND RECREATIONAL

Active Living & Parks:

| | |
|--|-----|
| Parks | 203 |
| Senior Centers | 207 |
| Library System | 210 |
| Cabarrus Arena and Events Center | 214 |
| County Fair | 217 |
| Other Culture and Rec | 220 |

PUBLIC SAFETY

Sheriff:

| | |
|--|-----|
| Patrol, Investigation & Records, 911 Communications, Courts Security | 221 |
| Jail | 225 |
| Animal Control | 230 |
| Courts | 233 |
| Construction Standards | 234 |
| Emergency Management | 237 |
| Emergency Medical Services | 240 |
| 911 Emergency Telephone System | 243 |
| Other Public Safety | 245 |

ECONOMIC AND PHYSICAL DEVELOPMENT

| | |
|---|-----|
| Economic Development Incentive Grants | 249 |
|---|-----|

Planning and Development:

| | |
|---|-----|
| Planning | 252 |
| Community Development | 255 |
| Soil and Water Conservation | 258 |
| Zoning | 261 |
| Other Economic and Physical Development | 264 |

HUMAN SERVICES

| | |
|-------------------------|-----|
| Veterans Services | 265 |
|-------------------------|-----|

| | |
|-----------------------------|-----|
| Cooperative Extension | 268 |
|-----------------------------|-----|

Human Services:

| | |
|-------------------------------|-----|
| Administration | 271 |
| Transportation Services | 274 |
| Child Welfare | 277 |
| Child Support Services | 284 |
| Economic Services | 288 |

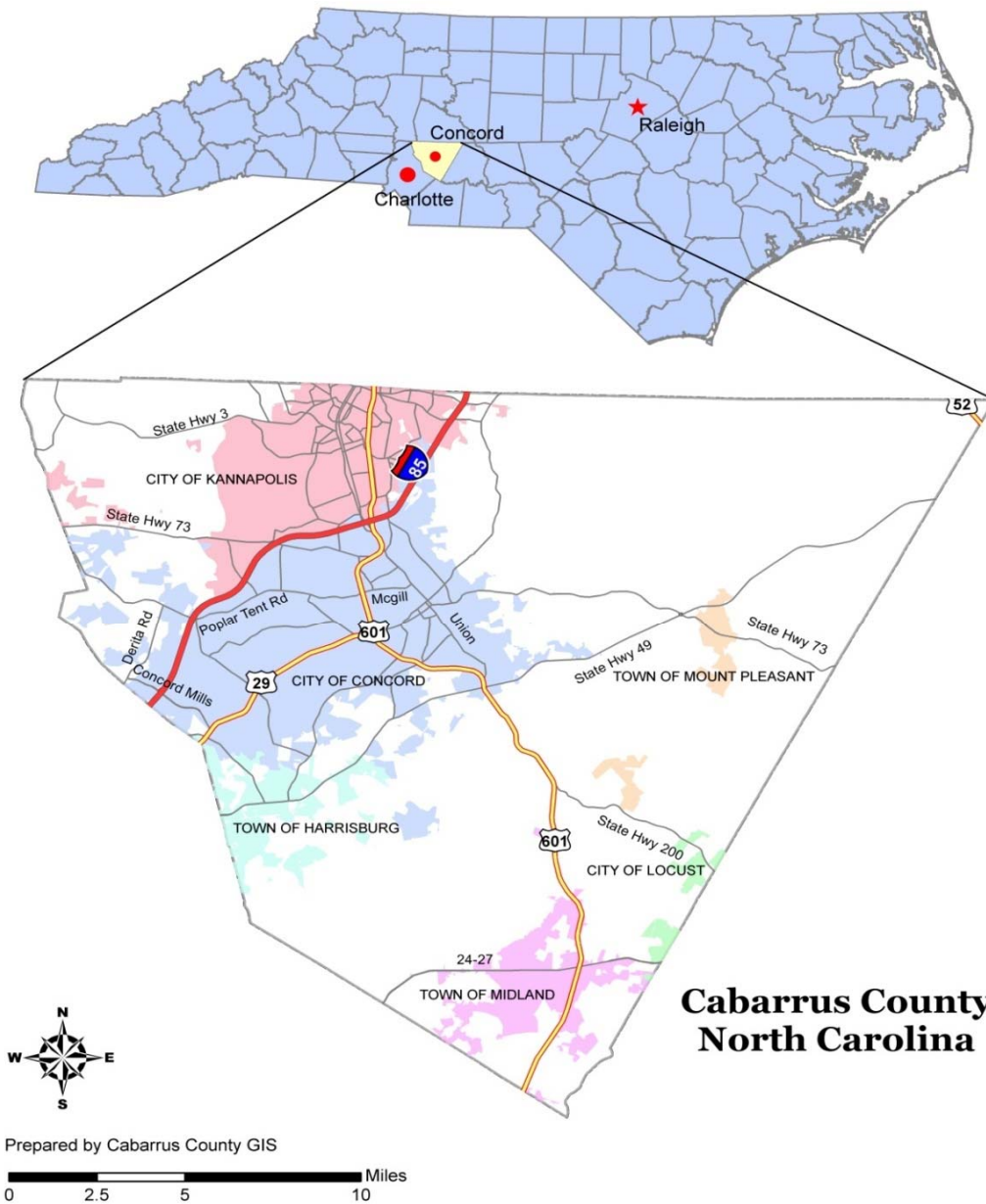
Table of Contents

| | |
|---|-----|
| Community Alternatives Program | 292 |
| Adult & Aging | 295 |
| Nutrition | 299 |
| Senior Services | 302 |
| Other Human Services | 305 |
| ENVIRONMENTAL PROTECTION | |
| Construction & Demolition Landfill | 307 |
| Waste Reduction | 310 |
| EDUCATION | |
| Public Schools: | |
| Current Expense | 313 |
| Capital Outlay | 315 |
| Debt Service | 316 |
| Technology | 317 |
| Per Pupil Funding | 318 |
| School Funding by Source | 319 |
| Rowan Cabarrus Community College | 320 |
| Other Schools | 321 |
| OTHER PROGRAMS | |
| Non-Departmental | 323 |
| Contributions to Other Funds | 325 |
| DEBT SERVICE | |
| Debt by Category | 327 |
| Capital Leases, COPS and LOBS, and General Obligation Bonds | 328 |
| Long Term Obligations | 331 |
| Legal Debt Margin | 337 |
| SUPPLEMENTAL INFORMATION | |
| Budget Ordinances | 339 |
| Community Information | 349 |
| Statistical Information | 352 |
| Fee Schedule Changes | 362 |
| Glossary | 364 |
| Acronyms | 370 |
| Telephone Directory | 372 |

Introduction

INTRODUCTION TO CABARRUS COUNTY, NC

Cabarrus County is located in the piedmont section of the state and is bounded on the north by Rowan and Iredell Counties, on the east by Stanly County, on the south by Union County, and on the west by Mecklenburg County. The county comprises approximately 230,400 acres. Concord is situated approximately 124 miles from the state capitol, Raleigh, North Carolina, and 18 miles northeast of the state’s largest city, Charlotte, North Carolina. There are six municipalities in the county including the City of Concord which serves as the county seat. The second largest municipality is the City of Kannapolis, while the Towns of Mount Pleasant, Harrisburg, Midland, and part of the City of Locust are the remaining smaller municipalities located in the County.



Introduction

FY 2016 BUDGET DOCUMENT – READER’S GUIDE

It is intended that the information contained in this document accomplish the following:

- Inform the community of how tax dollars are spent
- Enhance accountability
- Provide an explanation of County services
- Supply the County Commissioners with information needed to make knowledgeable, equitable decisions regarding the use of County resources.

Program Summaries are presented in a consistent, user-friendly format and provide the following information:

- Program name/department
- Mission statement
- Legal basis of service – i.e., is it mandated, and if so, at what level
- Program Overview
- Expenditures for Personnel Services, Operations, and Capital Outlay (prior fiscal year’s “ACTUAL”, current year as of April 2015 “Revised”, and “Adopted Budget” for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year’s “ACTUAL”, current year original budget as “Adopted”, current year as of April 2015 is reflected as “Revised”, and “Proposed Budget” for the upcoming fiscal year). Note that local tax revenues, including sales tax, are not included in summaries.
- FTEs (Full Time Equivalent employees) for prior year’s “ACTUAL”, current year as of April 2015 as “Revised”, and “Proposed Budget” for the upcoming fiscal year.

The Preliminary Annual Budget Document for FY 2016 contains the following sections:

Introduction

This section contains brief introductory information, the Reader’s Guide, and a County profile. It also explains the strategic planning process.

Budget Message

The Budget Message is the County Manager’s synopsis of the FY 16 budget as presented to the Board of County Commissioners. It articulates priorities and issues for the budget year, presents actions to be taken to address these issues, and explains if and how priorities differ from the current year.

Financial Structure, Policy, and Process

This section explains the County organizational chart, fund structure, fund relationships and descriptions, financial policies and budget process.

Budget Summary

The Budget Summary presents summary level information for revenues and expenditures. Expenditure summaries by service area and revenue summaries by category are also included. This section contains the Program Matrix which is information about General Fund programs according to service and funding requirements. Information is presented in two formats: By Funding Requirement and By Service Area Function.

Introduction

Fund Summaries

The Fund Summaries section contains comparative and illustrative summaries and highlights of revenues and expenditures for the General Fund, Cabarrus Arena and Events Fund, Landfill Fund, 911 Emergency Telephone Fund, and Health Insurance Fund.

Position Summary

This section presents comparative summary level information for full-time equivalents (FTE) data by service area and department for Fiscal Years 2014 through 2016. New positions and personnel changes are also illustrated in this section.

Five Year Financial Plan

The Five Year Financial Plan section contains a forecast of fund balance, revenues, and expenditures for the five-year period beginning with the proposed budget for the upcoming fiscal year.

Capital Improvement Plan

This section outlines the Five-Year CIP (Capital Improvement Plan) for Cabarrus County from the proposed budget through five years. It also contains the budget for the prior year as well as a forecast for years beyond the five years.

Departmental Information

Section tabs for General Government, Other Programs, Public Safety, Economic and Physical Development, Human Services, Environmental Protection, Education, and Cultural and Recreational and each contain program summaries for departments within that service area.

Education

This section includes information on funding regarding current expense, capital outlay and debt service for schools and the Community College. It also includes ADM information and per pupil funding information.

Other Programs

This section includes information regarding non-departmental funding, Contributions to Other Funds, and Contributions to Other Agencies.

Debt Service

The Debt Service section consists of debt service and long-term debt requirements, computations of legal debt margin, and other information relating to bonds and leases.

Supplemental Information

Information found in this section includes the Budget Ordinance, statistical/, a list of acronyms found throughout this book, a glossary, department directory, and an index.

Introduction

PROFILE OF CABARRUS COUNTY

Geography/Community

Cabarrus County, incorporated in 1792, is located in the Piedmont section of North Carolina and is bordered on the north by Rowan County, on the northwest by Iredell County, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County. It comprises approximately 230,400 acres. There are six municipalities in the County, the largest of which is the City of Concord, also the County seat. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland, and the City of Locust are smaller municipalities in the County. Concord is situated approximately 135 miles from the state capitol, Raleigh, North Carolina, and 25 miles northeast of the state's largest city, Charlotte, North Carolina. The County serves an estimated population of 187,226. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Form of Government

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

Budgets are provided in this document for each individual governmental program for which an appropriated annual budget has been adopted.

The information presented in this budget is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

The County is one of ten counties located in the Charlotte-Concord-Gastonia, NC-SC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Cabarrus, Gaston, Iredell, Lincoln, Mecklenburg, Rowan and Union Counties in North Carolina and Chester, Lancaster and York Counties in South Carolina. The Charlotte MSA, which is anchored by the City of Charlotte, is the economic center and the 22nd largest metropolitan area in the United States.

Consistent with its vision and goals, the Board of Commissioners seeks to engage the community to identify and understand a sustainable resilient and robust local economy, and develop strategies that lead to success through large business diversification and small business development.

The County's prior rapid growth, largely attributable to the County's position in the Charlotte metropolitan region, slowed as a result of the global recession but has rebounded as the global economy recovers. The County believes that its short-range and long-range planning has provided the necessary infrastructure to accommodate anticipated growth, and the County cooperates with its municipalities in economic recruiting and development efforts.

The Cabarrus Economic Development Corporation ("CEDC"), serves as the primary recruiting and marketing entity. The CEDC is administered by the Cabarrus Regional Chamber of Commerce; this structure greatly enhances efforts in business retention, expansion, and new business recruitment. Given these changes, combined with the availability of sites within commercial and industrial parks with all municipal services available located near major highways and

Introduction

interstates, the County expects continued strong economic development in the area. The CEDC has been accredited by the International Economic Development Council which is an independent body that verifies the status of the organization. The CEDC is one of only 36 economic development organizations worldwide which have been accredited by the International Economic Development Council.

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

A summary of significant recent developments in these industries follows:

Biotechnology

The former Pillowtex properties in Kannapolis have been redeveloped as a major mixed use development with the centerpiece of the development constituting the North Carolina Research Campus (the "Research Campus"). It includes facilities for eight major North Carolina universities whose research activities focus on biotechnology and nutrition research. At the center of the Research Campus is the 311,000 square foot David H. Murdock Core Laboratory, which houses the David H. Murdock Research Institute, a nonprofit contract research organization. Other campus facilities include NC State University Plants for Human Health Institute's building and the UNC Chapel Hill Nutrition Research Institute Building. A sixty thousand square foot Medical Office Building opened in 2013 and DataChambers recently opened a 50,000 square foot research facility on the campus.

To facilitate further development on the Research Campus and finance public improvements, the City of Kannapolis has created the North Carolina Research Campus Financing District (the "Development District"), pursuant to the State's project development financing act. This district is comprised of approximately 863 acres within the County and Rowan County. The Development District was created to finance infrastructure within and around the Development District to support the Research Campus. The boundaries of the Development District were created to capture the area in which such infrastructure was needed. The Research Campus is approximately 240 acres within the Development District. The development plan for the Development District contemplates that, when completed, the Research Campus will include more than 2 million square feet of office and laboratory space, 600,000 square feet of new retail and commercial space, 400,000 square feet of academic and civic space and approximately 1,100 new residential units. The total estimated cost of the Research Campus project is expected to exceed \$1 billion. As part of their commitment, the City of Kannapolis will began construction on a new municipal building on the campus in 2014 and expects completion within the 2015/16 fiscal year

The City of Kannapolis issued \$35 million in limited obligation bonds in 2011 (the "Kannapolis Bonds") to finance public infrastructure in the Development District. Pursuant to an Interlocal Agreement between the County and the City of Kannapolis executed in connection with the issuance of the Kannapolis Bonds, the County has agreed to pay a portion of its incremental ad valorem tax revenues actually collected in the Development District to the City to be used for the payment of not more than half of the annual payments of principal and interest due on the Kannapolis Bonds. These payments began in FY 2013 and end in FY 2027, and range (subject to a "Maximum County Contribution" ceiling) from a low of \$1,421,804 in FY 2013 to a high of \$1,513,677 in FY 2021, and total \$22,523,021.

Healthcare

The County economy is emerging as a significant provider of healthcare services; the largest single employer in the County is Carolinas Medical Center (CMC) NorthEast. The hospital is located in Concord and has 457 active licensed beds. CMC NorthEast is the second largest hospital facility in the Carolinas Healthcare System (CHS) network of healthcare facilities, which is the largest healthcare system in North and South Carolina and is the second largest public,

Introduction

multi-hospital system in the United States. CMC NorthEast provides a full range of tertiary and surgical services for residents of the County and surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children's Hospital, The Hayes Family Center, The Batte Cancer Center, The Sanger Heart & Vascular Institute and a number of other specialized services and facilities. CMC has also built satellite facilities in Kannapolis and Harrisburg.

Manufacturing

The principal products manufactured in the County include optical fiber, textiles, food, printing and publishing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, transportation equipment, and corrugated packaging.

Corning, Inc.'s fiber optics facility in the southeastern part of the county, which had been "mothballed," has reopened and is in the process of completing two expansions. Philip Morris, Inc., which was the largest manufacturer in the county, closed its Concord facility at the end of July 2009. The facility encompasses over 2,100 acres and 2.4 million square feet. The Philip Morris campus was sold to Victory Industrial Park LLC in April 2014. It is unknown at present what will be done with the facility and the property.

Other manufacturers are described in the following entry for "Industrial and Business Parks."

Industrial and Business Parks

A variety of other industrial and business parks located throughout the County have provided additional focus points for economic development. For companies investigating new operations or expansions in the Charlotte area, these parks provide alternatives to sites in Charlotte or Mecklenburg County. Public utility service is widely available to these parks. Following are brief descriptions of several of these parks.

Z-Max Industrial Park in Harrisburg (developed by an arm of Charlotte Motor Speedway), has been expanded with a second road for further industrial development. It is served by rail and all utilities. Pepsi Bottling Ventures announced in April of 2015 that they would construct a \$12.5 million, 200,000 square foot facility in the industrial park. That facility is expected to include employment of 200 people.

Copperfield Business Park began development along I-85 in 1987. Firms that have built facilities in the Copperfield Business Park include a nationwide periodical publisher, a commercial printer, several medical offices, a pharmacy and a shopping center. Northeast Outpatient Surgery Center opened in Copperfield last year, and most recently Charlotte Eye Ear Nose and Throat has completed a new facility. Copperfield Business Park opened a new interchange on I-85 and in 1994 completed a five-lane connector road to link the business park with the interchange. A 102-unit Hampton Inn and a Cracker Barrel Restaurant, along with other convenience-type developments, have also opened in the park. ACN Communications moved its world headquarters to Concord December 2008. The telecommunications direct-sales company occupies a 140,000 square foot office building that combines all of their existing facilities into one at a cost estimated to be approximately \$18 million.

The International Business Park is located near an interchange on I-85. The owners of the International Business Park actively pursue private investment from around the world. In early 1991, the Oiles America Corporation, a Japanese company, opened a manufacturing plant for self-lubricating bearings on approximately 25 acres. They completed an expansion of the facilities in 1997 and 2013 and currently employ 165 persons.

In 1991, Legrand/Pass & Seymour, a French company, opened a manufacturing plant at a cost exceeding \$20 million for electrical wiring devices on a 32-acre site in the park. In mid-1995, Dai Nippon Printing Company Ltd. (DNP) commenced operations in the Park from a new 50,000 square foot facility that produces media (such as ribbons and tapes) and employs 265 people.

Introduction

DNP acquired nine adjacent acres for expansion in 1996 and completed an expansion which more than doubled the size of its existing facility in 1997. Federal Express also completed development of an approximately 48,000 square foot facility in the Park in 1997.

SYSCO Corporation of Houston, Texas, a food service distributor, completed the construction of a new warehouse/distribution complex in the Park in 1997 and a 135,000 square foot expansion in June 2000. This 435,000 square foot facility serves nearly all of North and South Carolina, as well as parts of Georgia and Virginia. SYSCO employs 420 persons.

In addition, Bonitz, a flooring contractor, opened a facility in the International Business Park in 2004. The Minka Group, a lighting products company, completed construction of a 365,000 square foot facility which will serve as its east coast distribution center.

Walker Marketing, Inc. a Charlotte-area full service marketing communications firm moved its headquarters to Concord in September 2006 to expand office space and offer new services to clients including mediation and hosting focus groups. The new facility was designed by BJW Architecture another firm of the International Business Park. The agency serves clients regionally and nationally in industries such as healthcare, real estate/economic development, food services, construction and government.

Headquartered in Concord's International Business Park, BJW Architecture, Inc. is a full service architectural firm providing complete professional design services for the Charlotte region. BJW Architecture specializes in servicing clients of all sizes in areas including: commercial, financial, industrial, institutional, medical, multi-family housing, office space management, recreational, religious, restaurants and retail facilities. BJW Architecture occupies 1,500 square feet of the 10,000-square-foot building.

PreGel AMERICA is the U.S. division of PreGel, a global specialty dessert ingredient company headquartered in Italy. PreGel is the largest global manufacturer and distributor of ingredients for gelato, sorbetto, frozen yogurt, semifreddo, pastries and more, and has a presence on every continent. May 2008, PreGel AMERICA opened its U.S. headquarters in Concord, housing Administrative Offices, Professional Training Center, Warehouse and Research & Development departments under one roof to accommodate customer's ongoing business needs. PreGel AMERICA most recently opened an \$11.4 million expansion to the facility.

Celgard, LLC, the largest supplier to the lithium battery industry, built a two-phase battery separator and research facility at the Park.

The most recent additions are a speculative building and a FedEx distribution facility. The speculative building is 87,000 square feet and was completed in 2013. The facility is expandable up to 144,000 square feet. The FedEx SmartPost Division is under construction and will be a \$27 million, 330,000 square foot facility when completed.

Four additional speculative buildings have been completed or are under construction in Cabarrus County. A 360,000 square foot facility in Afton Ridge Business Park (Kannapolis) broke ground in March 2014. The Silverman Group broke ground on two speculative buildings, a 400,000 square foot facility and a smaller building of 150,000 square feet, at the Concord Airport Business Park on Derita Road. More than half of the larger building has already been occupied by Amazon for a distribution center. A fourth speculative building is being instructed by Trinity Partners at the corner of Poplar Tent Road and International Drive and was completed in early 2015.

Currently other multiple acre sites are under consideration by incoming projects.

The West Winds Industrial Park is located directly across from the airport entrance. The first phase, 18,000 square foot mixed office/industrial space, has been completed. Also completed in the Industrial Park is a 45,000 square foot NASCAR

Introduction

research and development center to research new safety methods. A 40,000 square foot speculative building is available, as well as additional land development.

The most recent announcement for West Winds is the redevelopment and new construction for a Cabarrus County legacy company – S & D Coffee & Tea. In November 2012 S & D announced a \$97 million expansion and the addition of 200 jobs at an average wage of \$36,311. The expansion will boost its production of coffee, tea, and extracts.

The Midland Business Park and Intermodal Facility is a future business park to be built near NC Highway 24/27 and Highway 601. Aberdeen Carolina and Western Railway is working to develop the 70-acre business park to permit the relocation of an intermodal facility, as well as, additional distribution facilities. There are sewer infrastructure needs which are challenges to bringing rail projects to the sites but the Town of Midland has begun to address these challenges.

The Kannapolis Gateway Business Park is an 85-acre park is located one mile from an interchange on I-85 and features approximately 753,000 square feet of industrial space and a 12 acre retail center. The City of Kannapolis and Mark Pierce Poole Properties, Inc., a Charlotte real estate development firm specializing in industrial, retail and office properties, constructed a speculative industrial building there. It is currently occupied by a distribution firm.

Warehouse and Distribution

The distribution, warehousing, and shipping industry is another growing sector of the County's economy as the County continues to be a cost effective alternative for Charlotte area distributors. This industry benefits from the County's proximity to the City of Charlotte (a regional trucking and manufacturing center with a major commercial international airport) and from access to I-85, which has seven existing interchanges in the County. In addition, I-485 and I-77 interchanges with I-85 offer major interstate highway access in multiple directions. Cabarrus County is served by Norfolk Southern railway connections and the nearest port is approximately 260 miles away in Charleston, South Carolina.

Examples of distribution centers include: Saddle Creek, a large Florida based logistics company, which opened a 350,000 square foot rail-served distribution center in Harrisburg (from which it serves Wal-Mart, America's largest retailer); Caffey Distributing, a Greensboro based beer distributor, which in 2002 began operating a 130,000 square foot distribution center near I-85 and the Concord Regional Airport; and Rug & Home, headquartered in Asheville, opened a 96,000 square foot retail and distribution warehouse in Kannapolis April 2010, creating between 40 and 75 jobs. SP Richards, a business products distributor built a 200,000 square foot distribution facility in late 2012 and created 67 jobs. Distribution Technologies is located in a formerly dilapidated 60,000 square foot distribution center. This facility, formerly plagued by vandals, has brought new life and nearly 100 jobs. Finally, Gordon Food Service is constructing a 300,000 square foot distribution center in Kannapolis. That distribution center is adjacent to Afton Ridge Business Park and is expected to include as many as 275 employees when completed in the Fall of 2015.

Entertainment and Hospitality

Another example of the County's diverse economy is Charlotte Motor Speedway ("CMS"), a major sports and recreational facility which regularly hosts activities that draw over 167,000 people. Each year, CMS hosts nine primary events, including three major NASCAR racing events that extend over a ten-day period for each event. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway is also located on CMS property. It opened in 2008, where it hosts several events including four NHRA-sanctioned events in a \$60 million drag strip facility. The larger facility includes a dirt track that hosts multiple events.

Introduction

The City of Concord and Embassy Suites Hotels constructed a Convention Center and full-service hotel on Bruton Smith Boulevard. This complex is located equidistant between CMS and the Concord Mills Mall. Other hotels have located in this area, including Great Wolf Lodge, which has the largest indoor water park in North Carolina.

Motorsports

The County is home to CMS, NASCAR Research & Development, World Racing Group, the Dirt Track at CMS, Concord Motorsports Park, Motorsports Radio Network, zMax Dragway, four driving schools, Hendrick Motorsports, Roush Fenway Racing, Earnhardt Ganassi Racing with Felix Sabates, Richard Petty Motorsports, Stewart-Haas Racing, Wood Brothers, JTG Daugherty Racing and several other motorsports-related businesses.

Recent developments involving motorsports businesses include the building of a \$40 million wind tunnel by California-based Windshear. It is the only publicly available wind tunnel in North America using “rolling road” technology. This facility allows for full-scale testing of race cars at speeds of 180 miles per hour. Stewart-Haas Racing opened a state-of-the-art, 140,000 square foot racing facility which doubles the size of its former facility. JHE Productions is located in the Harrisburg area near the Saddle Creek facility and operates out of a 46,000 square foot building.

Retail

In 1997, The Mills Corporation and the Simon-DeBartolo Company acquired approximately 165 acres located in the southwest quadrant of the King’s Grant interchange at I-85, and developed Concord Mills Mall. It opened its doors in September 1999. The 1.4 million square foot facility, which has over 200 stores, cost approximately \$240 million to complete and is estimated to generate about \$250 million annually in retail sales. Concord Mills Mall is the state’s largest tourism draw, with 17.5 million visitors each year and continues to create additional spin-off retail development on adjacent properties. Such development includes Wal-Mart, Lowe’s, and Academy Sports + Outdoors which makes the area a primary retail center for the entire MSA.

The owner of Concord Mills Simon Properties partnered with Merlin Entertainment and opened a new \$10 million Sea Life Aquarium at Concord Mills in 2014. The aquarium is expected to generate 350,000 additional visits to Concord Mills as a result.

There are a number of new retail centers that have been constructed or are under construction throughout the County as a result of the population increase that has occurred. Some of these are part of much larger mixed-use developments that also include services, employment and residential uses. For example, the Northlite Center, in the northern part of the county, is anchored by Sam’s Club, Wal-Mart, Kohl’s, and Hobby Lobby. Academy Sports opened two new outlets including one adjacent to Northlite. Harrisburg Town Center is a 100-acre mixed use development on Highway 49, which includes a mix of residential units with 500,000-square feet of office and retail space. Moss Creek is a mixed-use project on 500 acres at Highway 73 and Odell School Road. Development includes 1,400 housing units, an elementary and middle school, and 200,000 square feet of planned office/retail space. Afton Ridge Center retail area opened in the fall of 2006 and includes a Super Target, Marshall’s, Best Buy, Dick’s Sporting Goods and other retail stores and restaurants. This center is located at the intersection of I-85 (Exit 54) and Kannapolis Parkway the business park section has added its first tenant (S.P. Richards), and a 414-unit apartment complex has recently opened its first phase.

Aviation

The City of Concord continues to develop and operate a general aviation reliever airport on approximately 750 acres adjacent to I-85 at exit 49. This facility, known as Concord Regional Airport is operated as an enterprise fund department of the City, has a 7,400 foot fully instrumented and strengthened runway that can accommodate all types of aircraft up to a Boeing 737 size.

Introduction

Concord Regional Airport facilities include 12,500 SF terminal building, maintenance facility, fuel farm, on-site fire station, sixty-seven T-hangars, eight large conventional storage hangars, eleven privately leased or developed corporate hangars, and over twenty-five acres of aircraft parking ramp space. The airport opened in the fall of 1994. The total initial cost for the airport was approximately \$27 million, which was paid for using City funds (4%) and State and Federal grant funds (16% and 80% respectively).

There are currently 170 aircraft based at the airport with a combined taxable value of over \$120,000,000. The airport is open 24/7/365 and, to enhance aviation traffic safety, the airport has contracted air traffic control services sixteen (16) hours daily with extended hours during race events. For these events there are specialized aircraft fire and rescue on site.

Numerous businesses operate at the airport including a full service aircraft maintenance facility, five flight schools, two aircraft charter services, three aircraft detailing services, air ambulance service providers, and a helicopter radio platform service. The airport is also home to many NASCAR corporate aviation flight departments including Hendrick Motorsports, Stewart Haas Racing, and Joe Gibbs Racing. In addition, many other NASCAR teams utilize large aircraft commercial charter flights that operate at the airport.

A 2012 economic impact analysis determined that the Concord Regional Airport has a \$175,790,000 economic contribution, annually supporting almost 2,000 jobs in the Cabarrus County region! Additional development and growth is expected to continue at the airport. Concord Regional Airport is now offering commercial flights through Allegiant Air. Service began in December 2013. Facility improvements include vehicle parking enhancements, passenger processing facilities, new control tower, and additional hangars. These improvements will make it possible for additional revenues, based aircraft, and new services for the community ensuring Concord Regional Airport remains a critical economic generator and community asset for the City and Cabarrus County.

Three industrial and two commercial business parks are located adjacent to west side of Concord Regional Airport and include various size lots and buildings, access roads, and utilities. Currently there are over 14 buildings and additional land area for future development. Some major tenants in these business parks are the NASCAR Research and Development Center, Earnhardt Ganassi Racing Headquarters, Roush Fenway Racing Shops / Headquarters / Museum, Richard Petty Motorsports, DIRT Motorsports Headquarters, and Flyright Inc.

Introduction

KEY COMPONENTS OF STRATEGIC PLANNING



Mission

Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine county needs, and provide services that continually enhance quality of life.

Vision

Our vision for Cabarrus is a County in which our children learn, our citizens participate, our dreams matter, our families and neighbors thrive, and our community prospers.

Core Values

| | |
|--------------------------------------|--|
| Integrity | We understand and accept our duty to do the public's business in an open, honest, and transparent manner. |
| Collaboration | As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and stakeholders in the decisions that affect the County's citizens through opportunities to participate with input, education, and feedback. |
| Accountable & Responsible | Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses, and the community as a whole. |
| Respect | Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions. |

Introduction

STRATEGIC PLANNING AND VISIONING

Cabarrus County began an intensive, multi-year strategic planning process in 2006 that led to the Board of Commissioners establishing a clear strategic path for the County and its departments.

The County's strategic plan identifies measurable outcomes to guide our progress in the years to come.

Through this initiative, County departments implemented strategies and performance measures to achieve Board-directed goals in addition to identifying budget, policy, resource and timeframe implications of reaching each goal. This will ensure County resources are prioritized based on the extent each County program or service is related to the Board's chosen outcomes.

The vision for the County summarizes its desired future state and special character of the community. The **Cabarrus County's vision:**

Our vision for Cabarrus is a county where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

The mission defines the County's purpose and explains its roles in terms of achieving our vision, intended outcomes and serving our citizens. Cabarrus County's **mission states:**

Through visionary leadership and good stewardship, we will ensure public safety, administer state requirements, determine county needs and provide services to continually enhance quality of life.

The County's core values are the essential beliefs and principles that determine how the County carries out its mission and provides guidance and inspiration for the people who work for the County so that the Board of Commissioners and County staff may all pull in the same direction and toward the same goals.

Board members identified four core values to guide how county government should carry out its mission:

- **Accountable and Responsible** – Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses and the community as a whole.
- **Collaborative** – As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and stakeholders in the decisions that affect the county's citizens through opportunities to participate with input, education and feedback.
- **Integrity** – We understand and accept our duty to do the public's business in an open, honest and transparent manner.
- **Respect** – Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions.

The Board of Commissioners continued its strategic planning process by providing descriptions of its established core values and by refining its five over-arching goals. The Board also discussed outcomes for each goal statement. These outcomes include initiatives that will support and achieve each goal.

Introduction

The following tables outline the Boards five goals and outcomes associated with each. Progress and results will be monitored and refined over time, and the Board of Commissioners will continue to review and update its outcomes annually.

PERFORMANCE SUMMARY

| GOALS | | ACHIEVEMENT STAGE |
|--------|--|-------------------|
| Goal 1 | Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs. | PROGRESS |
| Goal 2 | Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents. | PROGRESS |
| Goal 3 | Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of county investments expenditures and services. | PROGRESS |
| Goal 4 | Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals. | PROGRESS |
| Goal 5 | Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community. | PROGRESS |

| FY 2015 ACHIEVEMENT LEGEND | | Count | Percent |
|----------------------------|---|-------|---------|
| SUCCESS | Goal or Objective has been achieved | 5 | 45% |
| PROGRESS | Strategies or initiatives have been implemented | 4 | 36% |
| PLANNING | Strategies or initiatives are under development | 1 | 9% |
| NO DEVELOPMENT | No action taken | 1 | 9% |

STRATEGIES

GOAL 1: Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs.

| ACHIEVEMENT | OBJECTIVE |
|-------------|---|
| SUCCESS | <ul style="list-style-type: none"> Develop a long-term financial model for providing for the capital needs of schools with a minimum of 10% to be “pay as you go” (meaning 10% of the cost will not be financed). This will work toward a long-term goal of paying for new schools with 20% of construction funds designated as “pay as you go”. |

Introduction

| | |
|----------------|--|
| | <ul style="list-style-type: none"> ▪ Begin a comprehensive, sustainable community initiative, with the N.C. Agricultural Development and Farmland Preservation Trust Fund grant proposal as the centerpiece. This initiative will include a plan to “green” County government operations and regulations by employing environmentally friendly practices. |
| PROGRESS | <ul style="list-style-type: none"> ▪ Approve a financing plan to fund the school systems’ five-year critical needs. ▪ Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. ▪ Develop a single comprehensive plan which focuses on sustainability efforts and defines areas for future utility extensions, land uses and densities, consistent, high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC). |
| NO DEVELOPMENT | <ul style="list-style-type: none"> • Work with the school boards to determine any advantages in offering more distance learning classes. |

GOAL 2: Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents.

| ACHIEVEMENT | OBJECTIVE |
|-------------|--|
| SUCCESS | <ul style="list-style-type: none"> • Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs. |
| SUCCESS | <ul style="list-style-type: none"> ▪ Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement. ▪ Create a regional, redundant 911 Communications System. |
| PROGRESS | <ul style="list-style-type: none"> ▪ Assess school sites for adequate space/access/water supply for emergency and preparedness activities. ▪ Launch the special needs registry to assist citizens in their specific needs during crisis situations. ▪ Complete plan to include public safety message on Channel 22 ▪ Implement a disaster debris management plan to enhance our capabilities to facilitate the performance of county services during and after a debris-generating incident. |

Introduction

Goal 3. Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of county investments expenditures and services.

| ACHIEVEMENT | OBJECTIVE |
|-------------|---|
| SUCCESS | <ul style="list-style-type: none"> Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed. |
| PROGRESS | <ul style="list-style-type: none"> Institutionalize a joint school facilities planning and construction committee and collaborate with the school boards to develop cost-effective and comprehensive construction standards. Also consider alternative uses of school buildings after hours. |

Goal 4. Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

| ACHIEVEMENT | OBJECTIVE |
|-------------|---|
| PROGRESS | <ul style="list-style-type: none"> Educate citizens about county issues. Improve public involvement in decision-making. |

Goal 5. Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community.

| ACHIEVEMENT | OBJECTIVE |
|-------------|---|
| SUCCESS | <ul style="list-style-type: none"> Use the new Community Needs Assessment to guide a collaborative community effort to consider the needs and issues raised by the Assessment. Progress and results will be monitored and refined over time, and the Board of Commissioners will review and update its desired outcomes at least annually. |
| PLANNING | <ul style="list-style-type: none"> Hold an extensive work session for information gathering and strategy development in the area of economic development. |



Budget Message



May 18, 2015

Honorable Chairman and Members of the Cabarrus County Board of Commissioners,

I am delighted to submit to you the recommended Cabarrus County Operating Budget for FY16. The budget as submitted is prepared in accordance with the General Statutes of North Carolina and the Local Government Budget and Fiscal Control Act. The mission, vision and action plan of the Board of Commissioners has continued to provide valuable structure and direction in the preparation of this balanced budget.

County staff initiated the FY16 budget process in November of 2014, when staff reviewed programs and services for effectiveness and efficiency. Where appropriate, some of these findings are proposed for implementation in the upcoming budget. As in previous years, the construction of the proposed budget allows for appropriate funding of mandated functions of county government, as well as the programs and services expected by our citizens.

It is my recommendation that the Board of Commissioners consider a General Operating Budget in the amount of \$218,657,209 for FY16, which represents a 4.3% increase in spending from the FY15 adopted budget. To fund this budget as proposed will require the Board of Commissioners to adopt an ad valorem tax rate of 70 cents, the same rate as the adopted FY13, 14 and 15 budgets. The proposed budget meets current departmental needs and future needs of the County by maintaining existing or lower levels of spending in most departments, while providing additional supplements to areas with increased service demands. The plan also addresses growth within the school capital and current expenses and plans for their future needs.

Short-term Economic and Operational Impacts on the County Budget

1. The National, State and local economies continue to experience positive economic growth, which is estimated to increase ad valorem and sales tax revenues by \$8,657,878 in FY16. We project 1.7% growth in ad valorem taxes and 3% growth in sales taxes when you compare projected actual FY15 to projected budget FY16. While our projections meet statutory requirements and conform to the projected range of the North Carolina Association of County Commissioners, staff continues to remain conservative in our approach to project for budgeting purposes.
2. Although North Carolina counties have collectively requested that the State Legislature reinstate lottery proceeds for school capital needs to their original percentages, this has not taken place. Therefore, counties will have to continue to fund projects with a larger

Budget Message

proportion of local funds, which negatively impacts available funds for the County's and our schools' current expenses.

3. Cabarrus County continues to prosper as one of the nation's fastest-growing counties. The 2014 Census noted that our population is now 192,103, making Cabarrus the 11th most-populated county in the state.
4. The County continues to increase in residential, commercial and industrial growth. Because of this growth, the Register of Deeds office and the Planning and Development office have experienced an increase in activity. Over the last year and in FY16, the County has added several code enforcement officers to meet the demand of the new activity and to keep the building industry on schedule.
5. The Unemployment Rate in the county has continued to drop to its current level of 4.9%, which means we still have citizens out of work or underemployed. To address this issue, our economic and workforce development initiatives must continue in a positive direction. Our work to keep Cabarrus County a competitive community will allow our existing businesses to prosper and provides an attractive location and a "ready workforce" for companies wanting to expand and/or locate.
6. Operational and Capital needs of Cabarrus County Schools, Kannapolis City Schools and Rowan Cabarrus Community College continue to demand additional funding. Charter schools within the county are growing and receive County funding for their current operating expenses, as well. All of these have projected increased enrollments and funding needs.
7. The Governor and the State Legislature propose to fund phase II of their initiative to increase the base salary of new schoolteachers to \$35,000 per year. The proposed budget includes the fiscal impact of this initiative and the recommended merit increases for locally paid school employees.
8. The County has divested operations of two programs to the private sector, which allows for the reallocation of staff to address growing program needs, such as Economic Services and Emergency Medical Services. The two programs are the Community Alternative Program (CAP) and Non-Emergency Transportation. The County continues to evaluate programs and services to determine their effectiveness and the best method of delivery to our citizens.
9. Currently, there are two bills under consideration by the North Carolina Senate, both of which propose a new formula for sales tax distribution. If either of these bills become law, it will have a negative impact on the County's budget. Both propose to redistribute sale tax revenues throughout the 100 counties on a per-capita basis, rather than the current point-of-sale system.

Budget Message

FY16 Budget Highlights, Priorities and Issues

1. The Board of Commissioners has identified four focus areas that are important to them and Cabarrus County:
 - A. Transportation, Connection and Mobility
 - B. Programs, Funding and Services
 - C. Planning, Growth and Economic Development
 - D. Communication and Education

Accordingly, staffing and funding levels will target these areas in the FY16 budget and beyond.

2. New positions are recommended to meet the demands of our growing county and the expectations of our citizens for staff to provide effective and efficient services. Public safety, Construction Standards, Human Services, Information Technology and Communications are functions with additional staffing proposals.
3. Increased capital and current expense funding in the amount of \$3,120,020 for our schools is proposed to address the demands of growing enrollment, technology needs, and the combination of need for more facilities and maintenance of an aging inventory of buildings. However, the County will need to take on additional debt to fund several new schools and an increasing amount of maintenance and repair projects that were deferred over the last several years. The County is working with the schools to present a detailed plan of deferred maintenance and current facility needs and how to address them in the future.
4. Proposed staffing and operational hours for the Emergency Medical Services department address the increased number of calls and the staff's stress and fatigue in responding to those calls. These changes will include moving from the current 24-hour shift to a 12-hour shift. The transition will take place over two fiscal years, with 75% occurring in FY16 and the remaining 25% in FY17.
5. The Community Paramedic program is also recommended to provide our citizens with an additional level of care as they return home after stays in the hospital and begin their recovery process.
6. Funding and staffing for our Library System ensure that our branches remain open six days a week.
7. The County has completed compensation studies in an effort to bring employee salaries to a level appropriate and competitive in the market from which the County recruits. Additional funds based on the results of these studies are included in the recommended budget.
8. Increased funding to the Health Insurance Fund in the amount of \$1,300,000 to restore the full cost of employee benefits.

Budget Message

Cabarrus County is trending in a positive manner. Residential, commercial and industrial development continues to improve. Our population seems to increase daily. Our unemployment rate is down to 4.9%. There are many other positive things moving forward in the county. However, even positive growth brings with it challenges and opportunities that we must address financially and operationally. The proposed budget meets these challenges and takes advantage of the positive opportunities that have presented.

In closing, I would like to thank our entire staff for their continued commitment to provide the very best services to the citizens of our county in the most efficient manner. It is only through their determination and commitment that we are able to carry out the Board of Commissioners' mission, vision, and goals for a growing and prospering county.

I would like to specifically thank Pam Dubois, Senior Deputy County Manager; Susan Fearington, Finance Director; Kristin Owens, Budget Analyst; Becky Crabtree, Budget Analyst; Jonathan Marshall, Deputy County Manager; and Lundee Covington, Human Resources Director, for their time and efforts throughout the last six months in preparing this budget.

Respectfully submitted,

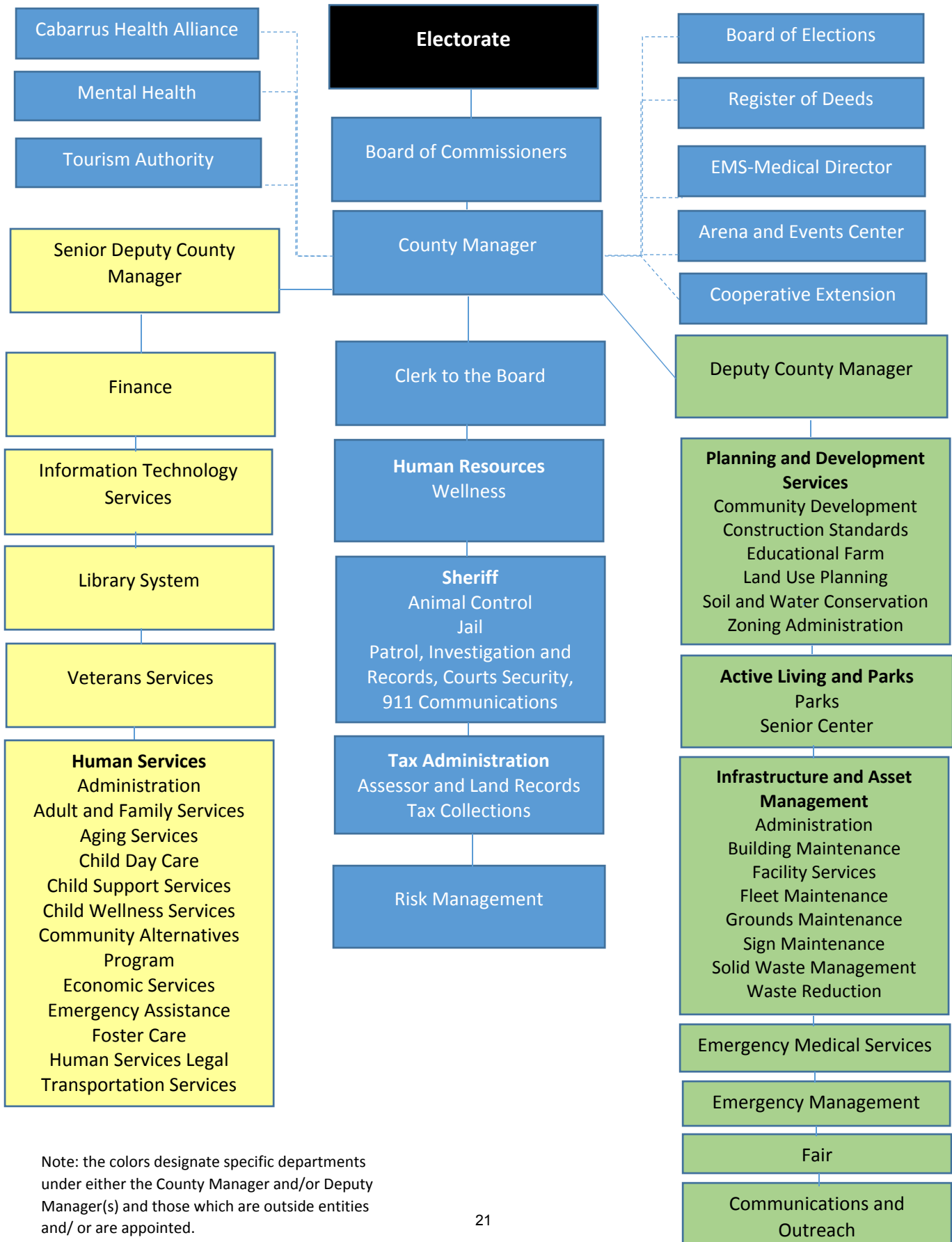


Michael K. Downs
County Manager

Note: This budget message is as presented prior to any approval by the Board. The final adopted budget totaled \$ 233,306,153, with the General Fund at \$ 220,591,741.

Financial Structure, Policy, and Process

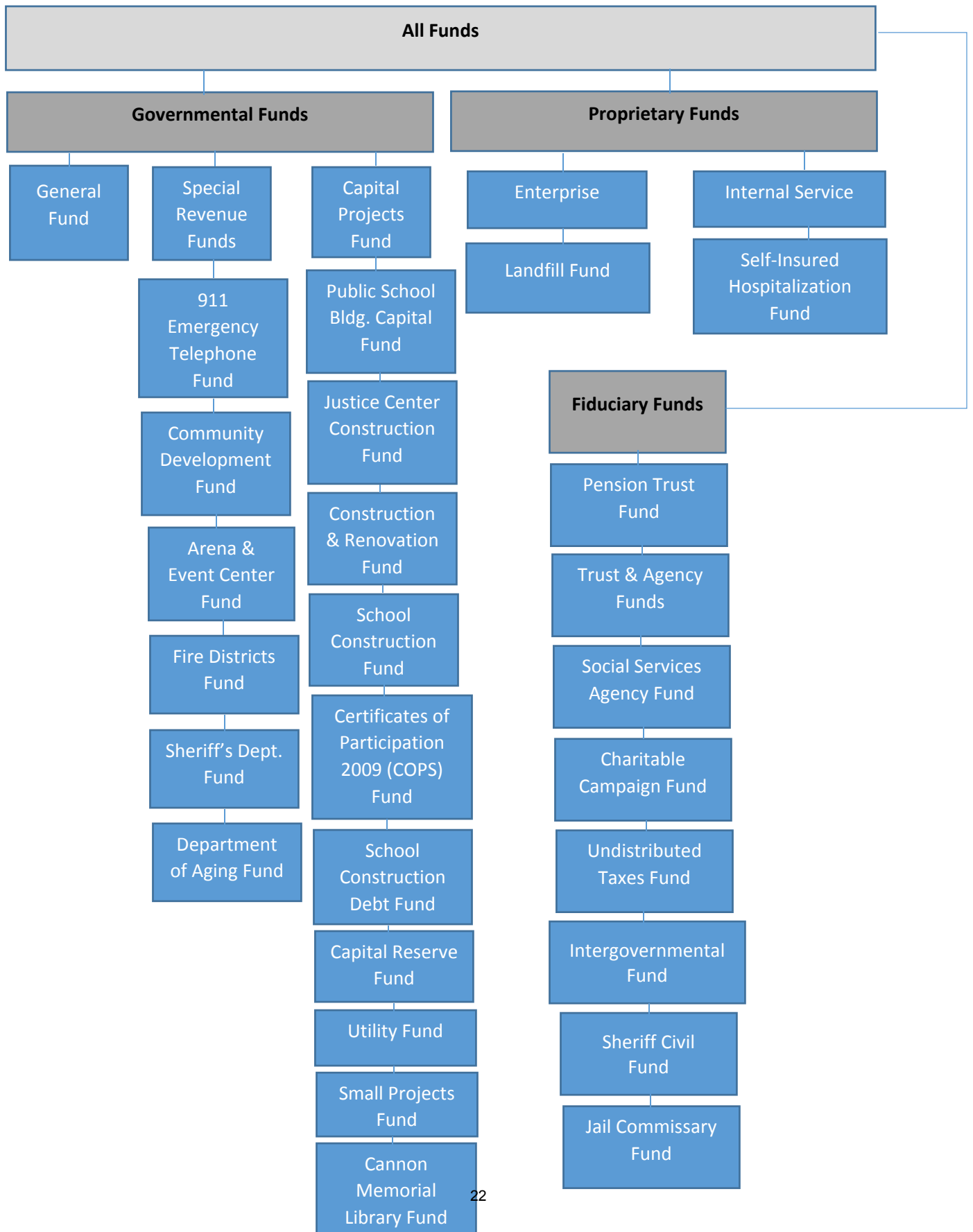
ORGANIZATIONAL CHART



Note: the colors designate specific departments under either the County Manager and/or Deputy Manager(s) and those which are outside entities and/ or are appointed.

Financial Structure, Policy, and Process

FUND STRUCTURE



Financial Structure, Policy, and Process

FUND RELATIONSHIPS

Cabarrus County's accounts are organized and operated on a fund basis. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts recording its assets and deferred outflows of resources, liabilities and deferred inflows of resources, fund balances, revenues, and expenditures. The minimum number of funds is maintained consistent with the requirements of the law. In addition, the County maintains certain additional sub-funds for its own specific management needs. These sub-funds are consolidated into the appropriate fund for financial statement purposes as is required by generally accepted accounting principles (GAAP).

The County has the following governmental fund types and sub-funds:

Fund Type and Assignment Numbers

GENERAL OPERATING FUND

001 General Fund

460 Small Projects Fund

534 Cannon Memorial Library Trust Fund

SPECIAL REVENUE FUNDS

401 911 Emergency Telephone Fund

410 Community Development Block Grant Fund

420 Cabarrus Arena & Events Center Fund

430 Fire Districts & Municipalities Fund

461 Sheriff's Department Fund

532 Dept. of Aging Fund

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

610 Self-Insured Hospitalization

TRUST AND AGENCY FUNDS

515 Sheriff Civil Fund

520 Charitable Campaign Fund

540 Jail Commissary Agency Fund

550 Pension Trust Fund

560 Social Services Agency Fund

570 Undistributed Taxes

571 Intergovernmental Fund

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund

342 Justice Center Construction Fund

343 Construction & Renovation Fund

364 School Construction Fund

365 Certificates of Participation 2009

450 Capital Reserve Fund

451 Utility Fund

Financial Structure, Policy, and Process

FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

General Fund – The general fund is the principal operating fund of the County and is used to account for all resources and activities of the County which are not required to be accounted for in another fund.

Special Revenue Funds – These funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Individual Fund Descriptions:

911 Emergency Telephone System Fund – This fund accounts for revenues received from subscriber fees that are specifically restricted for the operation and maintenance of a countywide Emergency 911 network.

Community Development Block Grant (CDBG) Fund– This fund accounts for revenues received under the Community Development Block Grant Program that are specifically restricted to the revitalization of selected areas of the County.

Cabarrus Arena and Events Center Fund – This fund accounts for revenues received from rental, user fees and general fund support that are specifically restricted to the operation of the facility.

Fire Districts & Municipalities Fund – This fund accounts for property taxes collected and disbursed on behalf of the Fire Departments that protect the unincorporated areas of the County.

Sheriff's Department Fund – This fund accounts for the collection and appropriation of federal and state funds received specifically for the Cabarrus County Sheriff's Department.

Department of Aging Fund – This fund accounts for the activities associated with contributions for senior citizen activities and projects.

CAPITAL PROJECT FUNDS

These funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

Individual Fund Descriptions:

Public School Building Capital Fund – This fund accounts for the acquisition, construction, renovation, and repair of various school facilities financed with revenue from the State of North Carolina under the School Facilities Finance Act of 1987 and revenue from the North Carolina Lottery proceeds.

Justice Center Construction Fund – This fund accounts for the planning, design, and construction of the Justice Center facility with County funds, installment financing and certificates of participation.

Construction and Renovation – This fund accounts for the planning, design, construction, and/or renovation of public facilities.

Financial Structure, Policy, and Process

School Construction Fund – This fund accounts for the planning, design, construction, and/or renovation of schools funded through cash (non-debt).

Certificate of Participation 2009 (COPS) Fund – This fund accounts for the planning, design, construction, and/or renovation of schools financed through the issuance of COPS.

Capital Reserve Fund – This fund accounts for the accumulation of resources to be used specifically for capital projects designated by the Board of Commissioners.

Utility Fund – This fund accounts for the collection of utility assessment fees and the payment of water line improvement projects.

Small Projects Fund – This fund accounts for the collection and appropriation of general fund revenues and federal and state grant funds received specifically for use by the appropriate County departments who have received the funds.

Cannon Memorial Library Fund – This fund accounts for the activities associated with Concord Library activities.

PROPRIETARY FUNDS

Enterprise Funds – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to finance or recover primarily through user charges the costs of providing goods or services to the general public on a continuing basis; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Individual Fund Descriptions:

Landfill Fund – This fund is used to account for the operations of the solid waste landfill. Cabarrus County accepts only demolition and recycled materials at the landfill. Most of the funds reserved in this fund are for post-closure expenses related to future closure of the landfill.

Internal Service Funds – These funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units on a cost reimbursement basis.

Individual Fund Description:

Self-Insured Hospitalization – This fund accounts for the administration and operation of the County's employee hospitalization and life insurance.

Financial Structure, Policy, and Process

FIDUCIARY FUNDS

Trust and Agency Funds – These funds are used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the government’s own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, private-purpose trust funds, and agency funds.

Individual Fund Descriptions:

Sheriff Civil Fund- This fund accounts for collections of civil writs from citizens prior to distribution to plaintiffs.

Charitable Campaign Fund – This fund accounts for the collection of employee charitable giving and the disbursement to various agencies selected annually.

Jail Commissary Fund – This fund accounts for the collection and disbursement of jail inmate’s personal money.

Pension Trust Fund – This fund accounts for the accumulation of contributions to and payments for retirees for the special allowance benefits.

Department of Social Services Agency Fund – This fund accounts for moneys held by the Department of Social Services as agent for various individuals who are incapable of managing their own financial affairs.

Undistributed Taxes Fund – This fund accounts for the collection of property taxes and the disbursement of the taxes to the county and to the municipalities located in the county.

Intergovernmental Fund- This fund accounts for the accumulation of fines and forfeitures before they are distributed to the local School Boards; and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

BASIS OF BUDGETING AND ACCOUNTING

All funds are budgeted and accounted for on a modified accrual basis. Under this basis, revenues are recognized when measurable and available to be used to pay liabilities. Expenditures are recognized in the period in which they are incurred. One exception to this applies to principal and interest due on long-term debt, which are considered to be expenditures in the year payments are due.

Formal budgetary accounting is employed as a management control for all County funds. Each fiscal year, an annual budget ordinance is adopted and amended as required. Project budgets spanning more than one fiscal year are adopted or amended as required for specific revenue and capital project funds such as Community Development Block Grant (CDBG) and school construction.

Budgetary control is exercised at the departmental level with the adoption of the budget by the Board of Commissioners and at the line item level through account controls. The newly adopted budget is implemented on July 1. Throughout the year, the Finance Department and the County Manager's office monitor expenditures and revenues. The budget may be amended at any time after adoption during the fiscal year by the Board of Commissioners, and with limitations, by the County Manager.

Financial Structure, Policy, and Process

The Finance Department ensures that all purchasing and payment procedures are performed correctly. This office also reviews all contracts and capital outlay requests to determine that sufficient funds are available.

The following sections include information regarding the FY2016 Annual Budget. After summaries in total and for each fund, the remaining sections of the document are grouped by service area, and are presented by program.

FINANCIAL AND BUDGETARY POLICIES

Objectives

1. To link long-term financial planning with short-term daily operations;
2. To maintain the County's stable financial position;
3. To ensure that Commissioner's adopted policies are implemented in an efficient and effective manner;
4. To secure the highest possible credit and bond ratings by meeting or exceeding the requirements of bond rating agencies through sound, conservative financial decision making; and
5. To comply with North Carolina Budget and Fiscal Control Policies.

Operating Budget

The County's Annual Budget Ordinance will be balanced in accordance with the Local Government Budget and Fiscal Control Act (N.C.G.S. 159-8 (a)). A budget is balanced when the sum of estimated net revenues and appropriated fund balances is equal to appropriations. The County's Annual Budget Ordinance will be adopted by July 1 (N.C.G.S. 159-13 (a)).

Revenue Policy

The County seeks to implement a diversified taxing policy that will ensure reasonable stability for operation at continuous service levels, but that will provide elasticity necessary for responding quickly to increased service demands due to new development. Revenue management includes within its focus an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at an optimum level. Projected revenues will be estimated conservatively and will be based on historical trends, growth patterns, and the economy. To meet these objectives the County observes the following guidelines:

Ad Valorem Tax

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

- a. Assessed valuation will be estimated based on historical trends and growth patterns in a conservative manner.
- b. The estimated percentage of collection will not exceed the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year, in accordance with state law.

Financial Structure, Policy, and Process

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

User Fees

The County sets fees that will maximize user charges in lieu of ad valorem taxes for services that can be individually identified, and where the costs are directly related to the level of service. This objective is in keeping with the Commissioners' goal that growth should pay for itself, and not place a burden on current residents who do not use the service. Emphasis on user charges over ad valorem taxes results in the following benefits:

User charges are paid by all users, including those exempt from property taxes.

User charges avoid subsidization in instances where the service is not being provided to the general public.

User charges are a means of rationing the provision of certain services. User charges for certain services can be justified on the basis of equity and efficiency, by producing information on the demand level for services and by helping to make the connection between the amount paid and the service received.

Grant Funding

Staff will pursue opportunities for grant funding. Application will be made after a grant is evaluated for consistency with Commissioners' goals and objectives.

Other Revenue

All other revenue will be programmed through the annual budget process to meet County Commissioners' goals and objectives.

Expenditure Policy

Expenditure budgets are reviewed by staff, the Finance Director, Deputy Manager's, the County Manager and County Commissioners prior to adoption and are continually monitored throughout the budget year by individual departments and Finance staff.

Current operating expenditures will not exceed current operating revenues. Budgeted funds will only be spent for categorical purposes for which they were intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued or payment of debt principal and interest. Donations will be spent only toward the intent for which they were given.

For continuing contracts, funds will be appropriated in the annual budget ordinance to meet current year obligations arising under the contract, in accordance with G.S. 160A-17.

Financial Structure, Policy, and Process

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

Reserve Policy

In accordance with state statute, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.

The County will maintain an unrestricted, unassigned fund balance that exceeds eight percent (8%) of annual general fund expenditures in accordance with the North Carolina Local Government Commission's (LGC) recommendation. For a County our size, a recommended target goal of fifteen percent (15%) should be maintained. These funds will be used to avoid cash-flow interruptions, generate interest income, eliminate the need for short-term borrowing, assist in maintaining an investment-grade bond rating, and sustain operations during unanticipated emergencies and disasters.

On June 14, 2005 (revised March 15, 2010), the Board of Commissioners adopted a resolution formalizing the following fiscal management policies to be incorporated into the County's budget document beginning with the 2006 fiscal year:

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources;
2. The County will maintain an unrestricted, unassigned fund balance equal to 15% of general fund expenditures; and
3. Upon the completion of the annual audit of the County finances, any unrestricted, unassigned fund balance above 15% will be transferred to the Capital Reserve Fund, to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund as required to maintain the integrity of those funds.
4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be committed or assigned for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

Capital Improvement Policy

Capital Improvement Plan

The County will update and readopt annually a five-year capital improvement plan (CIP) which projects capital needs and expenditures and details the estimated cost, description and anticipated funding sources for capital projects.

The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process. If new project needs arise during the year, a budget amendment identifying both the

Financial Structure, Policy, and Process

funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects. The CIP will generally address those capital assets with a value of more than \$100,000 and a useful life of over five (5) years.

The County will emphasize preventive maintenance as a cost-effective approach to infrastructure maintenance. Exhausted capital goods will be replaced as necessary.

The County will acknowledge pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.

Debt Management

Capital projects financed through the issuance of bonds or lease financing agreements will be financed for a period not to exceed the expected useful life of the project.

The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements. The general obligation debt of the County will not exceed the legal limit of 8% of the assessed valuation of the taxable property of the County. Total general fund debt service will not exceed the limits imposed and recommended by the Local Government Commission (LGC). As a guide, formulas established by the LGC and rating agencies will be closely monitored and appropriately applied.

The County will seek the best financing type for each financing need based on the following considerations: flexibility to meet the project needs, timing, tax or rate payer equity, and lowest interest cost.

The County will continue to strive for the highest possible bond rating to minimize the County's interest expenses.

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

Accounting/Financial Reporting Policy

The County will establish and maintain its accounting systems according to the North Carolina Local Budget and Fiscal Control Act. Financial systems will be maintained to monitor expenditures and revenues.

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

The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding

Financial Structure, Policy, and Process

the safeguarding of assets against loss and the reliability of financial records for preparing financial statements and reports. These reports will be the basis for the budget and the Comprehensive Annual Financial Report (CAFR).

An annual audit will be performed by an independent public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required. Full disclosure will be provided in all regulatory reports, financial statements, and bond representations.

The County will establish and maintain an inventory of capital assets to account for the County's property. Reports of these inventories and depreciation of all capital assets will be made in accordance with current governmental accounting standards.

The County's annual financial report will be prepared according to the standards necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA, and will be submitted each year for recognition.

Cash Management Policy

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

Receipts

Cash receipts will be collected as expediently as reasonably possible to provide secure handling of incoming cash and to move these moneys into interest earning accounts and investments.

All incoming funds will be deposited daily as required by law. Deposits will be made in such a manner as to receive credit for that day's interest.

The County will develop and maintain cash flow projections that allow the County to invest moneys for longer periods of time at higher rates of interest since yields usually increase for longer maturities.

Cash Disbursements

The County's objective is to retain moneys for investment for the longest appropriate period of time.

Disbursements will be made in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the County.

Inventories and supplies will be maintained at minimally appropriate levels for operations to increase cash availability for investment purposes.

For County checks, dual signatures will be required. Facsimile signatures will be safely stored and used when appropriate.

Financial Structure, Policy, and Process

Investment Policy

It is the policy of the County to preserve capital and invest public funds in a manner which provides the highest investment return with the maximum security, while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.

This investment policy applies to all financial assets in the County's investment portfolio except debt proceeds, which are accounted for and invested separately from other funds. These funds are accounted for in the County's Comprehensive Annual Financial Report.

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

The primary objectives, in priority order, of the County's investment activities will be: safety, liquidity, and yield.

Safety of principal is the foremost objective of the investment program. Investments of the County will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated, through the use of structured maturities and marketable securities.

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

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

Financial Structure, Policy, and Process

The Finance Director will maintain a list of financial institutions authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include “primary” dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit will be made except in a qualified public depository as established by state laws.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: audited financial statements, proof of National Associations of Security Dealers Certifications, proof of state registrations, and certification of having read the County’s investment policy.

A review of the financial condition and registrations of qualified bidders will be conducted by staff. Any financial institution and/or broker/dealer not supplying requested information may be removed from the list by the Finance Director.

The County is empowered by North Carolina G.S. 159-30(c) to invest in the following types of securities:

- Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.
- Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
- Obligations of the State of North Carolina
- Bonds and notes of any North Carolina local government or public authority.
- Fully collateralized certificates of deposit issued by any bank or savings and loan organized under the laws of the State of North Carolina.
- Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligation.

Bankers acceptances of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.

Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under this subsection and that said fund is certified by the Local Government Commission.

Financial Structure, Policy, and Process

Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.

Repurchase agreements with respect to either obligations of the United States or obligations the principle of and the interest on which are guaranteed by the United States if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

All transactions, including collateral for repurchase agreements, entered into by the County will be conducted on a delivery-versus-payment basis. Securities will be held by a contracted third party custodian designated by the Finance Director and evidenced by safekeeping receipts.

The County will diversify its investments by institution. With the exception of U.S. Treasury securities and agencies and authorized pools, no more than 35% of the County's total investment portfolio will be invested with a single security type or with a single financial institution.

It is desirable to diversify by security type; however, if the yield is higher, more than 35% of the County's total investment portfolio may be invested in the same security type.

To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered to avoid undue concentration of assets in a single maturity range, however, the County will not directly invest in securities maturing more than five (5) years from the date of purchase. The County may collateralize its repurchase agreements using longer-dated investments not to exceed ten (10) years to maturity.

It is the County's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, economic or market conditions may change, making it in the County's best interest to sell or trade a security prior to maturity.

All moneys earned and collected from investments other than bond proceed earnings will be allocated quarterly to various fund amounts based on the quarter's average cash balance in each fund as a percentage of the entire pooled portfolio. Earnings on bond proceeds will be directly allocated to the same proceeds.

The Finance Director is charged with the responsibility of preparing a monthly investment inventory report, which includes investment types, cost, market value, maturity date and yield.

Financial Structure, Policy, and Process

Contract Administration Policy

It is the purpose of this Policy to create and maintain an efficient and uniform process in the administration of contracts that is consistent with the stewardship and objectives of Cabarrus County pursuant to the current Purchasing Policy; and, that provides the County with the most proficient product and/or service provider. It will also be the intent of the County to consolidate contracts when appropriate in order to reduce paper flow and administrative costs.

The County enters into many various contracts. Developing a system to organize all contracts is a difficult task; however, there are several general rules that should be followed:

The Department Head, County Manager or Chairman of the Board of Commissioners should sign contracts according to levels defined. If a contract is in writing, an original should be kept in the contract file (in the Purchasing Agent's Office). If the contract causes the County to spend money, it should be pre-audited and encumbered.

G.S. 159-28 (a) states that if an obligation is evidenced by a contract or agreement requiring payment of money, the contract or agreement shall include on its face a certificate stating that the instrument has been pre-audited. The certificate, which shall be signed by the finance officer or any deputy finance officer approved for this purpose by the governing board, shall take substantially the following form:

"This instrument has been pre-audited in the manner required by the Local Government Budget and Fiscal Control Act."

G.S. 159-28 (a) also states that an obligation incurred in violation of this subsection is invalid and may not be enforced and the finance officer shall establish procedures to assure compliance with this subsection.

Although not all contracts obligate the County to make a payment of money, it is nevertheless important to have a system that organizes and catalogs all contracts involving the County. The administrative procedures and guidelines of this policy are not herein included, due to space limitations. They are distributed to department heads and staff.

Personnel Management Policy

In 1994, the County Commissioners adopted Personnel Management programs to stabilize the compensation package for employees and to provide a more consistent process for budgeting. These programs included:

Cost of Living Allowance: Effective at the first full pay period of each fiscal year, a cost of living allowance will be applied to salaries based upon the Consumer Price Index increase for the past calendar year, with the adjustment rounded down to the nearest ½ percent.

Market Comparison of Salaries: Salary studies will be conducted every two years during the first half of the fiscal year by outside consultant(s) in order to maintain a pay scale that is consistent with like jobs in the surrounding area and in similar governmental entities, with the recommended and approved changes being effective in the first full pay period in the following January.

Financial Structure, Policy, and Process

401K Plan: A five percent 401K contribution for non-law enforcement employees will be granted, thus providing them the same benefit as mandated by the State for law enforcement employees.

Longevity: The County grandfathered existing dollar amounts for employees who were receiving longevity to keep the County's commitment to what was earned under the system the employee was hired under. Longevity programs were eliminated from March 21, 1994 forward.

Merit Pay: The County funds merit pay for employees based on performance (per merit pay scale and performance scores).

Employee Development Plan: Individualized plans of career development are prepared jointly by the supervisor and employee in conjunction with the employee's performance evaluation each year.

BUDGET PROCESS

The County's annual budget process is a method of planning and communicating operational and capital objectives and allocating financial resources to achieve them. The process is usually performed during the seven-month period running from December through June. The North Carolina Local Government Budget and Fiscal Control Act (G.S. 159, Article 3) requires local governments to adopt an annual budget by June 30 of each year, based on the state mandated fiscal year which runs from July 1 to June 30.

The N.C. Local Government and Fiscal Control Act mandates the following deadlines for legal requirements:

| | |
|----------|--|
| April 30 | Department Requests Due |
| May 15 | Community College and School System Requests Due |
| June 1 | Balanced Budget and Budget Message Submitted to Board of Commissioners |
| July 1 | Board of Commissioners Must Have Adopted Annual Budget |

A public hearing must be advertised and held before adoption of the annual budget by the Board of Commissioners.

FY 2016 Budget Process Calendar:

December – Budget and Capital Improvement Program (CIP) materials are distributed to all departments

January – Department staffs formulate service level and performance objectives and determine financial resources required to achieve them.

Financial Structure, Policy, and Process

Capital Improvement requests are submitted to the Finance Director for review.

February – Board of Commissioners are briefed at a Retreat on expected revenues and expenditures for the upcoming fiscal year.

March – Department directors present their budget and CIP requests to the budget staff and County Manager. Revenue and expenditure projections are made.

Budget staff reviews departmental budget requests and prepares recommended budget based on available financial resources.

April – County Manager and Finance Director finalize preparation of preliminary budget.

May – Budget is presented to the Board of Commissioners at a scheduled meeting in May.

Copies of the budget are available at the Finance Department and at the County libraries in Concord, Kannapolis, Harrisburg, and Mt. Pleasant.

Budget work sessions are held in late May to review the preliminary budget.

June – Board of Commissioners hold a public hearing at a date to be determined in June and adopt the annual budget at their June meeting, or no later than June 30.

BUDGET ADOPTION

The annual budget serves as the foundation for the County’s financial planning and control. Chapter 159 of the North Carolina General Statutes prescribes a uniform system of budget adoption, administration and fiscal control. All agencies of the County are required to submit requests for appropriation to the County Manager by the end of February each year. The County Manager uses these requests as the starting point for developing an adopted budget. The budget is prepared by fund, function (e.g., public safety), and department (e.g., Sheriff). Not later than July 1, the Board of Commissioners is required to adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the Board may consider sufficient and proper, whether greater or less than the sums recommended in the adopted budget. The budget ordinance authorizes all financial transactions of the County except:

- 1) Those authorized by a project ordinance;
- 2) Those accounted for in an intra-governmental service fund for which a financial plan is prepared and approved; and
- 3) Those accounted for in a trust or agency fund established to account for moneys held by the local government or public authority as an agent or common-law trustee or to account for a retirement, pension, or similar employee benefit system. Therefore, budgets are adopted for the General Fund, Landfill Fund, Arena and Events Center Fund, 911 Emergency Telephone Fund, and Health Insurance Fund. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

Financial Structure, Policy, and Process

AMENDMENTS TO THE BUDGET ORDINANCE

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

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

As allowed by statute, the Board has authorized the County Manager and/or Finance Director, or designee to transfer moneys from one appropriation to another or within the same fund, or modify revenue and expenditure projections, subject to such limitations and procedures as it may prescribe. These limitations and procedures are incorporated into the Budget Ordinance, and are summarized in the following paragraphs:

1. The Finance Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.

Financial Structure, Policy, and Process

11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

All other changes require the special approval of the Board.

FY2016 BUDGET CALENDAR

NOV 14

DEC 14

JAN 15

FEB 15

MAR 15

APR 15

MAY 15

JUN 15

JUL 15

-CIP materials distributed.
-Departments formulate objectives,
-Required resources determined

-Budget manuals distributed

-Revenue projections complete
-Departments present requests
-Budget staff reviews/recommends

-Preliminary budget finalized

-Copies available to public
-Work sessions conducted
-Preliminary budget presented to Board of Commissioners
-Public hearing held

-Budget adopted

-New fiscal year begins



Revenues

Budget Summary

Cabarrus County appropriates annual budgets for the following funds: General Fund, Landfill Fund, 911 Emergency Telephone Fund, Arena and Events Center Fund, and the Health Insurance Fund. Information found in this section is presented on a summary level—details are provided on the Program Summary pages within the various service area sections of this document.

The FY16 adopted budget totals \$233,306,153. This total represents a decrease of \$134,395,181 or 36.55% below the FY15 revised budget. General Fund expenditures and revenues are budgeted at \$220,591,741 a 37.99% decrease from the FY15 revised budget.

The Landfill Fund budget totals \$950,000, a decrease of \$33,274 (3.38%) below the FY15 revised budget.

The 911 Emergency Telephone Fund expenditures and revenues are budgeted at \$691,355, which is a reduction of \$651,892 or 48.53% from the FY15 revised budget.

The Arena and Events Center Fund is budgeted at \$1,440,264 a decrease of \$26,732 or 1.82% from the FY15 revised budget. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

Health Insurance expenditures and revenues are budgeted at \$9,632,793 a \$1,527,139 (18.84%) increase from the FY15 revised budget.

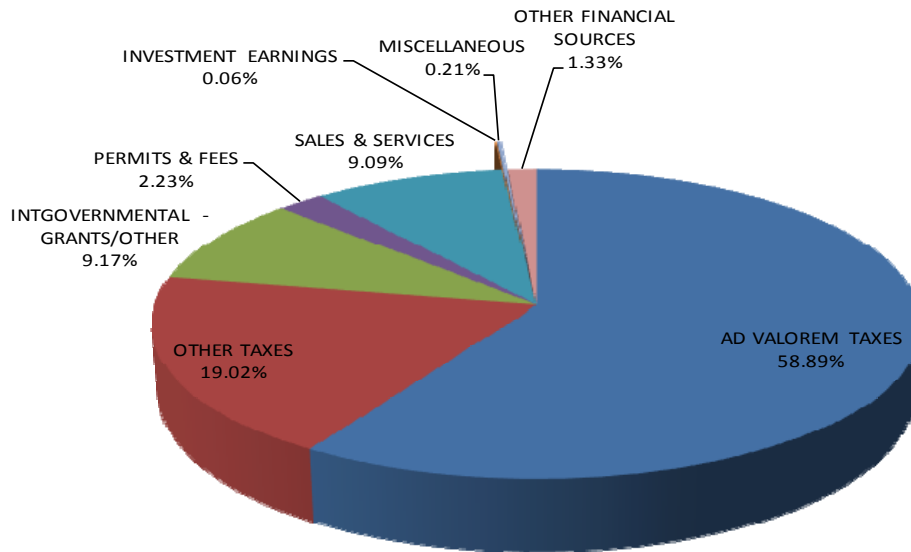
The chart below presents a side-by-side comparison of the revenues by source for the past two years.

REVENUES AND EXPENDITURES BY SOURCE AND BY CATEGORY

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|
| REVENUES | | | | | | |
| AD VALOREM TAXES | \$ 137,600,026 | \$ 133,866,989 | \$ 134,303,989 | \$ 137,394,980 | \$ 1,165,331 | 0.87% |
| OTHER TAXES | 36,939,920 | 37,953,337 | 37,953,337 | 44,368,765 | 6,415,428 | 16.90% |
| INTGOVERNMENTAL - GRANTS/OTHER | 20,109,464 | 20,543,966 | 21,585,481 | 21,395,357 | (198,996) | -0.92% |
| PERMITS & FEES | 4,415,024 | 4,344,445 | 4,453,199 | 5,195,325 | 742,126 | 16.67% |
| SALES & SERVICES | 22,112,201 | 20,345,515 | 20,324,208 | 21,217,157 | 876,949 | 4.31% |
| INVESTMENT EARNINGS | 265,526 | 156,238 | 151,500 | 150,755 | (745) | -0.49% |
| MISCELLANEOUS | 581,188 | 222,423 | 366,326 | 483,205 | 116,879 | 31.91% |
| OTHER FINANCIAL SOURCES | 8,787,374 | 3,026,774 | 148,563,294 | 3,100,609 | (145,462,685) | -97.91% |
| TOTAL | \$ 230,810,723 | \$ 220,459,687 | \$ 367,701,334 | \$ 233,306,153 | \$ (136,345,713) | -37.08% |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | \$ 60,117,270 | \$ 58,987,238 | \$ 60,140,380 | \$ 65,207,317 | \$ (5,066,937) | 8.43% |
| OPERATIONS | 193,040,396 | 160,184,923 | 305,222,134 | 165,885,122 | 139,337,012 | -45.65% |
| CAPITAL OUTLAY | 2,254,531 | 1,282,788 | 2,338,820 | 2,213,714 | 125,106 | -5.35% |
| TOTAL | \$ 255,412,197 | \$ 220,454,949 | \$ 367,701,334 | \$ 233,306,153 | \$ 134,395,181 | -36.55% |

Budget Summary

FY16 REVENUES BY SOURCE ALL FUND



| REVENUE SOURCE | REVENUE DESCRIPTION | FY 2016 ADOPTED |
|--------------------------------|---|-----------------------|
| AD VALOREM TAXES | Revenue derived from property tax | \$ 137,394,980 |
| OTHER TAXES | Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc. | 44,368,765 |
| INTGOVERNMENTAL - GRANTS/OTHER | State and federal grant moneys received in support of County programs, and revenues collected from other governmental unites that are not grant related | 21,395,357 |
| PERMITS & FEES | Fees collected for various services or privileges performed or approved by the governmental unit | 5,195,325 |
| SALES & SERVICES | Fees collected by various departments for goods or services rendered to the public, other departments, or other governments | 21,217,157 |
| INVESTMENT EARNINGS | Revenue earned on idle monies held by the County for investment | 150,755 |
| MISCELLANEOUS | Revenues collected for various activities of the County that are not specific in nature | 483,205 |
| OTHER FINANCIAL SOURCES | Includes interfund transfers and fund balance appropriations | 3,100,609 |
| TOTAL | | \$ 233,306,153 |

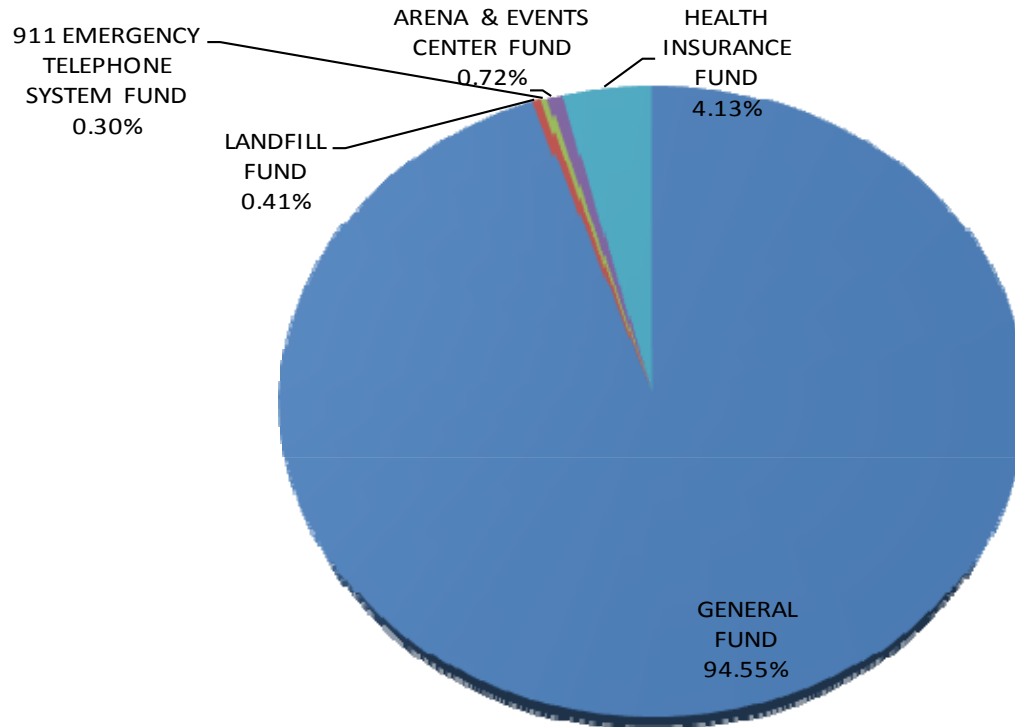
Budget Summary

REVENUES BY FUND ALL FUNDS

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY16 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|
| GENERAL FUND | | | | | | |
| AD VALOREM TAXES | \$ 137,600,026 | \$ 133,866,989 | 134,303,989 | 137,394,980 | 3,090,991 | 2.30% |
| OTHER TAXES | 36,939,920 | 37,953,337 | 37,953,337 | 44,368,765 | 6,415,428 | 16.90% |
| INTERGOVERNMENTAL - GRANTS/OTHER | 19,318,388 | 19,811,099 | 20,208,734 | 20,718,788 | 510,054 | 2.52% |
| PERMITS & FEES | 4,389,787 | 4,254,445 | 4,363,199 | 5,115,325 | 752,126 | 17.24% |
| SALES & SERVICES | 11,364,724 | 11,082,961 | 11,061,654 | 10,257,014 | (804,640) | -7.27% |
| INVESTMENT EARNINGS | 234,523 | 145,000 | 145,000 | 145,000 | - | 0.00% |
| MISCELLANEOUS | 476,329 | 111,923 | 255,826 | 374,205 | 118,379 | 46.27% |
| OTHER FINANCING SOURCES | 8,023,589 | 2,417,665 | 147,436,388 | 2,217,664 | (145,218,724) | -98.50% |
| TOTAL | \$ 218,347,286 | \$ 209,643,419 | 355,728,127 | 220,591,741 | (135,136,386) | -37.99% |
| LANDFILL FUND | | | | | | |
| INTERGOVERNMENTAL - GRANTS/OTHER | \$ 36,852 | \$ 35,000 | \$ 35,000 | \$ 36,000 | 1,000 | 2.86% |
| PERMITS & FEES | 25,237 | 90,000 | 90,000 | 80,000 | (10,000) | -11.11% |
| SALES & SERVICES | 930,315 | 794,400 | 794,400 | 834,000 | 39,600 | 4.98% |
| INVESTMENT EARNINGS | 11,298 | - | - | - | - | - |
| MISCELLANEOUS | 120 | - | - | - | - | - |
| OTHER FINANCING SOURCES | - | - | 137,910 | - | (137,910) | -100.00% |
| TOTAL | \$ 1,003,822 | \$ 919,400 | \$ 1,057,310 | \$ 950,000 | \$ (107,310) | -10.15% |
| 911 EMERGENCY TELEPHONE SYSTEM FUND | | | | | | |
| INTERGOVERNMENTAL - OTHER | \$ 754,224 | \$ 697,867 | \$ 1,341,747 | \$ 640,569 | (701,178) | -52.26% |
| INVESTMENT EARNINGS | 1,788 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| OTHER FINANCING SOURCES | - | - | - | 49,286 | \$ 49,286 | 0.00% |
| TOTAL | \$ 756,012 | \$ 699,367 | \$ 1,343,247 | \$ 691,355 | \$ (651,892) | -48.53% |
| ARENA & EVENTS CENTER FUND | | | | | | |
| SALES & SERVICES | \$ 691,889 | \$ 616,500 | \$ 616,500 | \$ 597,350 | (19,150) | -3.11% |
| INVESTMENT EARNINGS | 4,402 | 1,000 | 1,000 | 255 | (745) | -74.50% |
| MISCELLANEOUS | 10,128 | 10,500 | 10,500 | 9,000 | (1,500) | -14.29% |
| OTHER FINANCING SOURCES | 763,785 | 609,109 | 838,996 | 833,659 | (5,337) | -0.64% |
| TOTAL | \$ 1,470,204 | \$ 1,237,109 | \$ 1,466,996 | \$ 1,440,264 | \$ (26,732) | -1.82% |
| SELF INSURED FUND | | | | | | |
| SALES & SERVICES | \$ 9,125,273 | \$ 7,851,654 | \$ 7,851,654 | \$ 9,528,793 | 1,677,139 | 21.36% |
| INVESTMENT EARNINGS | 13,515 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| MISCELLANEOUS | 94,611 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| OTHER FINANCING SOURCES | - | - | 150,000 | - | (150,000) | -100.00% |
| TOTAL | \$ 9,233,399 | \$ 7,955,654 | \$ 8,105,654 | \$ 9,632,793 | \$ 1,527,139 | 18.84% |
| ALL FUNDS | | | | | | |
| GRAND TOTAL | \$ 230,810,723 | \$ 220,454,949 | \$ 367,701,334 | \$ 233,306,153 | \$ (134,395,181) | -36.55% |

Budget Summary

FY16 REVENUES BY FUND
ALL FUNDS



| REVENUE SOURCE | GENERAL FUND | LANDFILL FUND | 911 EMERGENCY TELEPHONE SYSTEM FUND | ARENA & EVENTS CENTER FUND | SELF INSURED FUND | ALL FUNDS TOTAL |
|----------------------------------|--------------------|-------------------|-------------------------------------|----------------------------|---------------------|-----------------------|
| AD VALOREM TAXES | 137,394,980 | \$ - | \$ - | \$ - | \$ - | \$ 137,394,980 |
| OTHER TAXES | 44,368,765 | - | - | - | - | \$ 44,368,765 |
| INTERGOVERNMENTAL - GRANTS/OTHER | 20,718,788 | \$ 36,000 | 640,569 | - | - | \$ 21,395,357 |
| PERMITS & FEES | 5,115,325 | 80,000 | - | - | - | \$ 5,195,325 |
| SALES & SERVICES | 10,257,014 | 834,000 | - | \$ 597,350 | 9,528,793 | \$ 21,217,157 |
| INVESTMENT EARNINGS | 145,000 | - | 1,500 | 255 | 4,000 | \$ 150,755 |
| MISCELLANEOUS | 374,205 | - | - | 9,000 | 100,000 | \$ 483,205 |
| OTHER FINANCING SOURCES | 2,217,664 | - | 49,286 | 833,659 | - | \$ 3,100,609 |
| TOTAL | 220,591,741 | \$ 950,000 | \$ 691,355 | \$ 1,440,264 | \$ 9,632,793 | \$ 233,306,153 |

Budget Summary

REVENUES SUMMARY

The County receives revenue from many sources. These revenues can be affected by an array of external factors. In the past, before the onset of the current economic downturn, being a part of the Charlotte metropolitan statistical area (MSA) benefited Cabarrus County. During national and state declining economic conditions, the County continued to experience economic growth, which enabled continued increases in revenue sources such as sales tax and property tax. Fortunately as the MSA recovers, Cabarrus County too is recovering.

The County is committed to a strategic, conservative approach in evaluating both revenue and expenditures for fiscal solutions. To estimate revenue for the coming year, the County Manager and Finance Department consult with the Tax Administrator, other department heads, state agencies and economists. Management reviews County revenue collection trends over the past several years, anticipated growth, and any known external factors that need to be considered in finalizing revenue projections.

The projection of revenues for FY16 is based on growth in property tax revenues, an increase in Register of Deeds and Building Permit fees, growth in sales taxes, and removal of all one time revenues from the FY15 budget. Further details can be found in the Five-Year Plan section of this document.

Revenue sources have been grouped into the following eight categories:

Ad Valorem (Property) Taxes

Ad valorem (property) tax revenues are generally estimated in the budget process by analyzing current values of property during February through April each year. The values are reviewed for reasonableness, known external factors, and historical patterns of taxpayer appeals of these values. Then the values are used to calculate the revenue generated by applying the tax rate and collection percentage. This process is repeated several times up to the adopted budget process to ensure the latest values are used for the budget process. Over the past several years property tax valuations had shown steady growth, however the revaluation for FY13 resulted in a decrease to the valuation of 12.34%. Fortunately the values improved during FY14 and FY15 and are expected to continue to improve in FY16 and will provide additional revenues to the County.

FY16 property tax revenue is based on a proposed tax rate of \$0.70 per \$100 of assessed valuation, the same as the FY15 rate. The total taxable property value is estimated at \$20,008,671,688 a 3.3% increase from FY15. Ad valorem (property) tax value includes \$1.7 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statutes require that estimated percentage of property tax collections cannot exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on that requirement, a collection rate of 96.97% was applied to tax calculations on motor vehicles and 96.25% on all other property, for a combined collection rate of 96.33%.

At the proposed rate, FY16 property tax revenues, excluding motor vehicles, are estimated at \$123,091,273. This is an increase of 1.07% (\$1,297,207) above the FY15 revised budget. Valuations for motor vehicles however, have increased by 22.38% (\$2,115,784) above the FY15 revised budget. Therefore, the budget for motor vehicle taxes for FY16 is \$11,568,707.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes, which are projected to be \$2,050,000. All ad valorem budget estimates are based on actual value, along with current and prior year actual collections, and are only budgeted in the General Fund. Total revenues in this category are projected at \$137,394,980, which is an increase of 2.30% (\$3,090,991) above the FY15 revised budget. These revenues account for 62.0% of the total General Fund revenue in the FY16 adopted budget.

Budget Summary

Other Taxes

Overall, revenues from other taxes are projected at \$44,368,765, an increase of \$6,415,428 (16.90%) over the FY15 revised budget. This category consists primarily of sales taxes, but also includes cable franchise fees, gross receipts tax, disposal tax on white goods, and in previous years, occupancy tax. Sales taxes are collected by the State and then returned to the County, less a collection fee, which is deducted before allocations are made.

There are four separate sales taxes. The proceeds of the 1% sales tax (Article 39) and ½% sales tax (Article 42) collected in Cabarrus County are all returned to the County (i.e., based on point-of-sale). The proceeds of the ½% sales tax (Article 40) on the other hand, are allocated among all the state's counties based on the portion of the state's total population that resides there. Effective October 2011, there was an additional ¼ cent Cabarrus County sales tax assessed (Article 46). These taxes are used to pay school debt service.

Sales tax is a very volatile revenue source due to the current economy of the community and other communities within the state. The County keeps a history of sales tax revenues collected over the past decade for estimation purposes and historical trends. Revenue estimates are projected utilizing the historical collections along with state provided estimates. The County does take a very conservative approach with this revenue estimate due to its tie to the local and state economy. Other revenues in this category are estimated using state estimates and historical trends.

Total sales tax is budgeted at \$43,581,765 a 16.40% (\$6,141,122) increase above the FY15 revised budget based on activity in the economy. Three factors influence normal growth in sales tax. The first is growth in retail sales and the second is the value of non-profit refunds. The third factor for increases is the expansion of items subject to sales taxes. The expansion items became effective 1/1/14. The County receives notification of refunds as they occur with no ability to budget for their effect in advance. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole, so a change by one will impact all of the others.

Sales taxes, franchise fees, white good disposal taxes and gross receipts taxes are budgeted in the General Fund. All budget estimates are based on current and prior years' actual collections, and known external factors. This category comprises 19.26% of total revenues.

Intergovernmental Revenues

Intergovernmental Revenues of \$20,7718.788 in the General Fund, \$36,000 in the Landfill Fund and \$640,569 in the 911 Emergency Telephone Fund represent 9.29% of total revenues and consists primarily of state and federal grants. Approximately \$16.7 million is for human services activities, but also includes state and federal grants such as, transportation grants (\$800,196), 911 subsidies (\$640,569), JCPC funding (\$310,611) child support enforcement revenues (\$150,000), cour0 facility fees (\$310,343), state library grant (\$175,227), School Resource Officer funding (\$541,500), Medicaid Hold Harmless funding (\$250,000), Community Development funding (\$386,923) and some other governmental revenues not related to grants. The overall intergovernmental revenue category decreased \$189,724. This decrease relates primarily to a contribution from Union County for the purchase of radio equipment and technology for the 911 telephone system so that Union County has an alternate 911 call center.

Budget Summary

Permits and Fees

Permit and fee revenues in the General Fund are anticipated to increase \$742,126 (16.67%) over the FY15 revised budget to \$5,195,325. This category accounts for 2.25% of total revenues. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and building inspection fees.

Register of Deeds fees for the recording and dissemination of records fell dramatically during the Great Recession; however the economy has taken an upward turn in the previous four years. Proposed revenues for FY16 are \$2,093,500 or a 16% increase over the FY15 revised budgeted amount of \$1,804,800. Likewise, based on recent trends, Construction Standards building inspection fees are projected to grow to \$2,770,000, an 18.1% increase over the FY15 revised budget of \$2,345,004. This category accounts for 2.3 % of General Fund revenues.

Register of Deeds fees largely relate to the recording of documents, primarily around the sale of property or the refinancing of a mortgage. For building inspection fees (fees collected on the construction of a new home/facility or an addition to them), historical trends are kept to evaluate this revenue source, but it's also estimated based on the number of building permits issued each year. In a growing community such as Cabarrus whose building permits generally increase each year in a healthy economy, it benefits the County to look at both historical trends plus current activity. Analysis of these factors is used to project the revenues for the annual budget process.

Other fees such as Solid Waste Franchise fees in the amount of \$25,000 and Waste Disposal fees in the amount of \$55,000 are budgeted in the Landfill Fund bringing the total of all Permits and Fees to \$5,195,325, 2.25% of the overall budget. Waste Disposal Fees in the Landfill Fund are anticipated to decrease \$10,000 over the FY15 revised budget to \$80,000. All budget estimates are based on prior and current year expenditures, trends, and economic conditions.

Sales and Service

Sales and Service revenues are derived from a wide variety of sources. They represent fees collected by various departments for goods and services rendered by them to the public, other governmental departments, or to other governments. Examples within this category include landfill tipping fees, EMS transport fees, deputy reimbursements, jail fees, tax collection fees, various recreation program participation fees (including the County Fair) and Medicaid reimbursements related to case management, and transportation.

The primary revenue projection method used for sales and services is past history collections and evaluation of any new programs that the County adds. Fee schedules are tied to these revenues and these schedules are evaluated each year to ensure that the County is competitive and covering the cost of operating these programs.

Revenues in this category in the General Fund are projected to decrease from the FY15 revised budget by \$804,640 in FY16 to \$10,257,014. Since so many areas are included in this category some experienced increases and others decreased. The increases for this category include: deputy reimbursements of \$425,240, \$23,289 in Tax Collection, \$128,548 in Information Technology Services and \$122,201 in Board of Elections due to municipal elections that will occur this year. A major decrease in this area of \$1,092,876 is due to the divestment of the CAP program to the private sector. This category of revenues also includes \$834,000 in the Landfill Fund, \$597,350 in the Arena Fund, and \$9,528,793 in the Self-Insured Fund resulting in the total for all funds of \$21,217,157, or 9.21% of the overall budget.

Budget Summary

Investment Earnings

Investment earnings are revenues earned on idle money held by the County for investment. Total investment income is expected to remain relatively flat. The \$145,000 proposed budget in the General Fund, \$255 in the Arena Fund, \$4,000 in the Health Insurance Fund and \$1,500 in the 911 Emergency Telephone Fund totals \$150,755 and amounts to 0.00065% of the total budget.

This revenue estimate is based on idle funds of the County and the market rate of interest earned. Declining market conditions have caused interest rates to decline to the lowest levels in many years. As the market rebounds, the County can expect to earn more on these funds. In estimating this revenue, the County evaluates the current market interest rate, projected cash flow, and available idle funds.

Miscellaneous

Miscellaneous revenues are those collected for activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, and proceeds from the sale of fixed assets. The FY16 proposed budget for miscellaneous revenues includes \$374,205 in the General Fund, \$9,000 in the Arena fund, and \$ 100,000 in the Health Insurance Fund totaling \$483,205 or 0.21% of the total budget. This budget is amended during the fiscal year to appropriate donations and grants as they are received. However, where there may be regular miscellaneous revenues they are budgeted based on past history collections.

Other Financing Sources

Other Financing Sources includes \$2,217,664 in the General Fund and \$833,659 in the Arena Fund and represents 1.34% of the budget. This category includes inter-fund transfers, debt and fund balance appropriations. In the General Fund, \$81,041 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position and \$136,623 is included for debt service on 911 equipment. The General Fund also includes \$2 million in lottery proceeds to fund the retirement of debt service for public schools. The Arena Fund is projected to receive a contribution of \$239,670, from the Tourism Authority and \$593,989 from the General Fund.

The FY16 amount declined \$145,462,685 (97.91%) from the FY15 revised budget due to debt refinancing that occurred in FY15. The debt refinancing was for Limited Obligation Bonds (LOBs) of \$134,234,000. Another reason for the decrease is for \$10,758,122 for the re-appropriation for on-going projects, a contribution to the Capital Reserve Fund for the 15% fund balance policy, and to allocate funds for Wallace Park and the reimbursement to the General Fund for capital purchases related to school mediation settlements. This category represents 1.34% of total revenues for all funds.

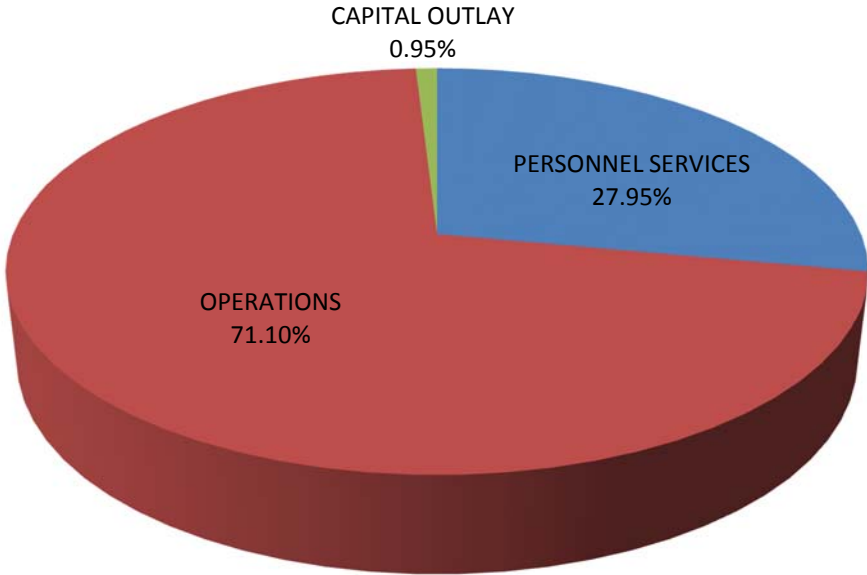


Expenditures

Budget Summary

EXPENDITURES BY CATEGORY ALL FUNDS

| | FY14 ACTUAL | FY15 ADOPTED | FY15 REVISED | FY16 ADOPTED | REVISED CHANGE | PERCENT OF TOTAL |
|---------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|---------------------|
| EXPENDITURE SOURCE | | | | | | |
| PERSONNEL SERVICES | \$ 60,117,270 | \$ 58,987,238 | \$ 60,140,380 | \$ 65,207,317 | 8.43% | 27.95% |
| OPERATIONS | 193,040,396 | 160,184,923 | 305,222,134 | 165,885,122 | -45.65% | 71.10% |
| CAPITAL OUTLAY | 2,254,531 | 1,282,788 | 2,338,820 | 2,213,714 | -5.35% | 0.95% |
| TOTAL | \$ 255,412,197 | \$ 220,454,949 | \$ 367,701,334 | \$ 233,306,153 | -36.55% | 100.00% |



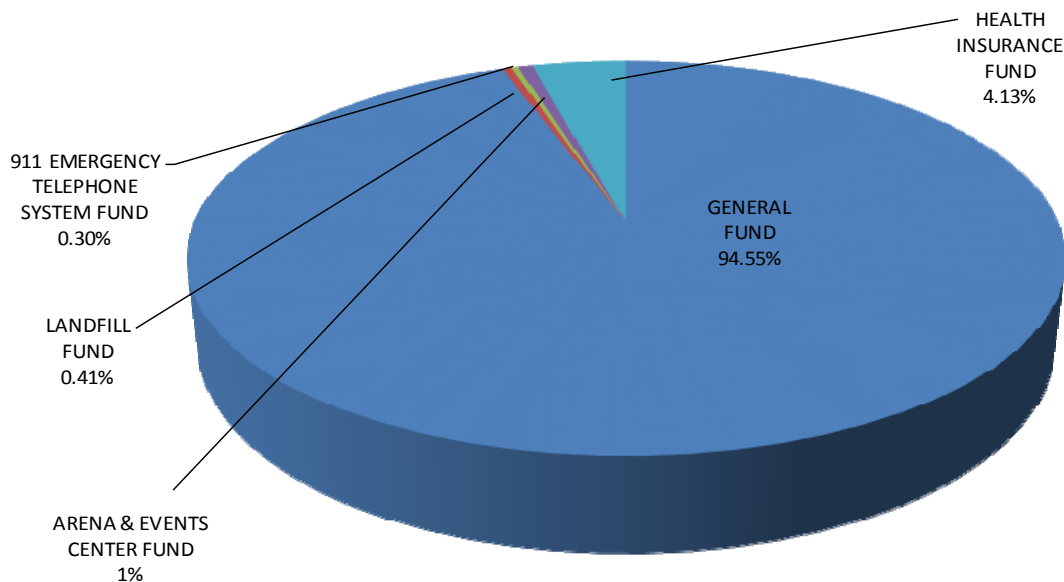
FY16 expenditures total \$233,306,153 a 36.55% or \$134,395,181 decrease from the FY15 revised budget. The FY15 revised budget includes \$133,494,947 for a refunding of debt in the General Fund. Expenditures are budgeted over nine (9) major service areas or functions: General Government, Culture and Recreation, Public Safety, Economic and Physical Development, Environmental Protection, Human Services, Education/School Debt, Other Debt Service, and Other Programs.

Budget Summary

EXPENDITURES BY FUND AND CATEGORY ALL FUNDS

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|
| GENERAL FUND | | | | | | |
| PERSONNEL SERVICES | \$ 60,011,197 | \$ 58,608,881 | \$ 59,831,476 | \$ 64,814,326 | \$ 4,982,850 | 8.33% |
| OPERATIONS | 182,919,326 | 149,751,750 | 294,243,858 | 153,568,701 | \$ (140,675,157) | -47.81% |
| CAPITAL OUTLAY | 2,254,531 | 1,282,788 | 1,652,793 | 2,208,714 | 555,921 | 33.64% |
| TOTAL | \$ 245,185,054 | \$ 209,643,419 | \$ 355,728,127 | \$ 220,591,741 | \$ (135,136,386) | -37.99% |
| LANDFILL FUND | | | | | | |
| PERSONNEL SERVICES | \$ - | \$ 259,890 | \$ 189,892 | \$ 271,894 | \$ 82,002 | 43.18% |
| OPERATIONS | 629,646 | 659,510 | 761,391 | 673,106 | \$ (88,285) | -11.60% |
| CAPITAL OUTLAY | - | - | 106,027 | 5,000 | (101,027) | -95.28% |
| TOTAL | \$ 629,646 | \$ 919,400 | \$ 1,057,310 | \$ 950,000 | \$ (107,310) | -10.15% |
| 911 EMERGENCY TELEPHONE SYSTEM FUND | | | | | | |
| PERSONNEL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| OPERATIONS | \$ 700,375 | \$ 699,367 | \$ 763,247 | \$ 691,355 | \$ (71,892) | -9.42% |
| CAPITAL OUTLAY | - | - | 580,000 | - | (580,000) | -100.00% |
| TOTAL | \$ 700,375 | \$ 699,367 | \$ 1,343,247 | \$ 691,355 | \$ (651,892) | -48.53% |
| ARENA & EVENTS CENTER FUND | | | | | | |
| PERSONNEL SERVICES | \$ 106,073 | \$ 118,467 | \$ 119,012 | \$ 121,146 | \$ 2,134 | 1.79% |
| OPERATIONS | 1,217,206 | 1,118,642 | 1,347,984 | 1,319,118 | \$ (28,866) | -2.14% |
| CAPITAL OUTLAY | - | - | - | - | - | 0.00% |
| TOTAL | \$ 1,323,279 | \$ 1,237,109 | \$ 1,466,996 | \$ 1,440,264 | \$ (26,732) | -1.82% |
| HEALTH INSURANCE FUND | | | | | | |
| PERSONNEL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| OPERATIONS | \$ 7,573,843 | \$ 7,955,654 | \$ 8,105,654 | \$ 9,632,793 | \$ (1,527,139) | 18.84% |
| CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| TOTAL | \$ 7,573,843 | \$ 7,955,654 | \$ 8,105,654 | \$ 9,632,793 | \$ 1,527,139 | 18.84% |
| ALL FUNDS | | | | | | |
| GRAND TOTAL | \$ 255,412,197 | \$ 220,454,949 | \$ 367,701,334 | \$ 233,306,153 | \$ (134,395,181) | -60.96% |

The amount highlighted in FY15 revised budget General Fund Operations includes \$133,494,947 for a refunding of debt.



Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT ALL FUNDS

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|-------------------|
| CONTRIBUTIONS | | | | | | |
| Contribution to Other Funds | \$ 36,301,685 | \$ 4,813,765 | \$ 8,894,552 | \$ 2,515,175 | \$ (6,379,377) | -71.72% |
| TOTAL | \$ 36,301,685 | \$ 4,813,765 | \$ 8,894,552 | \$ 2,515,175 | \$ (6,379,377) | -71.72% |
| GENERAL GOVERNMENT | | | | | | |
| Board of Commissioners | \$ 850,948 | \$ 902,795 | \$ 968,045 | \$ 1,005,296 | \$ 37,251 | 3.85% |
| County Manager | 724,972 | 558,266 | 640,928 | 771,291 | 130,363 | 20.34% |
| Communications & Outreach | 339,515 | 334,476 | 347,660 | 553,461 | 205,801 | 59.20% |
| Human Resources | 600,406 | 517,855 | 583,148 | 642,608 | 59,460 | 10.20% |
| Tax Administration | | | | | | |
| Assessor & Land Records | 1,956,795 | 1,945,049 | 2,525,488 | 2,309,699 | (215,789) | -8.54% |
| Tax Collections | 1,010,611 | 1,010,186 | 1,010,498 | 969,727 | (40,771) | -4.03% |
| Board of Elections | 660,055 | 701,086 | 695,929 | 1,290,551 | 594,622 | 85.44% |
| Register of Deeds | 549,610 | 539,678 | 539,678 | 529,699 | (9,979) | -1.85% |
| Finance | 960,832 | 964,432 | 950,196 | 1,073,147 | 122,951 | 12.94% |
| Information Technology Services | 4,305,461 | 3,909,691 | 3,920,466 | 5,073,493 | 1,153,027 | 29.41% |
| Non-departmental | 7,182,363 | 1,745,584 | 1,230,468 | 4,451,139 | 3,220,671 | 261.74% |
| Health Insurance | 7,573,843 | 7,955,654 | 8,105,654 | 9,632,793 | 1,527,139 | 18.84% |
| Infrastructure and Asset Management | | | | | | |
| Administration | 1,589,323 | 1,746,212 | 1,766,274 | 1,800,305 | 34,031 | 1.93% |
| Grounds Maintenance | 1,070,079 | 1,265,061 | 1,270,846 | 1,386,042 | 115,196 | 9.06% |
| Sign Maintenance | 166,809 | 166,775 | 172,710 | 181,803 | 9,093 | 5.26% |
| Building Maintenance | 2,193,358 | 2,407,693 | 2,490,721 | 2,477,910 | (12,811) | -0.51% |
| Facility Services | 1,266,115 | 1,256,123 | 1,278,403 | 1,346,650 | 68,247 | 5.34% |
| Fleet Maintenance | 651,554 | 394,438 | 450,438 | 600,609 | 150,171 | 33.34% |
| TOTAL | \$ 33,652,649 | \$ 28,321,054 | \$ 28,947,550 | \$ 36,096,223 | \$ 7,148,673 | 24.70% |
| PUBLIC SAFETY | | | | | | |
| Sheriff | | | | | | |
| Administration & Operations | \$ 12,143,342 | \$ 12,001,990 | \$ 12,114,786 | \$ 12,782,256 | 667,470 | 5.51% |
| Jail | 10,146,248 | 10,229,180 | 10,429,122 | 10,629,877 | 200,755 | 1.92% |
| Animal Control | 851,681 | 879,313 | 889,149 | 888,503 | (646) | -0.07% |
| Courts Maintenance | 445,711 | 472,988 | 520,988 | 396,516 | (124,472) | -23.89% |
| Construction Standards | 1,283,820 | 1,373,151 | 1,422,155 | 1,728,697 | 306,542 | 21.55% |
| Emergency Management | 992,111 | 819,304 | 857,496 | 872,793 | 15,297 | 1.78% |
| Emergency Medical Services | 7,011,763 | 6,456,916 | 6,533,741 | 7,557,253 | 1,023,512 | 15.67% |
| Other Public Safety | 1,193,408 | 1,087,667 | 1,069,633 | 1,299,654 | 230,021 | 21.50% |
| Emergency 911 Telephone System | 700,375 | 699,367 | 1,343,247 | 691,355 | (651,892) | -48.53% |
| TOTAL | \$ 34,768,459 | \$ 34,019,876 | \$ 35,180,317 | \$ 36,846,904 | \$ 1,666,587 | 4.74% |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | |
| Planning & Development | | | | | | |
| Planning | \$ 470,267 | \$ 490,203 | \$ 490,203 | \$ 524,606 | \$ 34,403 | 7.02% |
| Community Development | 537,102 | 372,502 | 552,049 | 576,560 | 24,511 | 4.44% |
| Soil & Water Conservation | 232,886 | 220,979 | 220,979 | 240,909 | \$ 19,930 | 9.02% |
| Zoning Administration | 190,300 | 192,596 | 192,878 | 204,188 | \$ 11,310 | 5.86% |
| Economic Development Incentives | 624,339 | 2,777,000 | 5,032,000 | 230,000 | (4,802,000) | -95.43% |
| Other Economic and Physical Development | 1,797,804 | 1,509,504 | 1,776,504 | 1,952,804 | 176,300 | 9.92% |
| TOTAL | \$ 3,852,698 | \$ 5,562,784 | \$ 8,264,613 | \$ 3,729,067 | \$ (4,535,546) | -54.88% |

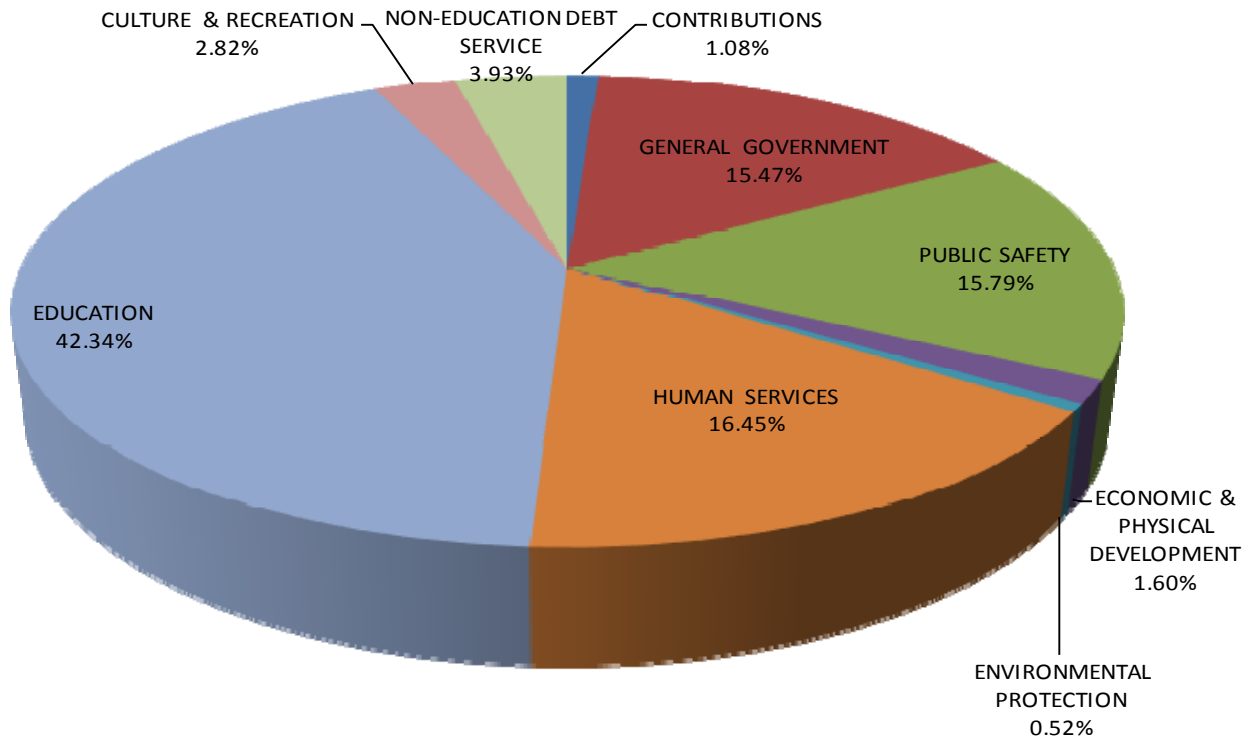
Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT ALL FUNDS

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|
| ENVIRONMENTAL PROTECTION | | | | | | |
| Landfill | \$ 629,646 | \$ 919,400 | \$ 1,057,310 | \$ 950,000 | \$ (107,310) | -10.15% |
| Waste Reduction | \$ 214,943 | \$ 263,055 | \$ 433,173 | \$ 255,612 | \$ (177,561) | -40.99% |
| TOTAL | \$ 844,589 | \$ 1,182,455 | \$ 1,490,483 | \$ 1,205,612 | \$ (284,871) | -19.11% |
| HUMAN SERVICES | | | | | | |
| Veterans Services | \$ 242,859 | \$ 228,593 | \$ 230,268 | \$ 239,052 | \$ 8,784 | 3.81% |
| Cooperative Extension | 387,172 | 400,447 | 401,020 | 416,368 | 15,348 | 3.83% |
| Human Services | | | | | | |
| Administration | 2,540,286 | 2,876,419 | 3,081,666 | 3,021,203 | (60,463) | -1.96% |
| Transportation | 2,445,345 | 2,241,373 | 2,241,373 | 2,330,739 | 89,366 | 3.99% |
| Child Welfare | 6,922,471 | 7,097,382 | 7,131,313 | 7,259,846 | 128,533 | 1.80% |
| Child Support Enforcement | 1,356,972 | 1,349,749 | 1,349,749 | 1,516,398 | 166,649 | 12.35% |
| Economic Services | 12,149,238 | 13,972,656 | 14,104,656 | 12,402,433 | (1,702,223) | -12.07% |
| Community Alternatives Program | 1,384,566 | 1,148,775 | 1,146,195 | - | (1,146,195) | -100.00% |
| Adult & Family Services | 2,115,628 | 2,086,206 | 2,048,740 | 3,274,519 | 1,225,779 | 59.83% |
| Nutrition | 447,554 | 453,195 | 453,481 | 456,788 | 3,307 | 0.73% |
| Senior Services | 596,714 | 624,893 | 626,445 | 769,330 | 142,885 | 22.81% |
| Other Human Services | 6,572,617 | 6,273,048 | 6,393,983 | 6,691,939 | 297,956 | 4.66% |
| TOTAL | \$ 37,161,422 | \$ 38,752,736 | \$ 39,208,889 | \$ 38,378,615 | \$ (830,274) | -2.12% |
| EDUCATION | | | | | | |
| Operating | | | | | | |
| Cabarrus County Schools | \$ 49,233,175 | \$ 51,122,057 | \$ 51,906,337 | \$ 53,944,351 | \$ 2,038,014 | 3.93% |
| Kannapolis City Schools | 6,508,266 | 6,732,392 | 6,835,656 | 7,200,762 | 365,106 | 5.34% |
| Rowan Cabarrus Community College | 1,932,829 | 2,007,829 | 2,020,153 | 2,262,755 | 242,602 | 12.01% |
| Capital | | | | | | |
| Cabarrus County Schools | 1,865,026 | 1,087,200 | 2,095,749 | 2,215,156 | 119,407 | 5.70% |
| Kannapolis City Schools | 490,181 | 116,800 | 116,800 | 483,800 | 367,000 | 314.21% |
| Rowan Cabarrus Community College | 243,130 | 100,000 | 1,134,695 | 100,000 | (1,034,695) | -91.19% |
| Other Schools | | | | | | |
| Cabarrus County Schools | 105,930 | 105,930 | 105,930 | 105,930 | - | 0.00% |
| Debt | | | | | | |
| Cabarrus County and Kannapolis City Schools | 32,058,211 | 31,272,053 | 108,769,162 | 32,242,713 | (76,526,449) | -70.36% |
| Rowan Cabarrus Community College | 230,569 | 229,909 | 229,909 | 223,450 | (6,459) | -2.81% |
| TOTAL | \$ 92,667,317 | \$ 92,774,170 | \$ 173,214,391 | \$ 98,778,917 | \$ (74,435,474) | -42.97% |
| CULTURE & RECREATION | | | | | | |
| Active Living & Parks | | | | | | |
| Parks | \$ 1,357,568 | \$ 1,282,219 | \$ 1,374,791 | \$ 1,447,541 | \$ 72,750 | 5.29% |
| Senior Centers | 578,956 | 564,155 | 567,669 | 607,003 | 39,334 | 6.93% |
| Library System | 2,698,308 | 2,110,404 | 2,548,971 | 3,058,759 | 509,788 | 20.00% |
| Arena & Events Center | 758,062 | 635,289 | 864,623 | 833,659 | (30,964) | -3.58% |
| Fair | 565,217 | 601,820 | 602,373 | 606,605 | 4,232 | 0.70% |
| Other Cultural and Recreation | 26,000 | 26,000 | 26,000 | 26,000 | - | 0.00% |
| TOTAL | \$ 5,984,111 | \$ 5,219,887 | \$ 5,984,427 | \$ 6,579,567 | \$ 595,140 | 9.94% |
| DEBT SERVICE | | | | | | |
| Debt Services | \$ 10,035,604 | \$ 9,808,222 | \$ 66,516,113 | \$ 9,176,073 | \$ (57,340,040) | -86.20% |
| TOTAL | \$ 10,035,604 | \$ 9,808,222 | \$ 66,516,113 | \$ 9,176,073 | \$ (57,340,040) | -86.20% |
| ALL FUNCTIONS AND DEPARTMENTS | | | | | | |
| GRAND TOTAL | \$ 255,412,197 | \$ 220,454,949 | \$ 367,701,334 | \$ 233,306,153 | \$ (134,395,181) | -36.55% |

Budget Summary

FY 16 EXPENDITURES BY FUNCTION ALL FUNDS



| EXPENDITURE FUNCTION | EXPENDITURE DESCRIPTION | FY 2016 ADOPTED |
|---------------------------------|--|----------------------|
| CONTRIBUTIONS | Transfers and external agencies | \$2,515,175 |
| GENERAL GOVERNMENT | Administrative, legal, financial, and other support for County departments | 36,096,223 |
| PUBLIC SAFETY | Protect safety | 36,846,904 |
| ECONOMIC & PHYSICAL DEVELOPMENT | Orderly growth and enhancement of economic and physical environments | 3,729,067 |
| ENVIRONMENTAL PROTECTION | Environmental protection of the County | 1,205,612 |
| HUMAN SERVICES | Access to healthcare, employment training, and other social services | 38,378,615 |
| EDUCATION | Local public education institutions, including debt | 98,778,917 |
| CULTURE & RECREATION | Community recreation and education | 6,579,567 |
| NON-EDUCATION DEBT SERVICE | Debt services excluding education | 9,176,073 |
| TOTAL | | \$233,306,153 |

Budget Summary

EXPENDITURES SUMMARY

Employee Compensation

The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and for merit pay raises for employees based on performance. The FY14 budget returned to the County policy and provided for COLA and merit adjustments. The FY15 budget did not include a COLA or merit increase. The FY16 proposed budget reinstates the personnel policy and includes a .5% COLA and merit increases based on performance.

For FY16 adopted, the Local Government Employees' Retirement System decreases the annual local government employer contribution rate for law enforcement officers from 7.41% to 7.15%. The employer contribution rate for general employees decreased from 7.07% to 6.74% for general employees.

Employee Health Plan design changes, approved by the Board of Commissioners, implemented in FY13 and FY14 have helped reduce claims costs and avoid plan increases. Cost avoidance through plan changes in FY13 and FY14 were approximately \$3.7 million. As of 4/30/15, 888 employees and 89 retirees are insured under the plans. Contributions to Health Savings Accounts (HSA) for employees who participate in the consumer driven plan remained at \$750 from FY15 to FY16 adopted. Contributions to the HRA for employees who participate in the Open Access Plan remained the same from FY15 revised to FY16 adopted at \$225.

On July 1, 2014 the County closed its Employee Health Center (EHC) which opened in August 2006 and has proven to be a major factor in managing health care costs and an asset to employee retention and recruitment. The EHC offered basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that were enrolled in the County's health care plan. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physical visits previously performed by the EHC were contracted to other providers. As of January 2015, the temporary employee health clinic was reinstated as one of the first priorities of the new board.

For FY16, the County is moving to a self-insured, employee-paid dental coverage plan in order to keep costs down. The employee premiums will remain stable in the plan and the self-funded health insurance will provide financial support for cash flow purposes until the plan is established. It is projected that the fund will be self-supporting within two years of implementation.

General Government

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management, Health Insurance, and Non-departmental. Spending in this service area increased by \$7,148,673 (24.70%) from the FY15 revised budget. The increase from the FY15 revised budget is primarily due to the reinstatement of the employee health clinic, additional personnel, and the Compression and Public Safety Study. There is a proposed increase of 3.00 FTEs in Information Technology Services and the other increased costs include: Non-departmental salary adjustments for anticipated merit increase at \$634,017, Compression study at \$831,400, and a Public Safety study of \$250,000. General Government spending comprises 15.67% of the total budget.

Budget Summary

Culture & Recreation

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. These programs include County libraries, the Active Living and Parks Department, the County Fair and the Arena & Events Center. The FY16 adopted budget of \$6,579,567 represents a \$595,140 (9.94%) increase from the revised FY15 budget. This increase can be attributed to an increase in library hours and staff increases for FY16 to allow the Concord, Kannapolis, and Harrisburg branches to operate on Fridays for the first time since 2010. There is also a slight increase in the Parks and Recreation Department due to an increase in hours for Frank Liske Park paddleboats and concessions being open during the week. The budget for Culture and Recreation equals 2.86 % of total spending.

Public Safety

Public Safety expenditures provide for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management, Emergency Medical Services, and the 911 Emergency Telephone System Fund. Adopted budgeted expenditures for FY16 total \$36,846,904, which is a \$1,666,587 (4.74%) increase from FY 15 revised levels.

Public Safety spending equates to approximately 16.00% of the adopted budget for the upcoming fiscal year. Increases are related to personnel costs. The Sheriff and Jail Departments requested an additional 3.00 FTE's and Construction Standards requested an additional 3.48 FTE's. For FY16 proposed budget, Emergency Medical Services (EMS) is implementing a Community Paramedic Program. Also, EMS is implementing a new work schedule that will result in 12 hour shifts from the usual 24 hour shift. As a result of these changes, an additional 10.40 FTE's is requested. The Non-Emergency Transport Program, as a part of EMS, has been divested to the private sector for the FY16 proposed budget.

Economic and Physical Development

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. Programs budgeted within the Economic and Physical Development service areas include: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease \$4,535,546 (54.88%) from the FY15 revised budget to \$3,729,067. This decrease is due primarily to a set of circumstances, including no new economic development incentives being approved in the past two years and a timing issue of when several incentives begin. These services account for approximately 1.62% of total spending for FY16.

Human Services

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within the community. Budgeted at \$38,378,615, Human Services accounts for 16.66% of the total spending for FY16 adopted budget. This spending level represents a decrease of \$830,274 (2.12%) from the FY15 revised budget. The decrease from the FY15 revised budget relates to the divestment of the CAP program to the private sector. Other areas that contribute to the decrease are Human Services Administration, which decreased from the FY15 revised budget of \$3,081,665 to the FY16 adopted amount of \$3,021,203. Economic Services decreased from the FY15 revised budget of \$14,104,656 to the FY16 adopted budget of \$12,402,433.

Budget Summary

Cooperative Extension lost 50% funding for a support staff position that NC State University no longer funds. The County will continue to fund 50% of this position. The Cabarrus Health Alliance had an increase due to the request for a Preparedness Coordinator position that will be a shared position with Rowan County. This position will work three days with Cabarrus County and two days with Rowan County. Another increase relates to school nurses and covering the funding gap in FY15, going to 7 additional work days and merit increases for the school nurses. The Human Services service area includes Veterans Services, Transportation, Other Human Services (which includes the Cabarrus Health Alliance and mental health services), Cooperative Extension Services, Social Services, and Aging Services.

Environmental Protection

Environmental Protection services provide for environmental safety and quality and include the Landfill and Waste Reduction Departments. This service area represents approximately 0.52% of the total budget. Total spending within this function is \$1,205,612, a \$284,871 and 19.11% decrease from the revised FY15 budget.

Education / School Debt

By far the largest service area within the budget is Education/School Debt. This service area funds two public school systems and one community college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is \$98,778,917 a decrease of 42.97% from the FY15 revised budget due to the debt refinancing that occurred in FY15. Education/School Debt represents 42.89% of the FY16 adopted General Fund spending. Current expense funding was increased by \$2,645,722 from the FY15 revised budget. These increases are due to the following: the increased technology funding, salary increases for non-certified staff and the opening of Odell 3-5. RCCC increased by \$242,602 due to a one-month lease overlap at the Cosmetology Center in Cloverleaf Plaza until the move to the Kannapolis facility. Other RCCC increases include: increase in operational cost for the Cosmetology facility and an increase in maintenance costs to cover anticipated increased start-up costs.

Contributions

The Contributions area includes expenditures for contributions to other funds. The FY16 adopted budget for Contributions is decreasing by \$6,379,377 (71.72%) from the FY15 revised budget. The decrease from the revised budget relates primarily to the contribution to the capital reserve fund in FY15 of \$5,035,007. A contribution to the Arena Fund increased by \$180,606 or 43.6% from the FY15 revised budget amount at \$413,383 to the FY16 adopted amount at \$593,989. The contribution to capital projects fund decreased from \$2,760,339 for FY15 revised to FY16 adopted at \$1,360,363, which is a 50.7% decrease or \$1,399,976. The contribution to the Pension Trust Fund remained flat from FY15 revised to FY16 adopted at \$535,823. This service area accounts for 1.09% of adopted FY16 all fund expenditures.

Other Debt Service

The Other Debt Service functional area accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$9,176,073 represents 3.98% of the budget, a reduction of 86.20% from the FY15 revised budget due to debt refinancing

Budget Summary

PROGRAM FUNDING MATRIX

The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

- *Mandated programs by the state or an agreement, with required funding levels, are shown in green.*
- *Mandated programs with discretionary funding levels are shown in blue.*
- *Discretionary programs with mandated funding due to contractual reasons or otherwise, are shown in pink*
- *Discretionary programs that serve as core administrative functions are shown in brown.*
- *Discretionary programs with discretionary funding are shown in yellow.*

Information is presented in two formats:

- 1) By funding requirement category as described above and
- 2) By service area function

The matrix broken out by service area also includes sources of funding and calculation of net tax rate equivalent for each program.

| Program Funding Matrix | Green | Blue | Pink | Brown | Yellow |
|------------------------|-----------|---------------|---------------|---------------|---------------|
| Service Provision | Mandatory | Mandatory | Discretionary | Discretionary | Discretionary |
| Funding | Mandatory | Discretionary | Mandatory | Discretionary | Discretionary |

Budget Summary

PROGRAM FUNDING MATRIX BY CATEGORY

GENERAL FUND

| 1 CENT = \$1,942,077 | FY 2016 EXPENDITURES | FY 2016 NON-PROPERTY TAX REVENUE | FY 2016 PROPERTY TAX REVENUE | FY 2015 ADOPTED TAX RATE | FY 2016 ADOPTED TAX RATE | ADOPTED TAX RATE CHANGE |
|---|-------------------------|--|------------------------------------|--------------------------------|--------------------------------|-------------------------------|
| MANDATED SERVICE & MANDATED DOLLARS | | | | | | |
| Non-Departmental - Unemployment Compensation | 190,000 | - | 190,000 | 0.0010 | 0.0010 | 0.0000 |
| Education-Debt Service | 32,466,163 | 714,643 | 31,751,520 | 0.1714 | 0.1635 | (0.0079) |
| Contr. to Other Funds - Law Enforcement Separation Allowance | 535,823 | - | 535,823 | 0.0024 | 0.0028 | 0.0003 |
| Debt Service-Non Education | 9,176,073 | 136,623 | 9,039,450 | 0.0501 | 0.0465 | (0.0036) |
| Education-Sales Tax and Lottery | - | 17,722,446 | (17,722,446) | (0.0959) | (0.0913) | 0.0047 |
| TOTAL | \$ 42,368,059 | \$ 18,573,712 | \$ 23,794,347 | \$ 0.1290 | \$ 0.1225 | \$(0.0064) |
| MANDATED SERVICE & DISCRETIONARY DOLLARS | | | | | | |
| Board of Commissioners | 1,005,296 | - | 1,005,296 | 0.0052 | 0.0052 | (0.0001) |
| Board of Elections | 1,290,551 | 132,201 | 1,158,350 | 0.0041 | 0.0060 | 0.0019 |
| Infrastructure & Asset Mgmt. - Street Sign Maintenance | 181,803 | 10,000 | 171,803 | 0.0009 | 0.0009 | (0.0000) |
| Register of Deeds | 529,699 | 2,100,500 | (1,570,801) | (0.0064) | (0.0081) | (0.0017) |
| Tax Administration-Tax Assessor, Land Records, Appraisal | 2,309,699 | 500 | 2,309,199 | 0.0110 | 0.0119 | 0.0009 |
| Tax Administration-Tax Collections | 969,727 | 316,000 | 653,727 | 0.0040 | 0.0034 | (0.0006) |
| Construction Standards | 1,728,697 | 2,821,600 | (1,092,903) | (0.0047) | (0.0056) | (0.0009) |
| Courts Maintenance | 396,516 | 343,000 | 53,516 | 0.0015 | 0.0003 | (0.0012) |
| Emergency Management | 872,793 | 135,625 | 737,168 | 0.0042 | 0.0038 | (0.0004) |
| Emergency Medical Services | 7,557,253 | 4,672,750 | 2,884,503 | 0.0103 | 0.0149 | 0.0046 |
| Sheriff-Jail | 10,629,877 | 773,000 | 9,856,877 | 0.0520 | 0.0508 | (0.0012) |
| Sheriff-Administration & Operations | 12,782,256 | 2,639,612 | 10,142,644 | 0.0531 | 0.0522 | (0.0009) |
| Planning & Development-Soil & Water Conservation | 240,909 | 30,360 | 210,549 | 0.0011 | 0.0011 | 0.0000 |
| Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse/Developmental Disabilities | 665,115 | - | 665,115 | 0.0035 | 0.0034 | (0.0001) |
| Human Services-Administration | 3,021,203 | - | 3,021,203 | 0.0136 | 0.0156 | 0.0020 |
| Human Services-Adult & Family Services | 3,274,519 | 1,577,757 | 1,696,762 | 0.0081 | 0.0087 | 0.0006 |
| Human Services-Child Support Enforcement | 1,516,398 | 1,361,732 | 154,666 | 0.0012 | 0.0008 | (0.0004) |
| Human Services-Child Welfare, Day Care, Foster Care | 7,259,846 | 3,244,221 | 4,015,625 | 0.0229 | 0.0207 | (0.0023) |
| Human Services-Economic Services, Special & Emergency Assistance | 12,402,433 | 10,249,577 | 2,152,856 | 0.0199 | 0.0111 | (0.0088) |
| Human Services-Transportation Services (Medicaid) | 2,330,739 | 1,978,575 | 352,164 | 0.0040 | 0.0018 | (0.0022) |
| Cabarrus Health Alliance-Environ. Health, Communicable Disease, Vital Records | 1,369,078 | - | 1,369,078 | 0.0065 | 0.0070 | 0.0005 |
| Education-Capital | 2,798,956 | - | 2,798,956 | 0.0155 | 0.0144 | (0.0011) |
| Education-Operating | 63,407,868 | - | 63,407,868 | 0.3017 | 0.3265 | 0.0248 |
| Contri. to Other Agencies-Medical Examiner | 122,500 | - | 122,500 | 0.0003 | 0.0006 | 0.0003 |
| Delinquent Property and Vehicle Tax | - | 1,055,000 | (1,055,000) | 0.0003 | (0.0054) | (0.0057) |
| Interest on Property and Vehicle Tax | - | 680,000 | (680,000) | 0.0003 | (0.0035) | (0.0038) |
| Sales Tax-Unrestricted | - | 27,051,134 | (27,051,134) | (0.1201) | (0.1393) | (0.0192) |
| TOTAL | \$ 138,663,731 | \$ 61,173,144 | \$ 77,490,587 | \$ 0.4137 | \$ 0.3990 | \$(0.0147) |
| DISCRETIONARY SERVICE & MANDATED DOLLARS | | | | | | |
| Non-Departmental-Human Service Open Space Rent and Utilities | 111,489 | - | 111,489 | 0.0005 | 0.0006 | 0.0001 |
| Non-Departmental-Other Benefits (Retiree Health Insurance) | 566,918 | - | 566,918 | 0.0038 | 0.0029 | (0.0009) |
| Economic Development Incentive Grants | 230,000 | - | 230,000 | 0.0133 | 0.0012 | (0.0121) |
| Contr. to Other Agencies-Juvenile Crime Prevention-Teen Court | 121,531 | 121,531 | - | 0.0000 | 0.0000 | 0.0000 |
| Contr. to Other Agencies-Forestry Service | 73,858 | - | 73,858 | 0.0005 | 0.0004 | (0.0001) |
| Contr. to Other Agencies-Special Olympics | 55,930 | - | 55,930 | 0.0003 | 0.0003 | (0.0000) |
| School Park Maintenance | 50,000 | - | 50,000 | 0.0003 | 0.0003 | (0.0000) |
| Contr. to Other Agencies-Arts Council | 26,000 | - | 26,000 | 0.0000 | 0.0001 | 0.0001 |
| Contr. To Other Agencies-Economic Development Corporation | 400,000 | - | 400,000 | 0.0018 | 0.0021 | 0.0003 |
| Planning & Development-Educational Farm | 40,000 | - | 40,000 | 0.0006 | 0.0002 | (0.0004) |
| Contr. to Other Agencies-Boys & Girls Club | 106,000 | 106,000 | - | 0.0000 | 0.0000 | 0.0000 |
| Contri. to Other Agencies-Shift Mentoring | 53,696 | 53,696 | - | 0.0000 | 0.0000 | 0.0000 |
| Contr. to Other Agencies-Rowan County Youth Service Bureau | 13,884 | 13,884 | - | 0.0000 | 0.0000 | 0.0000 |
| Contr. to Other Agencies-Fire Districts Sales Tax | 808,185 | 808,185 | - | 0.0000 | 0.0000 | 0.0000 |
| Contr. to Other Agencies-Obligation to City of Kannapolis | 1,512,804 | - | 1,512,804 | 0.0078 | 0.0078 | 0.0000 |
| TOTAL | \$ 4,170,295 | \$ 1,103,296 | \$ 3,066,999 | \$ 0.0287 | \$ 0.0158 | \$(0.0129) |
| CORE ADMINISTRATIVE SERVICES | | | | | | |
| Finance | 1,073,147 | - | 1,073,147 | 0.0053 | 0.0055 | 0.0003 |
| Communications & Outreach | 553,461 | 539,000 | 14,461 | (0.0011) | 0.0001 | 0.0011 |
| County Manager | 771,291 | - | 771,291 | 0.0038 | 0.0040 | 0.0001 |
| Infrastructure & Asset Mgmt. - Admin., Ground Maintenance, Building Maintenance, Facility Services, Fleet Maintenance | 7,611,516 | 116,600 | 7,494,916 | 0.0419 | 0.0386 | (0.0033) |
| Human Resources | 642,608 | - | 642,608 | 0.0033 | 0.0033 | (0.0000) |
| Information Technology Services | 5,073,493 | 282,198 | 4,791,295 | 0.0208 | 0.0247 | 0.0039 |

Budget Summary

PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND

| 1 CENT = \$1,942,077 | FY 2016 EXPENDITURES | NON-PROPERTY TAX REVENUE | FY 2016 PROPERTY TAX REVENUE | FY 2015 ADOPTED TAX RATE | FY 2016 ADOPTED TAX RATE | ADOPTED TAX RATE CHANGE |
|---|-------------------------|-----------------------------|------------------------------------|--------------------------------|--------------------------------|-------------------------------|
| TOTAL | \$ 15,725,516 | \$ 937,798 | \$ 14,787,718 | \$ 0.0740 | \$ 0.0761 | \$ 0.0021 |
| DISCRETIONARY SERVICE & DISCRETIONARY DOLLARS | | | | | | |
| Non-Departmental-Salary Adjustments | 1,814,321 | - | 1,814,321 | 0.0029 | 0.0093 | 0.0064 |
| Non-Departmental-Insurance Settlements | - | - | - | 0.0003 | 0.0000 | (0.0003) |
| Non-Departmental-Auto, Trucks, Equipment Maintenance | 22,000 | - | 22,000 | 0.0000 | 0.0001 | 0.0001 |
| Non-Departmental-Contingency | 1,721,411 | - | 1,721,411 | 0.0068 | 0.0089 | 0.0021 |
| Non-Departmental-Fuel | - | - | - | 0.0005 | 0.0000 | (0.0005) |
| Non-Departmental-Consultants | 25,000 | - | 25,000 | 0.0001 | 0.0001 | (0.0000) |
| Non-Departmental-Legal | - | - | - | 0.0005 | 0.0000 | (0.0005) |
| Library System | 3,058,759 | 520,227 | 2,538,532 | 0.0107 | 0.0131 | 0.0024 |
| Active Living & Parks-Parks | 1,447,541 | 415,600 | 1,031,941 | 0.0059 | 0.0053 | (0.0006) |
| Active Living & Parks-Senior Centers | 607,003 | 233,816 | 373,187 | 0.0018 | 0.0019 | 0.0001 |
| Sheriff-Animal Control | 888,503 | 9,000 | 879,503 | 0.0047 | 0.0045 | (0.0002) |
| Planning & Development-Community Development | 576,560 | 386,923 | 189,637 | 0.0010 | 0.0010 | 0.0000 |
| Planning & Development-Planning & Zoning | 728,794 | 118,396 | 610,398 | 0.0033 | 0.0031 | (0.0001) |
| Human Services-Nutrition | 456,788 | 170,666 | 286,122 | 0.0015 | 0.0015 | (0.0001) |
| Human Services-Senior Services | 769,330 | 342,369 | 426,961 | 0.0017 | 0.0022 | 0.0005 |
| Cabarrus Health Alliance - School Nurses/Operations/ Mosquito Control | 4,642,746 | - | 4,642,746 | 0.0256 | 0.0239 | (0.0017) |
| Spay It Forward | 15,000 | 5,000 | 10,000 | 0.0256 | 0.0001 | (0.0255) |
| Cooperative Extension | 416,368 | 63,050 | 353,318 | 0.0018 | 0.0018 | (0.0000) |
| Human Services-Community Alternatives Program | - | - | - | (0.0002) | 0.0000 | 0.0002 |
| Veterans Services | 239,052 | - | 239,052 | 0.0012 | 0.0012 | (0.0000) |
| Waste Reduction/Recycling | 255,612 | 116,000 | 139,612 | 0.0008 | 0.0007 | (0.0000) |
| Contr. to Other Funds-Community Development Block Grant | 25,000 | - | 25,000 | 0.0001 | 0.0001 | (0.0000) |
| Contr. to Other Funds-Capital Projects | 1,360,363 | - | 1,360,363 | 0.0073 | 0.0070 | (0.0003) |
| Contr. to Other Funds-Arena & Events Center Fund | 593,989 | - | 593,989 | 0.0037 | 0.0031 | (0.0006) |
| ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets | - | 560,892 | (560,892) | (0.0021) | (0.0029) | (0.0008) |
| TOTAL | \$ 19,664,140 | \$ 2,941,939 | \$ 16,722,201 | \$ 0.1056 | \$ 0.0861 | \$(0.0195) |
| GRAND TOTAL | \$ 220,591,741 | \$ 84,729,889 | \$ 135,861,852 | \$ 0.7000 | \$ 0.7000 | \$ - |

PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT

GENERAL FUND

| | FY 2016 | FY 2016 | FY 2016 | FY 2015 | FY 2016 | ADOPTED |
|--|----------------------|----------------------|----------------------|------------------|------------------|-------------------|
| 1 CENT = \$1,942,077 | FY 2016 | NON-PROPERTY TAX | PROPERTY TAX | ADOPTED | ADOPTED | TAX RATE |
| | EXPENDITURES | REVENUE | REVENUE | TAX RATE | TAX RATE | CHANGE |
| GENERAL GOVERNMENT | | | | | | |
| Board of Commissioners | 1,005,296 | - | 1,005,296 | 0.0052 | 0.0052 | (0.0001) |
| Board of Elections | 1,290,551 | 132,201 | 1,158,350 | 0.0041 | 0.0060 | 0.0019 |
| Finance | 1,073,147 | - | 1,073,147 | 0.0053 | 0.0055 | 0.0003 |
| Infrastructure & Asset Mgmt. - Street Sign Maintenance | 181,803 | 10,000 | 171,803 | 0.0009 | 0.0009 | (0.0000) |
| Register of Deeds | 529,699 | 2,100,500 | (1,570,801) | (0.0064) | (0.0081) | (0.0017) |
| Tax Administration-Assessor, Land Records, Appraisal | 2,309,699 | 500 | 2,309,199 | 0.0110 | 0.0119 | 0.0009 |
| Tax Administration-Collections | 969,727 | 316,000 | 653,727 | 0.0040 | 0.0034 | (0.0006) |
| Delinquent Property and Vehicle Tax | - | 1,055,000 | (1,055,000) | 0.0040 | (0.0054) | (0.0094) |
| Interest on Property and Vehicle Tax | - | 680,000 | (680,000) | 0.0040 | (0.0035) | (0.0075) |
| Communications & Outreach | 553,461 | 539,000 | 14,461 | (0.0011) | 0.0001 | 0.0011 |
| County Manager | 771,291 | - | 771,291 | 0.0038 | 0.0040 | 0.0001 |
| Infrastructure & Asset Mgmt. - Admin., Grounds Maintenance, Building Maintenance, Facility Services, Fleet Maintenance | 7,611,516 | 116,600 | 7,494,916 | 0.0419 | 0.0386 | (0.0033) |
| Human Resources | 642,608 | - | 642,608 | 0.0033 | 0.0033 | (0.0000) |
| Information Technology Services | 5,073,493 | 282,198 | 4,791,295 | 0.0208 | 0.0247 | 0.0039 |
| Non-Departmental-Salary Adjustments | 1,814,321 | - | 1,814,321 | 0.0029 | 0.0093 | 0.0064 |
| Non-Departmental-Human Service Open Space Rent and Utilities | 111,489 | - | 111,489 | 0.0005 | 0.0006 | 0.0001 |
| Non-Departmental-Retiree Health Insurance | 566,918 | - | 566,918 | 0.0038 | 0.0029 | (0.0009) |
| Non-Departmental-Insurance Settlements | - | - | - | 0.0003 | 0.0000 | (0.0003) |
| Non-Departmental-Auto, Trucks, Equipment Maintenance | 22,000 | - | 22,000 | 0.0000 | 0.0001 | 0.0001 |
| Non-Departmental-Contingency | 1,721,411 | - | 1,721,411 | 0.0068 | 0.0089 | 0.0021 |
| Non-Departmental-Fuel | - | - | - | 0.0005 | 0.0000 | (0.0005) |
| Non-Departmental-Consultants | 25,000 | - | 25,000 | 0.0001 | 0.0001 | (0.0000) |
| Non-Departmental-Legal | - | - | - | 0.0005 | 0.0000 | (0.0005) |
| Non-Departmental - Unemployment Compensation | 190,000 | - | 190,000 | 0.0010 | 0.0010 | 0.0000 |
| TOTAL | \$ 26,463,430 | \$ 5,231,999 | \$ 21,231,431 | \$ 0.1172 | \$ 0.1093 | \$(0.0078) |
| CULTURE & RECREATION | | | | | | |
| Library System | 3,058,759 | 520,227 | 2,538,532 | 0.0107 | 0.0131 | 0.0024 |
| Active Living & Parks-Parks | 1,447,541 | 415,600 | 1,031,941 | 0.0059 | 0.0053 | (0.0006) |
| Active Living & Parks-Senior Centers | 607,003 | 233,816 | 373,187 | 0.0018 | 0.0019 | 0.0001 |
| TOTAL | \$ 5,113,303 | \$ 1,169,643 | \$ 3,943,660 | \$ 0.0184 | \$ 0.0203 | \$(0.0019) |
| PUBLIC SAFETY | | | | | | |
| Construction Standards | 1,728,697 | 2,821,600 | (1,092,903) | (0.0047) | (0.0056) | (0.0009) |
| Courts Maintenance | 396,516 | 343,000 | 53,516 | 0.0015 | 0.0003 | (0.0012) |
| Emergency Management | 872,793 | 135,625 | 737,168 | 0.0042 | 0.0038 | (0.0004) |
| Emergency Medical Services | 7,557,253 | 4,672,750 | 2,884,503 | 0.0103 | 0.0149 | 0.0046 |
| Sheriff-Jail | 10,629,877 | 773,000 | 9,856,877 | 0.0520 | 0.0508 | (0.0012) |
| Sheriff-Administration & Operations | 12,782,256 | 2,639,612 | 10,142,644 | 0.0531 | 0.0522 | (0.0009) |
| Sheriff-Animal Control | 888,503 | 9,000 | 879,503 | 0.0047 | 0.0045 | (0.0002) |
| TOTAL | \$ 34,855,895 | \$ 11,394,587 | \$ 23,461,308 | \$ 0.1210 | \$ 0.1208 | \$(0.0002) |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | |
| Planning & Development-Soil & Water Conservation | 240,909 | 30,360 | 210,549 | 0.0011 | 0.0011 | 0.0000 |
| Planning & Development-Community Development | 576,560 | 386,923 | 189,637 | 0.0010 | 0.0010 | 0.0000 |
| Economic Development Incentive Grants | 230,000 | - | 230,000 | 0.0133 | 0.0012 | (0.0121) |
| Planning & Development-Planning & Zoning | 728,794 | 118,396 | 610,398 | 0.0033 | 0.0031 | (0.0001) |
| TOTAL | \$ 1,816,263 | \$ 535,679 | \$ 1,280,584 | \$ 0.0191 | \$ 0.0066 | \$(0.0125) |
| HUMAN SERVICES | | | | | | |
| Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse/Developmental Disabilities | 665,115 | - | 665,115 | 0.0035 | 0.0034 | (0.0001) |
| Human Services-Administration | 3,021,203 | - | 3,021,203 | 0.0136 | 0.0156 | 0.0020 |
| Human Services-Adult & Family Services | 3,274,519 | 1,577,757 | 1,696,762 | 0.0081 | 0.0087 | 0.0006 |
| Human Services-Child Support Enforcement | 1,516,398 | 1,361,732 | 154,666 | 0.0012 | 0.0008 | (0.0004) |
| Human Services-Child Welfare, Day Care, Foster Care | 7,259,846 | 3,244,221 | 4,015,625 | 0.0229 | 0.0207 | (0.0023) |
| Human Services-Economic Services, Special & Emergency Assistance | 12,402,433 | 10,249,577 | 2,152,856 | 0.0199 | 0.0111 | (0.0088) |
| Human Services-Transportation Services (Medicaid) | 2,330,739 | 1,978,575 | 352,164 | 0.0040 | 0.0018 | (0.0022) |
| Human Services-Nutrition | 456,788 | 170,666 | 286,122 | 0.0015 | 0.0015 | (0.0001) |
| Human Services-Senior Services | 769,330 | 342,369 | 426,961 | 0.0017 | 0.0022 | 0.0005 |
| Cooperative Extension | 416,368 | 63,050 | 353,318 | 0.0018 | 0.0018 | (0.0000) |
| Veterans Services | 239,052 | - | 239,052 | 0.0012 | 0.0012 | (0.0000) |
| Cabarrus Health Alliance-School Nurses/Operations/Mosquito Control | 4,642,746 | - | 4,642,746 | 0.0256 | 0.0239 | (0.0017) |
| Spay it Forward | 15,000 | 5,000 | 10,000 | 0.0256 | 0.0001 | (0.0255) |
| Cabarrus Health Alliance-Environ. Health/Communicable Disease/ Vital Records | 1,369,078 | - | 1,369,078 | 0.0065 | 0.0070 | 0.0005 |
| TOTAL | \$ 38,378,615 | \$ 18,992,947 | \$ 19,385,668 | \$ 0.1371 | \$ 0.0998 | \$(0.0372) |

PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT

GENERAL FUND

| | FY 2016 | FY 2016 | FY 2016 | FY 2015 | FY 2016 | ADOPTED |
|---|-----------------------|----------------------|-----------------------|-------------------|-------------------|-------------------|
| 1 CENT = \$1,942,077 | FY 2016 | NON-PROPERTY TAX | PROPERTY TAX | ADOPTED | ADOPTED | TAX RATE |
| | EXPENDITURES | REVENUE | REVENUE | TAX RATE | TAX RATE | CHANGE |
| ENVIRONMENTAL PROTECTION | | | | | | |
| Waste Reduction-Recycling | 255,612 | 116,000 | 139,612 | 0.0008 | 0.0007 | (0.0000) |
| TOTAL | \$ 255,612 | \$ 116,000 | \$ 139,612 | \$ 0.0008 | \$ 0.0007 | \$(0.0000) |
| EDUCATION | | | | | | |
| Education-Debt Service | 32,466,163 | 714,643 | 31,751,520 | 0.1714 | 0.1635 | (0.0079) |
| Education-Capital | 2,798,956 | - | 2,798,956 | 0.0155 | 0.0144 | (0.0011) |
| Education-Operating | 63,407,868 | - | 63,407,868 | 0.3017 | 0.3265 | 0.0248 |
| Education-Sales Tax and Lottery | - | 17,722,446 | (17,722,446) | (0.0959) | (0.0913) | 0.0047 |
| TOTAL | \$ 98,672,987 | \$ 18,437,089 | \$ 80,235,898 | \$ 0.3927 | \$ 0.4131 | \$ 0.0205 |
| CONTRIBUTIONS | | | | | | |
| Contr. to Other Funds-Separation Allowance for Law Enforcement | 535,823 | - | 535,823 | 0.0024 | 0.0028 | 0.0003 |
| Contr. to Other Agencies-Medical Examiner | 122,500 | - | 122,500 | 0.0003 | 0.0006 | 0.0003 |
| Contr. to Other Agencies-Juvenile Crime Prevention-Teen Court | 121,531 | 121,531 | - | - | - | - |
| Contr. to Other Funds-Community Development Block Grant | 25,000 | - | 25,000 | 0.0001 | 0.0001 | (0.0000) |
| Contr. to Other Funds-Capital Projects | 1,360,363 | - | 1,360,363 | 0.0073 | 0.0070 | (0.0003) |
| Contr. to Other Funds-Arena Fund | 593,989 | - | 593,989 | 0.0037 | 0.0031 | (0.0006) |
| Contr. to Other Agencies-Forestry Service | 73,858 | - | 73,858 | 0.0005 | 0.0004 | (0.0001) |
| Contr. to Other Agencies-Special Olympics | 55,930 | - | 55,930 | 0.0003 | 0.0003 | (0.0000) |
| School Park Maintenance | 50,000 | - | 50,000 | 0.0003 | 0.0003 | (0.0000) |
| Contr. to Other Agencies-Arts Council | 26,000 | - | 26,000 | - | 0.0001 | 0.0001 |
| Contr. to Other Agencies-Economic Development Corporation | 400,000 | - | 400,000 | 0.0018 | 0.0021 | 0.0003 |
| Planning & Development-Educational Farm | 40,000 | - | 40,000 | 0.0006 | 0.0002 | (0.0004) |
| Contr. to Other Agencies-Boys & Girls Club | 106,000 | 106,000 | - | - | - | - |
| Contr. to Other Agencies-Shift Mentoring | 53,696 | 53,696 | - | - | - | - |
| Contr. to Other Agencies-Rowan County Youth Service Bureau | 13,884 | 13,884 | - | - | - | - |
| Contr. to Other Agencies-Sales Tax Fire Districts | 808,185 | 808,185 | - | - | - | - |
| Contr. to Other Agencies - Obligation to City of Kannapolis | 1,512,804 | - | 1,512,804 | 0.0078 | 0.0078 | 0.0000 |
| TOTAL | \$ 5,899,563 | \$ 1,103,296 | \$ 4,796,267 | \$ 0.0250 | \$ 0.0247 | \$(0.0003) |
| DEBT SERVICE | | | | | | |
| Debt Service-Non-Education | 9,176,073 | 136,623 | 9,039,450 | 0.0501 | 0.0465 | (0.0036) |
| TOTAL | \$ 9,176,073 | \$ 136,623 | \$ 9,039,450 | \$ 0.0501 | \$ 0.0465 | \$(0.0036) |
| UNDESIGNATED REVENUES | | | | | | |
| Unrestricted Sales Tax Revenues | - | 27,051,134 | (27,051,134) | (0.1201) | (0.1393) | (0.0192) |
| ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets | - | 560,892 | (560,892) | (0.0021) | (0.0029) | (0.0008) |
| TOTAL | \$ - | \$ 27,612,026 | \$(27,612,026) | \$(0.1222) | \$(0.1422) | \$(0.0200) |
| GRAND TOTAL | \$ 220,591,741 | \$ 84,729,889 | \$ 135,861,852 | \$ 0.7000 | \$ 0.7000 | \$ - |



Fund Summaries

GENERAL FUND

| | FY14 ACTUAL | FY15 ADOPTED | FY15 REVISED | FY16 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-------------------|
| REVENUES | | | | | | |
| AD VALOREM TAXES | 137,600,026 | 133,866,989 | 134,303,989 | 137,394,980 | 3,090,991 | 2.30% |
| OTHER TAXES | 36,939,920 | 37,953,337 | 37,953,337 | 44,368,765 | 6,415,428 | 16.90% |
| INTERGOVERNMENTAL-GRANTS/OTHER | 19,318,389 | 19,811,099 | 20,208,734 | 20,718,788 | 510,054 | 2.52% |
| PERMITS & FEES | 4,389,786 | 4,254,445 | 4,363,199 | 5,115,325 | 752,126 | 17.24% |
| SALES & SERVICES | 11,364,724 | 11,082,961 | 11,061,654 | 10,257,014 | (804,640) | -7.27% |
| INVESTMENT EARNINGS | 234,523 | 145,000 | 145,000 | 145,000 | - | 0.00% |
| MISCELLANEOUS | 476,329 | 111,923 | 255,826 | 374,205 | 118,379 | 46.27% |
| OTHER FINANCIAL SOURCES | 8,023,589 | 2,417,665 | 147,436,388 | 2,217,664 | (145,218,724) | -98.50% |
| TOTAL | 218,347,286 | 209,643,419 | 355,728,127 | 220,591,741 | (135,136,386) | -37.99% |
| EXPENSES | | | | | | |
| PERSONNEL SERVICES | 60,011,197 | 58,608,881 | 59,831,476 | 64,814,326 | 4,982,850 | 8.33% |
| OPERATIONS | 182,919,326 | 149,751,750 | 294,243,858 | 153,568,701 | (140,675,157) | -47.81% |
| CAPITAL OUTLAY | 2,254,531 | 1,282,788 | 1,652,793 | 2,208,714 | 555,921 | 33.64% |
| TOTAL | 245,185,054 | 209,643,419 | 355,728,127 | 220,591,741 | (135,136,386) | -37.99% |

The FY16 General Fund budget totals \$220,591,741, a decrease of \$135,136,386 or 37.99% from the FY15 revised budget or an increase of \$10,948,322 or 5.22% from the FY15 adopted budget.

Revenues

Ad valorem (property) tax revenue is at a rate of \$0.70 per \$100 of assessed valuation, the same as the FY15 rate. The total taxable property value is estimated at \$20,008,671,688, a 3.3% increase from FY15. Ad valorem (property) tax value includes \$1.7 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statutes require that estimated percentage of property tax collections cannot exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on that requirement, a collection rate of 96.97% was applied to tax calculations on motor vehicles and 96.25% on all other property, for a combined collection rate of 96.33%.

At the \$0.70 rate, FY16 property tax revenues, excluding motor vehicles, are estimated at \$123,091,273. This is an increase of 1.07% (\$1,297,207) above the FY15 revised budget. Valuations for motor vehicles however, have increased by 22.38% (\$2,115,784) above the FY15 revised budget. Therefore, the budget for motor vehicle taxes for FY16 is \$11,568,707.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes which are projected to be \$2,050,000. All ad valorem budget estimates are based on actual value, along with current and prior year actual collections, and are only budgeted in the General Fund. Total revenues in this category are budgeted at \$137,394,980, which is an increase of 2.30% (\$3,090,991) above the FY15 revised budget. These revenues account for 62.0% of the total General Fund revenue in the FY16 adopted budget.

Sales tax is a very volatile revenue source based on the current economy of the community and other communities within the state. The County keeps a history of sales tax revenues collected over the past decade for estimation purposes and historical trends. Revenue estimates are projected utilizing the historical collections along with state provided estimates. The County does take a conservative approach with this revenue estimate due to its tie to the local and state economy. Other revenues in this category are estimated using state estimates and historical trends.

Fund Summaries

Total sales tax is budgeted at \$43,581,765 a 16.40% (\$6,141,122) increase above the FY15 revised budget based on activity in the economy. Three factors influence normal growth in sales tax. The first is growth in retail sales and the second is the value of non-profit refunds. The third factor for increases is the expansion of items subject to sales taxes. The expansion items became effective 1/1/14. The County receives notification of refunds as they occur with no ability to budget for their effect in advance. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole, so a change by one will impact all of the others.

Overall, the Other Taxes category, which includes sales tax, equals \$44,368,765, an increase of 16.9% (\$6,415,428) from the FY15 revised budget. This category accounts for 20.1% of the total General Fund budget.

Intergovernmental Revenue represents 9.39% of total revenues and consists primarily of state and federal grants for human services activities, but also includes other state and federal grants, and other governmental revenues not related to grants. The FY16 adopted budget represents a \$510,054 (2.52%) increase at \$20,718,788 from the FY15 revised amount of \$20,208,734. This increase is primarily due to the Medicaid reimbursement rate that increased from 50% to 75%.

Permit and fee revenues are anticipated to increase \$752,126, or 17.24% to \$5,115,325 from the FY15 revised amount at \$4,363,199. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and building inspection fees.

Register of Deeds fees for the recording and dissemination of records fell dramatically during the Great Recession; however the economy has taken an upward turn in the previous four years. Proposed revenues for FY16 are \$2,093,500 or a 16% increase over the FY15 revised budgeted amount at \$1,804,800. Likewise, based on recent trends, Construction Standards building inspection fees are projected to grow to \$2,770,000, an 18.1% increase over the FY15 revised budget of \$2,345,004. This category accounts for 2.3 % of General Fund revenues.

Sales and Services revenues are derived from a wide variety of sources. They represent fees collected by various departments for goods and services rendered by them to the public, other departments of the government, or to other governments. Illustrative items within this category include various recreation program participation fees, deputy reimbursements, jail fees, tax collection fees, emergency medical services fees, and Medicaid reimbursements related to transportation, CAP, and case management reimbursement.

Revenues in this category are projected to decrease \$ 804,640 or 7.27% from the revised FY 15 budget to \$10,257,014 for FY16. The primary decrease in revenue is due to the divesting of the CAP Program to the private sector. Other decreases include: jail fees from \$150,000 in FY15 revised budget to a proposed \$130,000 in FY16 and the divestment of the Non-Emergency Transport Program to the private sector. Last, ambulance fees remained relatively flat from the FY15 revised budget to the FY16 proposed at \$4.6 million.

The primary revenue projection method used for sales and services is past history collections and evaluation of any new programs that the County adds. Fee schedules are tied to these revenues and these schedules are evaluated each year to ensure that the County is competitive and covering the cost of operating these programs.

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is budgeted at \$145,000, which is the same as the FY15 revised budget. This revenue estimate is based on idle funds of the County and the market rate of interest earned. In estimating this revenue, the County evaluates the current market interest rate, projected cash flow, and available idle funds.

Fund Summaries

Miscellaneous revenues are those that are collected for various activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, and the sale of fixed assets. The FY16 adopted budget for miscellaneous revenues totals \$374,205 or 0.17% of the General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and sale of fixed assets as they are received. However, where there are regular miscellaneous revenues they are budgeted based on past history collections.

The FY16 proposed budget for Other Financing Sources of \$2,217,664 represents a \$145,218,724 or 98.5% decrease from the FY15 revised budget of \$147,436,388. The large decrease from the revised budget relates to fund balance appropriations in FY15 of \$10,758,122 and \$134,235,000 budgeted in FY15 for the Limited Obligation Bonds (LOBs) refinancing.

This revenue category includes inter-fund transfers and as well as fund balance appropriations. FY16 funding includes an \$81,041 transfer from the E911 Fund to the General Fund for the GIS Addressing Coordinator within the Planning Department as well as \$136,623 for debt service on 911 equipment. These revenues also include \$2,000,000 in lottery proceeds to be used for the retirement of debt service for public schools. This category comprises 1.01% of all General Fund revenue for FY16. The lottery projections are based on progressively lower collections over the last few years and the built-up funds of prior years have now been depleted.

Expenditures

The FY16 adopted budget includes cost of living adjustments (COLA) at .5% and merits for employees. Health and Life insurance costs increased over \$1.3 million as a result of the per employee and retiree contribution increasing from \$6,800 to \$7,692, a 13.1% increase.

The Local Government Retirement System decreased the local government contribution rate from 7.07% to 6.74% for general employees. The rate for law enforcement decreased from 7.41% to 7.15%

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Technology, Infrastructure and Asset Management, and Non-Departmental. Spending in this service area is expected to increase by \$7,148,673 (24.70%) from the FY15 revised levels. General Government spending comprises 12.00% of the total General Fund budget. Several costs account for most of the increase in the General Government category. The first is the increase of 3.00 FTEs in Information Technology Services and the other increased costs include: Non-departmental salary adjustments for anticipated merit increase at \$634,017, compression study at \$831,400, and a public safety study of \$250,000.

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. Within the General Fund, these programs include County libraries and the Parks Department. Participation continues to increase at the park, particularly with residents choosing to recreate locally. The FY16 adopted budget of \$5,139,303 represents a \$655,883 (14.63%) increase from the revised FY15 budget. This can be attributed to an increase in library hours and staff increases for FY16 to allow the Concord, Kannapolis, and Harrisburg branches to operate on Fridays for the first time since 2010. The budget for Culture and Recreation represents 2.33% of total General Fund spending.

Public Safety funding provides services responsible for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management and

Fund Summaries

Emergency Medical Services. Adopted budgeted expenditures for FY16 total \$36,155,549. This represents a \$2,324,479 (6.87%) increase from the FY15 revised budget. Increases are related to personnel costs. The Sheriff and Jail Department requested an additional 3.00 FTE's and Construction Standards requested an additional 3.48 FTE's. For FY16 adopted budget, Emergency Medical Services (EMS) is implementing a Community Paramedic Program. Also, EMS is implementing a new work schedule that will result in 12 hour shifts from the usual 24 hour shift. As a result of these changes, an additional 10.40 FTE's is requested. The Non-Emergency Transport Program as a part of EMS has been divested to private sector for the FY16 adopted budget. Public Safety spending equates to approximately 16.53% of the General Fund budget for the upcoming fiscal year.

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. General Fund programs within the Economic and Physical Development service area budget include: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease approximately 54.88% (\$4,535,546) to \$3,729,067 from the revised FY15 figure of \$8,264,613. This decrease is due primarily to a set of circumstances, including no new economic development incentives being approved in the past two years and a timing issue of when several incentives begin. These services comprise 1.69% of General Fund expenses for FY16.

Human Services expenditures are those with a purpose of promoting the general health and well-being of the individuals within a community. At \$38,378,615 this budget accounts for 17.40% of the General Fund spending for FY16. This spending level represents a decrease of \$830,274 or 2.12% from the FY15 revised budget. The decrease from the FY15 revised budget relates to the divestment of the CAP program to the private sector. Other areas that contribute to the decrease are Human Services Administration, which decreased from the FY15 revised budget of \$3,081,665 to FY16 adopted amount of \$3,021,203. Economic Services decreased from the FY15 revised budget of \$14,104,656 to FY16 adopted amount of \$12,402,433. Cooperative Extension lost 50% funding for a support staff position that NC State University no longer funds. The County will continue to fund 50% of this position. The Cabarrus Health Alliance had an increase due to the request for a Preparedness Coordinator position that will be a shared position with Rowan County. This position will work three days with Cabarrus County and two days with Rowan County. Another increase relates to school nurses and covering the funding gap in FY15, going to 7 additional work days and merit increases for the school nurses. The Human Services service area includes Veterans Services, Transportation, Other Human Services (which includes the Cabarrus Health Alliance and mental health services), Cooperative Extension Services, Social Services, and Aging Services.

The Environmental Protection service area is the Waste Reduction budget, whose total budget is proposed at \$255,612. This budget is a decrease of \$177,561 or 40.99% from the revised FY15 budget of \$433,173. This area accounts for .12% of the total General Fund budget.

By far the largest service area within the budget is Education/School Debt. This service area funds two public school systems and one community college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is \$98,778,917, a decrease of 42.97% from the FY15 revised budget due to the debt refinancing that occurred in FY15. Education/School Debt represents 44.78% of the FY16 adopted General Fund spending. Current expense funding was increased by \$2,645,722 from the FY15 revised budget. These increases are due to the following: technology funding, salary increases for non-certified staff and the opening of Odell 3-5. RCCC proposed to increase by \$242,602 due to a one-month lease overlap at the Cosmetology Center in Cloverleaf Plaza until the move to Kannapolis facility. Other increases include: increase in operational cost for the Cosmetology facility and an increase in maintenance costs to cover anticipated increased start-up costs.

Fund Summaries

The Contributions area includes expenditures for contributions to other funds. The FY16 adopted budget for Contributions is decreasing by \$6,379,377 (71.72%) from the FY15 revised budget. The decrease from the revised budget relates primarily to the contribution to the capital reserve fund in FY15 of \$5,035,007. The Arena Fund increased by \$180,606 or 43.6% from the FY15 revised budget amount at \$413,383 to the FY16 adopted amount at \$593,989. The contribution to capital projects fund decreased from \$2,760,339 for FY15 revised to FY16 adopted amount at \$1,360,363, which is a 50.7% decrease or \$1,399,976. The contribution to the Pension Trust Fund remained flat from FY15 revised to FY16 adopted at \$535,823. This service area accounts for 1.14 % of FY16 General Fund expenditures.

Traditionally, all fund balance in excess of 15% of General Fund expenditures was transferred to the Capital Reserve Fund after the completion of the annual audit (see *Introduction* section). This policy was waived during the recession to assure appropriate working capital and flexibility during those difficult times. The County Board returned to their policy of transferring “excess” fund balance to the Capital Reserve Fund in FY14. The amount of the fund balance transfer to the Capital Reserve fund is calculated by taking total fund balance per the audit and reducing it for the Board’s working capital policy of keeping 15% of the general fund budget amount for working capital use, and further reductions for management assignments related to various known issues such as litigation, tax appeals, landfill costs and statutorily required assignments (reserved by state statute, inventories, prepaid items) and \$5,000,000 for unknown contingencies that may arise.

The Other Debt Service functional area accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$9,176,073 represents 4.16% of the General Fund budget, a reduction of 86.20% from the FY15 revised budget due to debt refinancing.

Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT GENERAL FUND

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|-------------------|
| CONTRIBUTIONS | | | | | | |
| Contribution to Other Funds | \$ 36,301,685 | \$ 4,813,765 | \$ 8,894,552 | \$ 2,515,175 | \$ (6,379,377) | -71.72% |
| TOTAL | \$ 36,301,685 | \$ 4,813,765 | \$ 8,894,552 | \$ 2,515,175 | \$ (6,379,377) | -71.72% |
| GENERAL GOVERNMENT | | | | | | |
| Board of Commissioners | \$ 850,948 | \$ 902,795 | \$ 968,045 | \$ 1,005,296 | \$ 37,251 | 3.85% |
| County Manager | 724,972 | 558,266 | 640,928 | 771,291 | 130,363 | 20.34% |
| Communications & Outreach | 339,515 | 334,476 | 347,660 | 553,461 | 205,801 | 59.20% |
| Human Resources | 600,406 | 517,855 | 583,148 | 642,608 | 59,460 | 10.20% |
| Tax Administration | | | | | | |
| Assessor & Land Records | 1,956,795 | 1,945,049 | 2,525,488 | 2,309,699 | (215,789) | -8.54% |
| Tax Collections | 1,010,611 | 1,010,186 | 1,010,498 | 969,727 | (40,771) | -4.03% |
| Board of Elections | 660,055 | 701,086 | 695,929 | 1,290,551 | 594,622 | 85.44% |
| Register of Deeds | 549,610 | 539,678 | 539,678 | 529,699 | (9,979) | -1.85% |
| Finance | 960,832 | 964,432 | 950,196 | 1,073,147 | 122,951 | 12.94% |
| Information Technology Services | 4,305,461 | 3,909,691 | 3,920,466 | 5,073,493 | 1,153,027 | 29.41% |
| Non-departmental | 7,182,363 | 1,745,584 | 1,230,468 | 4,451,139 | 3,220,671 | 261.74% |
| Infrastructure and Asset Management | | | | | | |
| Administration | 1,589,323 | 1,746,212 | 1,766,274 | 1,800,305 | 34,031 | 1.93% |
| Grounds Maintenance | 1,070,079 | 1,265,061 | 1,270,846 | 1,386,042 | 115,196 | 9.06% |
| Sign Maintenance | 166,809 | 166,775 | 172,710 | 181,803 | 9,093 | 5.26% |
| Building Maintenance | 2,193,358 | 2,407,693 | 2,490,721 | 2,477,910 | (12,811) | -0.51% |
| Facility Services | 1,266,115 | 1,256,123 | 1,278,403 | 1,346,650 | 68,247 | 5.34% |
| Fleet Maintenance | 651,554 | 394,438 | 450,438 | 600,609 | 150,171 | 33.34% |
| TOTAL | \$ 26,078,806 | \$ 20,365,400 | \$ 20,841,896 | \$ 26,463,430 | \$ 5,621,534 | 26.97% |
| PUBLIC SAFETY | | | | | | |
| Sheriff | | | | | | |
| Administration & Operations | \$ 12,143,342 | \$ 12,001,990 | \$ 12,114,786 | \$ 12,782,256 | 667,470 | 5.51% |
| Jail | 10,146,248 | 10,229,180 | 10,429,122 | 10,629,877 | 200,755 | 1.92% |
| Animal Control | 851,681 | 879,313 | 889,149 | 888,503 | (646) | -0.07% |
| Courts Maintenance | 445,711 | 472,988 | 520,988 | 396,516 | (124,472) | -23.89% |
| Construction Standards | 1,283,820 | 1,373,151 | 1,422,155 | 1,728,697 | 306,542 | 21.55% |
| Emergency Management | 992,111 | 819,304 | 857,496 | 872,793 | 15,297 | 1.78% |
| Emergency Medical Services | 7,011,763 | 6,456,916 | 6,533,741 | 7,557,253 | 1,023,512 | 15.67% |
| Other Public Safety | 1,193,408 | 1,087,667 | 1,069,633 | 1,299,654 | 230,021 | 21.50% |
| TOTAL | \$ 34,068,084 | \$ 33,320,509 | \$ 33,837,070 | \$ 36,155,549 | \$ 2,318,479 | 6.85% |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | |
| Planning & Development | | | | | | |
| Planning | \$ 470,267 | \$ 490,203 | \$ 490,203 | \$ 524,606 | \$ 34,403 | 7.02% |
| Community Development | 537,102 | 372,502 | 552,049 | 576,560 | 24,511 | 4.44% |
| Soil & Water Conservation | 232,886 | 220,979 | 220,979 | 240,909 | 19,930 | 9.02% |
| Zoning Administration | 190,300 | 192,596 | 192,878 | 204,188 | 11,310 | 5.86% |
| Educational Farm | 143,663 | - | - | - | \$ - | 0.00% |
| Economic Development Incentives | 624,339 | 2,777,000 | 5,032,000 | 230,000 | (4,802,000) | -95.43% |
| Other Economic and Physical Development | 1,797,804 | 1,509,504 | 1,776,504 | 1,952,804 | 176,300 | 9.92% |
| TOTAL | \$ 3,996,361 | \$ 5,562,784 | \$ 8,264,613 | \$ 3,729,067 | \$ (4,535,546) | -54.88% |

Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT GENERAL FUND

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|-------------------|
| ENVIRONMENTAL PROTECTION | | | | | | |
| Waste Reduction | \$ 214,943 | \$ 263,055 | \$ 433,173 | \$ 255,612 | \$ (177,561) | -40.99% |
| TOTAL | \$ 214,943 | \$ 263,055 | \$ 433,173 | \$ 255,612 | \$ (177,561) | -40.99% |
| HUMAN SERVICES | | | | | | |
| Veterans Services | \$ 242,859 | \$ 228,593 | \$ 230,268 | \$ 239,052 | \$ 8,784 | 3.81% |
| Cooperative Extension | 387,172 | 400,447 | 401,020 | 416,368 | 15,348 | 3.83% |
| Human Services | | | | | | |
| Administration | 2,540,286 | 2,876,419 | 3,081,666 | 3,021,203 | (60,463) | -1.96% |
| Transportation | 2,445,345 | 2,241,373 | 2,241,373 | 2,330,739 | 89,366 | 3.99% |
| Child Welfare | 6,922,471 | 7,097,382 | 7,131,313 | 7,259,846 | 128,533 | 1.80% |
| Child Support Enforcement | 1,356,972 | 1,349,749 | 1,349,749 | 1,516,398 | 166,649 | 12.35% |
| Economic Services | 12,149,238 | 13,972,656 | 14,104,656 | 12,402,433 | (1,702,223) | -12.07% |
| Community Alternatives Program | 1,384,566 | 1,148,775 | 1,146,195 | - | (1,146,195) | -100.00% |
| Adult & Family Services | 2,115,628 | 2,086,206 | 2,048,740 | 3,274,519 | 1,225,779 | 59.83% |
| Nutrition | 447,554 | 453,195 | 453,481 | 456,788 | 3,307 | 0.73% |
| Senior Services | 596,714 | 624,893 | 626,445 | 769,330 | 142,885 | 22.81% |
| Other Human Services | 6,572,617 | 6,273,048 | 6,393,983 | 6,691,939 | 297,956 | 4.66% |
| TOTAL | \$ 37,161,422 | \$ 38,752,736 | \$ 39,208,889 | \$ 38,378,615 | \$ (830,274) | -2.12% |
| EDUCATION | | | | | | |
| Operating | | | | | | |
| Cabarrus County Schools | \$ 49,233,175 | \$ 51,122,057 | \$ 51,906,337 | \$ 53,944,351 | \$ 2,038,014 | 3.93% |
| Kannapolis City Schools | 6,508,266 | 6,732,392 | 6,835,656 | 7,200,762 | 365,106 | 5.34% |
| Rowan Cabarrus Community College | 1,932,829 | 2,007,829 | 2,020,153 | 2,262,755 | 242,602 | 12.01% |
| Capital | | | | | | |
| Cabarrus County Schools | 1,865,026 | 1,087,200 | 2,095,749 | 2,215,156 | 119,407 | 5.70% |
| Kannapolis City Schools | 490,181 | 116,800 | 116,800 | 483,800 | 367,000 | 314.21% |
| Rowan Cabarrus Community College | 243,130 | 100,000 | 1,134,695 | 100,000 | (1,034,695) | -91.19% |
| Other Schools | | | | | | |
| Cabarrus County Schools | 105,930 | 105,930 | 105,930 | 105,930 | - | 0.00% |
| Debt | | | | | | |
| Cabarrus County and Kannapolis City Schools | 32,058,211 | 31,272,053 | 108,769,162 | 32,242,713 | (76,526,449) | -70.36% |
| Rowan Cabarrus Community College | 230,569 | 229,909 | 229,909 | 223,450 | (6,459) | -2.81% |
| TOTAL | \$ 92,667,317 | \$ 92,774,170 | \$ 173,214,391 | \$ 98,778,917 | \$ (74,435,474) | -42.97% |
| CULTURE & RECREATION | | | | | | |
| Active Living & Parks | | | | | | |
| Parks | \$ 1,357,568 | \$ 1,282,219 | \$ 1,374,791 | \$ 1,447,541 | \$ 72,750 | 5.29% |
| Senior Centers | 578,956 | 564,155 | 567,669 | 607,003 | 39,334 | 6.93% |
| Library System | 2,698,308 | 2,110,404 | 2,548,971 | 3,058,759 | 509,788 | 20.00% |
| Other Cultural and Recreation | 26,000 | 26,000 | 26,000 | 26,000 | - | 0.00% |
| TOTAL | \$ 4,660,832 | \$ 3,982,778 | \$ 4,517,431 | \$ 5,139,303 | \$ 621,872 | 13.77% |
| DEBT SERVICE | | | | | | |
| Debt Services | \$ 10,035,604 | \$ 9,808,222 | \$ 66,516,113 | \$ 9,176,073 | \$ (57,340,040) | -86.20% |
| TOTAL | \$ 10,035,604 | \$ 9,808,222 | \$ 66,516,113 | \$ 9,176,073 | \$ (57,340,040) | -86.20% |
| ALL FUNCTIONS AND DEPARTMENTS | | | | | | |
| GRAND TOTAL | \$ 245,185,054 | \$ 209,643,419 | \$ 355,728,127 | \$ 220,591,741 | \$ (135,136,386) | -37.99% |

Fund Summaries

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

LANDFILL FUND

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|-------------------------|---------------------|--------------------|---------------------|--------------------|--------------------|-------------------|
| REVENUES | | | | | | |
| INTERGOVERNMENTAL | 36,852 | 35,000 | 35,000 | 36,000 | 1,000 | 2.86% |
| PERMITS & FEES | 25,237 | 90,000 | 90,000 | 80,000 | (10,000) | -11.11% |
| SALES & SERVICES | 930,315 | 794,400 | 794,400 | 834,000 | 39,600 | 4.98% |
| INVESTMENT EARNINGS | 11,298 | - | - | - | - | - |
| MISCELLANEOUS | 120 | - | - | - | - | - |
| OTHER FINANCING SOURCES | - | - | 137,910 | - | (137,910) | -100.00% |
| TOTAL | \$ 1,003,822 | \$ 919,400 | \$ 1,057,310 | \$ 950,000 | \$(107,310) | -10.15% |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | 259,890 | 189,892 | 271,894 | 82,002 | 43.18% |
| OPERATIONS | 629,646 | 659,510 | 761,391 | 673,106 | (88,285) | -11.60% |
| CAPITAL OUTLAY | - | - | 106,027 | 5,000 | (101,027) | -95.28% |
| TOTAL | \$ 629,646 | \$ 919,400 | \$ 1,057,310 | \$ 950,000 | \$(107,310) | -10.15% |

The Landfill Fund budget totals \$950,000 which represents an increase of \$30,600 or 3.33% from the FY15 adopted budget or a decrease of \$107,310 or 10.15% from the FY15 revised budget. For FY16, tipping fees are budgeted at \$592,000, which is a part of Sales and Services. Tire disposal fees are set to increase slightly over the FY 15 levels from \$200,000 to \$210,000. Expenses for engineers are projected to decrease from the FY 15 revised amount at \$80,510 to an adopted amount in FY 16 at \$55,000. The Board approved expansion of the area for disposal in the landfill in FY 13 which will extend the life of the landfill to June, 2017.

Fund Summaries

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

ARENA & EVENTS CENTER FUND

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|-------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|
| REVENUES | | | | | | |
| SALES & SERVICES | 691,889 | 616,500 | 616,500 | 597,350 | (19,150) | -3.11% |
| INVESTMENT EARNINGS | 4,402 | 1,000 | 1,000 | 255 | (745) | -74.50% |
| MISCELLANEOUS | 10,128 | 10,500 | 10,500 | 9,000 | (1,500) | -14.29% |
| OTHER FINANCING SOURCES | 763,785 | 609,109 | 838,996 | 833,659 | (5,337) | -0.64% |
| TOTAL | \$ 1,470,204 | \$ 1,237,109 | \$ 1,466,996 | \$ 1,440,264 | \$ (26,732) | -1.82% |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | 106,073 | 118,467 | 119,012 | 121,146 | 2,134 | 1.79% |
| OPERATIONS | 1,217,206 | 1,118,642 | 1,347,984 | 1,319,118 | (28,866) | -2.14% |
| TOTAL | \$ 1,323,279 | \$ 1,237,109 | \$ 1,466,996 | \$ 1,440,264 | \$ (26,732) | -1.82% |

This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events. The FY16 budget for this fund increased by \$203,155 or 16.42% from the FY15 adopted budget or a decrease \$26,732 or 1.82% from the FY 15 revised budget.

In May 2005, the County signed a contract with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair). An on-site general manager was hired and in FY09, all costs related to the Arena and Events Center were consolidated into one cost center. Within the cost center, expenditures are broken down between the contribution to SMG for running the facility (net cost after applying all collected revenues against incurred expenditures), incentive payments on the contract, and building and grounds maintenance. The Board approved another 5 year contract to be effective 7/1/2015 with SMG with an option of 5 additional years.

County Fair expenditures are projected to remain relatively flat with a \$4,232 (0.70%) increase from the FY15 revised budget to \$606,605 for FY16. The FY 16 budget for Arena expenditures decreased by \$30,964 (3.6%) to \$823,659 from FY15 revised budget. Other visitor-related events includes \$10,000 for the contribution to JHE Production used to promote and retain the Nextel All Star Challenge Race at the Charlotte Motor Speedway.

The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides, and sponsor sales. In addition it receives a contribution of \$239,670 from the Cabarrus County Tourism Authority, and a contribution of \$593,989 from the General Fund (an increase of \$ 236,159 from FY15).

Fund Summaries

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

911 EMERGENCY TELEPHONE SYSTEM FUND

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|-------------------------|-------------------|--------------------|---------------------|--------------------|--------------------|-------------------|
| REVENUES | | | | | | |
| INTERGOVERNMENTAL | 754,224 | 697,867 | 1,341,747 | 640,569 | (701,178) | -52.26% |
| INVESTMENT EARNINGS | 1,788 | 1,500 | 1,500 | 1,500 | - | 0.00% |
| OTHER FINANCING SOURCES | - | - | - | 49,286 | 49,286 | - |
| TOTAL | \$ 756,012 | \$ 699,367 | \$ 1,343,247 | \$ 691,355 | \$(651,892) | -48.53% |
| EXPENDITURES | | | | | | |
| OPERATIONS | 700,375 | 699,367 | 763,247 | 691,355 | (71,892) | -9.42% |
| CAPITAL OUTLAY | - | - | 580,000 | - | (580,000) | -100.00% |
| TOTAL | \$ 700,375 | \$ 699,367 | \$ 1,343,247 | \$ 691,355 | \$(651,892) | -48.53% |

The 911 Emergency Telephone Fund accounts for the special revenue funds regarding 911 taxes/fees. The primary source of revenue is the 911 surcharge on telephones—both wireless and land lines. Funds are collected by and remitted to the County from the State 911 Board.

Expenses in this fund are for authorized 911 uses and include 911 related equipment, computer hardware, software, database provisioning, etc. The revenue and expenditure decrease relates primarily to a contribution from Union County for the purchase of radio equipment and technology for the 911 telephone system so that Union County has an alternate 911 call center in FY15. Revenues decreased slightly from the State estimates and expenditures remained the same, therefore fund balance of \$49,286 was appropriated.

Fund Summaries

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

SELF-INSURED FUND

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|-------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| REVENUES | | | | | | |
| SALES & SERVICES | 9,125,273 | 7,851,654 | 7,851,654 | 9,528,793 | 1,677,139 | 21.36% |
| INVESTMENT EARNINGS | 13,515 | 4,000 | 4,000 | 4,000 | - | 0.00% |
| MISCELLANEOUS | 94,611 | 100,000 | 100,000 | 100,000 | - | 0.00% |
| OTHER FINANCING SOURCES | - | - | 150,000 | - | (150,000) | -100.00% |
| TOTAL | \$9,233,399 | \$7,955,654 | \$8,105,654 | \$9,632,793 | \$ 1,527,139 | 18.84% |
| EXPENDITURES | | | | | | |
| OPERATIONS | 7,573,843 | 7,955,654 | 8,105,654 | 9,632,793 | 1,527,139 | 18.84% |
| TOTAL | \$7,573,843 | \$7,955,654 | \$8,105,654 | \$9,632,793 | \$ 1,527,139 | 18.84% |

Expenses in the Self-Insured Fund are associated with the operation of the Employee Health Center, payment of claims, and insurance settlements. The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County, which has purchased reinsurance for claims over \$100,000 per member per year. Spending on the self-funded employee health care program declined in FY13 and FY14, but is projected to increase in FY16 to \$9.2 million from the revised budget of \$8.1 million in FY15.

Beginning in FY14, the Open Access Plan included a deductible and coinsurance for specialty visits, ER and Urgent Care as well as a deductible for preferred name drugs. The Consumer Driven Plan included a \$750 contribution per full time employee to the Health Savings Account (HSA) in FY 15 which has remained the same for FY 16. The contribution per full time employee to the HRA account for the Open Access Plan is \$225 in FY16. FY15 is the first year that four measures related to employee health affect the cost for the employees. If at least three of the measures are not within the required range or are not 10% improved from the previous year, then the employee must pay \$50 per month for health insurance. If an employee is a tobacco user, they must pay \$50 per month as well. Both plans encourage consumerism when making health care decisions and help employees save for future health care costs.

On July 1, 2014 the County closed its Employee Health Center (EHC) which opened in August 2006 and has proven to be a major factor in managing health care costs and an asset to employee retention and recruitment. The EHC offered basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that were enrolled in the County's health care plan. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physical visits previously performed by the EHC were contracted to other providers. As of January 2015, the temporary employee health clinic was reinstated as one of the first priorities of the new board.

For FY16, the County is moving to a self-insured, employee-paid dental coverage plan in order to keep costs down. The employee premiums will remain stable in the plan and the self-funded health insurance will provide financial support for cash flow purposes until the plan is established. It is projected that the fund will be self-supporting within two years of implementation.

The primary source of revenue for this fund is insurance premiums paid by the County on behalf of eligible full time employees and retirees, dental premiums paid by employees who select the coverage, and via payroll deduction from employees who participate in the plan. The County offered the EHC service to the employees of the Water and Sewer Authority of Cabarrus County on a contractual basis in FY14. That contract ended in FY15 with the closure of the clinic.



Position Summary

TOTAL AUTHORIZED POSITIONS

| | FY 2014 ACTUAL | | FY 2015 ADOPTED | | FY 2015 REVISED | | FY 2016 ADOPTED | | REVISED CHANGE | |
|--|-------------------|-----------------|--------------------|-----------------|--------------------|-------------------|--------------------|-------------------|-------------------|----------------|
| | POSITIONS | FTE'S | POSITIONS | FTE'S | POSITIONS | FTE'S | POSITIONS | FTE'S | POSITIONS | FTE'S |
| GENERAL GOVERNMENT | | | | | | | | | | |
| Board of Commissioners | 7 | 3.0000 | 7 | 3.0000 | 7 | 3.0000 | 7 | 3.0000 | - | - |
| County Manager | 5 | 5.0000 | 4 | 4.0000 | 5 | 5.0000 | 5 | 5.0000 | - | - |
| Communications & Outreach | 3 | 3.0000 | 3 | 3.0000 | 4 | 3.7000 | 4 | 4.0000 | - | 0.3000 |
| Human Resources | 5 | 5.0000 | 4 | 4.0000 | 5 | 5.0000 | 5 | 5.0000 | - | - |
| Tax Administration | | | | | | | | | - | - |
| Assessor & Land Records | 26 | 26.0000 | 26 | 26.0000 | 30 | 30.0000 | 30 | 30.0000 | - | - |
| Tax Collections | 10 | 10.0000 | 10 | 10.0000 | 10 | 10.0000 | 10 | 10.0000 | - | - |
| Board of Elections | 13 | 7.7551 | 13 | 7.7551 | 13 | 7.7551 | 13 | 7.7551 | - | - |
| Register of Deeds | 8 | 8.0000 | 8 | 8.0000 | 8 | 8.0000 | 8 | 8.0000 | - | - |
| Finance | 11 | 10.8000 | 11 | 10.8000 | 12 | 11.8000 | 12 | 11.8000 | - | - |
| Information Technology Services | 23 | 23.0000 | 23 | 23.0000 | 23 | 23.0000 | 26 | 26.0000 | 3 | 3.0000 |
| General Services | | | | | | | | | - | - |
| Administration | 7 | 7.0000 | 7 | 7.0000 | 7 | 7.0000 | 7 | 7.0000 | - | - |
| Grounds Maintenance | 9 | 9.0000 | 9 | 9.0000 | 9 | 9.0000 | 9 | 9.0000 | - | - |
| Sign Maintenance | 2 | 2.0000 | 2 | 2.0000 | 2 | 2.0000 | 2 | 2.0000 | - | - |
| Building Maintenance | 10 | 10.0000 | 10 | 10.0000 | 10 | 10.0000 | 10 | 10.0000 | - | - |
| Facility Services | 26 | 26.0000 | 26 | 26.0000 | 27 | 27.0000 | 27 | 27.0000 | - | - |
| Fleet Maintenance | 6 | 6.0000 | 6 | 6.0000 | 6 | 6.0000 | 6 | 6.0000 | - | - |
| TOTAL | 171 | 161.5551 | 169 | 159.5551 | 178 | 168.2551 | 181 | 171.5551 | 3 | 3.3000 |
| PUBLIC SAFETY | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Administration & Operations | 166 | 165.7500 | 166 | 165.7500 | 166 | 165.7500 | 168 | 167.7500 | 2 | 2.0000 |
| Jail | 165 | 161.6184 | 165 | 161.6184 | 165 | 161.6184 | 166 | 162.6184 | 1 | 1.0000 |
| Animal Control | 10 | 10.0000 | 10 | 10.0000 | 10 | 10.0000 | 10 | 10.0000 | - | - |
| Courts Maintenance | 2 | 0.7800 | 2 | 0.7800 | 2 | 0.7800 | 2 | 0.7800 | - | - |
| Construction Standards | 16 | 16.0000 | 18 | 18.0000 | 20 | 20.0000 | 24 | 23.4800 | 4 | 3.4800 |
| Emergency Management | 6 | 6.0000 | 6 | 6.0000 | 6 | 6.0000 | 6 | 6.0000 | - | - |
| Emergency Medical Services | 113 | 84.6900 | 117 | 85.6900 | 116 | 88.6900 | 124 | 99.0900 | 8 | 10.4000 |
| TOTAL | 478 | 444.8384 | 484 | 447.8384 | 485 | 452.8384 | 500 | 469.7184 | 15 | 16.8800 |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | | | | | |
| Planning & Development | | | | | | | | | | |
| Planning | 6 | 6.0000 | 6 | 6.0000 | 6 | 6.0000 | 6 | 6.0000 | - | - |
| Community Development | 3 | 3.0000 | 3 | 3.0000 | 3 | 3.0000 | 3 | 3.0000 | - | - |
| Soil & Water Conservation | 3 | 3.0000 | 3 | 3.0000 | 3 | 3.0000 | 3 | 3.0000 | - | - |
| Zoning Administration | 3 | 3.0000 | 3 | 3.0000 | 3 | 3.0000 | 3 | 3.0000 | - | - |
| Educational Farm | 1 | 1.0000 | - | - | - | - | - | - | - | - |
| TOTAL | 16 | 16.0000 | 15 | 15.0000 | 15 | 15.0000 | 15 | 15.0000 | - | - |
| ENVIRONMENTAL PROTECTION | | | | | | | | | | |
| Landfill | 3 | 3.0000 | 3 | 3.0000 | 5 | 5.0000 | 5 | 5.0000 | - | - |
| Waste Reduction | 2 | 2.0000 | 2 | 2.0000 | 2 | 2.0000 | 2 | 2.0000 | - | - |
| TOTAL | 5 | 5.0000 | 5 | 5.0000 | 7 | 7.0000 | 7 | 7.0000 | - | - |
| HUMAN SERVICES | | | | | | | | | | |
| Veterans Services | 4 | 4.0000 | 4 | 4.0000 | 4 | 4.0000 | 4 | 4.0000 | - | - |
| Human Services | | | | | | | | | - | - |
| Administration | 9 | 9.0000 | 9 | 9.0000 | 9 | 9.0000 | 9 | 9.0000 | - | - |
| Transportation | 34 | 33.5000 | 34 | 33.5000 | 34 | 33.5000 | 34 | 33.5000 | - | - |
| Child Welfare | 73 | 73.0000 | 73 | 73.0000 | 73 | 73.0000 | 73 | 73.0000 | - | - |
| Child Support Enforcement | 19 | 19.0000 | 19 | 19.0000 | 19 | 19.0000 | 19 | 19.0000 | - | - |
| Economic Services | 116 | 116.0000 | 116 | 116.0000 | 120 | 120.0000 | 131 | 131.0000 | 11 | 11.0000 |
| Community Alternatives Program | 7 | 7.0000 | 6 | 6.0000 | 6 | 6.0000 | - | - | (6) | (6.0000) |
| Adult & Family Services | 29 | 27.9803 | 30 | 28.9803 | 29 | 27.9800 | 30 | 28.9800 | 1 | 1.0000 |
| Nutrition | 8 | 4.3500 | 8 | 4.3500 | 8 | 4.3500 | 8 | 4.3500 | - | - |
| Senior Services | 5 | 5.0000 | 5 | 5.0000 | 5 | 5.0000 | 4 | 4.0000 | (1) | (1.0000) |
| TOTAL | 304 | 298.8303 | 304 | 298.8303 | 307 | 301.8300 | 312 | 306.8300 | 5 | 5.0000 |
| CULTURE & RECREATION | | | | | | | | | | |
| Active Living & Parks | | | | | | | | | | |
| Parks | 50 | 18.3950 | 46 | 17.8280 | 50 | 18.3953 | 50 | 18.5465 | - | 0.1512 |
| Senior Centers | 8 | 5.9500 | 8 | 5.9500 | 8 | 5.9500 | 8 | 5.9500 | - | - |
| Library System | 44 | 35.9000 | 39 | 31.2250 | 54 | 42.1000 | 59 | 48.0500 | 5 | 5.9500 |
| Fair | 2 | 1.6700 | 2 | 1.6700 | 2 | 1.6700 | 2 | 1.6700 | - | - |
| TOTAL | 104 | 61.9150 | 95 | 56.6730 | 114 | 68.1153 | 119 | 74.2165 | 5 | 6.1012 |
| ALL FUNCTIONS AND DEPARTMENTS | | | | | | | | | | |
| GRAND TOTAL | 1,078 | 988.1388 | 1,072 | 982.8968 | 1,106 | 1,013.0388 | 1,134 | 1,044.3200 | 28 | 31.2812 |

Position Summary

NEW POSITIONS

| Department | Position Requested | Grade | Adopted Positions | Adopted FTE's | |
|--|-----------------------------------|-------|-------------------|---------------|---|
| Information Technology Services | Systems Administrator | 76 | 2 | 2 | |
| | Technical Specialist | 71 | 1 | 1 | |
| Subtotal | | | 3 | 3 | |
| Sheriff | Digital Evidence Technician | 69 | 1 | 1 | |
| | Detective | 69 | 1 | 1 | |
| Subtotal | | | 3 | 3 | |
| Jail | Jail Lieutenant | 71 | 1 | 1 | |
| | Subtotal | | | 3 | 3 |
| | Subtotal | | | 3 | 3 |
| Construction Standards | Codes Enforcement Officer | 67 | 2 | 2 | |
| | Code Enforcement Officer | 67 | 1 | 0.48 | |
| | Plan Reviewer/Code Facilitator | 72 | 1 | 1 | |
| Subtotal | | | 4 | 3.48 | |
| Emergency Medical Services | Crew Chiefs | 68 | 8 | 8 | |
| | Paramedics | 68 | 6 | 6 | |
| | Specialty Services Supervisor | 71 | 1 | 1 | |
| Subtotal | | | 15 | 15 | |
| Dept. of Human Services Economic Services | Income Maintenance Caseworker II | 64 | 2 | 2 | |
| | Income Maintenance Caseworker III | 66 | 2 | 2 | |
| | Income Maintenance Supervisor III | 70 | 1 | 1 | |
| Subtotal | | | 5 | 5 | |
| Library | Senior Library Assistant | 65 | 1 | 1 | |
| | Library Assistant | 62 | 3 | 3 | |
| | Senior Library Assistant | 65 | 1 | 0.5 | |
| Subtotal | | | 5 | 4.5 | |
| Grand Total Requested | | | 35 | 33.98 | |

Position Summary

OTHER POSITION CHANGES

| Department | Change Requested | Proposed FTE |
|--|---|--------------|
| <u>Reclassifications</u> | | |
| Library | (1) Librarian to a Branch Manager Grade 69 to Grade 73 | n/a |
| <u>Change in Hours</u> | | |
| Communications | Increase Communications Specialist from .70 FTE to full time | 0.3000 |
| Parks | Increase Recreation Facility Operator hours by 315 hours (0.151 FTE) | 0.1510 |
| Library | Mail Clerk/Courier increased 10 hours per week increase FTE from .50 to .75 | 0.25 |
| | 2 Library Assistants increased from .40 FTE (832 hours annually) to full time | 1.20 |
| Total Position Change | | 1.90 |
| <u>Lateral Transfers</u> | | |
| Emergency Medical Services | | |
| DHS -Economic Services | Transfer all Positions (6) in Cost Center 5650 Community Alternative Program (CAP) to Cost Center 5645 Economic Services due to the elimination of the CAP program. | 0.00 |
| DHS- Adult and Family Services | Transfer (1) position in Cost Center 5760 Aging Programs to Cost Center 5660 Adult and Family Services due to no longer being host agency for TITLE V | 0.00 |
| <u>Deletion</u> | | |
| Emergency Medical Services | (3) PT Emt/Non Emergency Positions | -0.60 |
| | (4) Non Emergency Positions to Regular EMS Positions | -4.00 |
| Total Deletions | | -4.60 |
| Grand Total FTE's Reclassified, Deleted and Changed | | -2.70 |



Five-Year Financial Plan

The Five-Year Financial Plan is a forecast of revenues and expenditures that begins with the adopted annual budget for the upcoming fiscal year (FY16) and continues for four additional years (through FY20). Using a five-year planning window helps ensure that staff meets commitments, obligations and anticipated needs in a strategic, fiscally sound manner. The plan encompasses both operating and capital budgets for the General Fund.

The budget forecast within the plan assumes the Board of Commissioners will maintain current levels of service and will remain as such unless the Board takes action to indicate otherwise. Staff also factored economic trends and conditions into assumptions used in developing expenditure and revenue projections. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

FUND BALANCE

Policy

Fund balance is generally defined as the difference between a fund's assets and liabilities. Adequate fund balance is necessary for numerous reasons, such as the availability of funds in an emergency or unexpected event, to maintain or enhance the County's financial position and bond rating, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings. Not all fund balance is available for appropriation. State statutes define the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8 of the North Carolina General Statutes. Fund balance may be reserved for specific uses, such as special revenue funds, where fund balance may only be used for a designated purpose.

The Board of Commissioners approved a fund balance policy on June 14, 2005 that maintains a minimum 15% assigned Fund Balance for working capital needs. This financial plan adheres to that policy. The policy also calls for excess fund balance above 15% to be transferred to the Capital Reserve Fund for pay-as-you-go projects to reduce the reliance on debt financing.

Beginning in FY2009, the Board waived the transfer of excess fund balance to the Capital Reserve Fund to better position the County to weather the fiscal storm brought about by the Great Recession. On March 15, 2010 the Board amended its fund balance policy so that "fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy." Fortunately, the Board never had to use fund balance for this reason. The County Board returned to their policy of transferring "excess" fund balance to the Capital Reserve Fund in FY 14. The amount of the fund balance transfer to the Capital Reserve fund is calculated by taking total fund balance per the audit and reducing it for the Board's working capital policy of keeping 15% of the general fund budget amount for working capital use, and further reductions for management assignments related to various known issues such as litigation, tax appeals, landfill costs and statutorily required assignments (reserved by state statute, inventories, prepaid items) and \$ 5,000,000 for unknown or emergent contingencies that may arise.

Calculation

Five Year Financial Plans from previous years indicated the Estimated Unassigned Fund Balance for each of the five years, along with the percentage of General Fund expenditures they each represent. This method of presentation shows the extent to which the minimum requirement of the fund balance policy (15%) was exceeded.

Funds that have been restricted by Board action will be presented as "committed" and funds restricted by management policy actions will be presented as "assigned."

Estimated General Fund fund-balance on June 30, 2016 is expected to be 3% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is

Five-Year Financial Plan

equal to appropriations for the fiscal year. The following chart shows estimated FY 2016 fund balance information for all annual funds.

| Fund | Estimated Fund Balance 6/30/2015 | Revenue | Transfers In | Transfers Out | Expenditures | Projected Fund Balance 6/30/2016 | Changes in Fund Balance |
|--------------------------------|----------------------------------|-------------|--------------|---------------|--------------|----------------------------------|-------------------------|
| General | 76,028,386 | 218,374,077 | 2,217,664 | 2,515,175 | 218,076,566 | 76,028,386 | - |
| Landfill | 3,743,972 | 934,000 | | - | 934,000 | 3,743,972 | - |
| Arena & Events Center | 814,705 | 846,275 | 593,989 | - | 1,440,264 | 814,705 | - |
| 911 Emergency Telephone System | 700,478 | 691,355 | - | 217,665 | 473,690 | 700,478 | - |
| Health Insurance | 1,773,314 | 9,632,793 | - | - | 9,632,793 | 1,773,314 | - |

FY 2016 inter-fund transfers are proposed as follows:

| | |
|---|-----------|
| From Public School Building Fund for debt service payments For school projects | 2,000,000 |
| From 911 Fund to General Fund for debt service payment of 911 equipment | 136,623 |
| From 911 Fund to General Fund for 911 Address Coordinator salary and benefits. | 81,041 |
| From General Fund to Arena & Events Center Fund for the operation of the Cabarrus Arena and Events Center | 593,989 |
| From General Fund to Pension Trust Fund for the Separation Allowance Pension for Law Enforcement Officers | 535,823 |
| From General Fund to the Capital Projects Fund for School maintenance and repairs | 1,385,363 |

FY 16 Estimated General Fund Balance Uses and Assignments

| Category | Amount | Explanation |
|---------------|---------------------|---|
| Non Spendable | 231,522 | Estimate of inventories and prepaid expenses |
| Restricted | 14,863,874 | Estimate for Stabilization by State Statute |
| Assigned | 5,155,000 | Amount reserved for future anticipated expenditures |
| Unassigned | 33,088,761 | 15% board fund balance policy |
| Unassigned | 22,689,228 | Estimate of funds available for appropriation |
| TOTAL | \$76,028,385 | |

Five-Year Financial Plan

The Five Year Financial Plan indicates the “Estimated *Unassigned Fund Balance*” for each of the five years and associated percentage of General Fund expenditures this represents.

The Estimated Unassigned Fund Balance represents the 15% Board policy and the amount of fund balance available for appropriation. This amount does not include non-spendable, restricted, committed or assigned expenditures.

| Assignment | FY14 | Est FY15 | Change |
|---|--------------|--------------|---------------|
| General Government | 9,581,987 | 5,155,000 | (4,426,987) |
| Education | 1,039,015 | | (1,039,015) |
| Working Capital 15% | 31,446,513 | 33,088,761 | 1,642,248 |
| Total assignments and BOC policy | \$42,067,515 | \$38,243,761 | (\$3,823,754) |
| Fund Balance available for appropriation | 9,057,268 | 22,689,228 | 13,631,960 |
| Reserved by State Statute/Inventories/Prepaid items | 11,783,178 | 14,863,874 | 3,080,696 |
| Re-appropriations for Uncompleted Projects | - | - | - |
| Totals | \$62,907,961 | \$75,796,863 | \$12,888,902 |
| | | | |
| | | | |

While the entire Estimated Unassigned Fund Balance is available for appropriation, caution must be exercised in spending it. If **all** the unassigned fund balance were used, then no funds would be available for emergencies other than those “assigned”. Using assigned fund balance for a purpose other than that originally intended could jeopardize the County’s AA+ general obligation bond rating and cause cash flow interruptions.

REVENUES

Property Taxes

Property taxes provide 62% of the revenue of the General Fund. Staff is basing projections on an ad valorem tax rate of \$0.70 per \$100 of the FY16 assessed value. The County’s total taxable property value is estimated at \$20,008,671,688. Total revenues in this category are projected at \$137,394,980, which represents a 2.30% increase from the FY15 budget.

For real property, the budget staff used 1.5% growth for FY16 through FY20. In addition, they used a growth factor of 6% to estimate the effect of revaluation in FY17. Personal property valuations are projected to grow 1% each year. Public service property is estimated to grow 3% each year and motor vehicles is estimated to experience a 4% annual growth rate. To calculate the DMV collection rate and all other collection rates for FY16, staff used the previous years’ actual collection percentage of 96.97% and 96.25%, respectively.

Fees for Service

Register of Deeds fees include payments related to the recording of documents, primarily from the transfer of property. Building Inspection fees are collected on improvements made to real property.

Staff anticipates Register of Deeds fees to increase an additional 5% each year for FY17 through FY20 and Building Inspection fees to increase an additional 10% each year for FY17 through FY20. Like the FY15 budget, we added personnel to accommodate the increased service demands in construction standards in the FY16 budget.

Five-Year Financial Plan

Staff projects a revision in the ambulance fee schedules in FY16, but with the privatization of non-emergency transportation an overall increase is not expected. We anticipate the fees to grow only 1% in FY17 and thereafter.

Sales Taxes

Staff budgeted the FY16 sales tax revenue at \$43,581,765, a 16.40% increase over the FY15 budget, compared to a 3% increase over FY15 estimated actual. This area has grown and experts project it to increase even more, primarily due to the recovery of the economy and the states sales tax reform efforts, effective January 1, 2014, which expanded the base for sales tax collections. However, in future years, unpredictable sales tax refunds to nonprofits and other governments mean conservative sales tax growth projections. County staff continue to work with the N.C. Department of Revenue to research this matter more thoroughly for years beyond FY16. However, until the State makes changes in their reporting capabilities, regulations and policies, sales tax budgeting will remain quite a challenge for all North Carolina counties.

One-Time Revenue Sources:

Lottery Proceeds

Statutory changes governing the method in which the State distributes lottery proceeds to counties for use in public school capital projects reduced receipts in Cabarrus County by about 50%. The General Assembly may consider changing the distribution formula in the future; however, until then, receipts of at least \$2 million annually are expected. Even though we continue to budget this revenue on an ongoing basis, until the State settles on a permanent formula for distribution, we regard lottery proceeds as a one-time revenue source.

Furthermore, the State limits how counties can use lottery proceeds. Within the State's available options, our local school districts and the County agree to apply lottery proceeds toward the repayment of school construction debt over the entire five-year planning period. We expect lottery revenues to remain at \$2 million for FY16 through FY20.

EXPENDITURES

The Manager recommends a General Fund budget for FY16 at \$220,591,741, based on an ad valorem tax rate of \$0.70. This is a \$10,948,322 (4.3%) increase from FY15 adopted budget. Overall spending for the five years of the planning period reflect changes in the following areas:

1. The County conducted a salary study in early 2014, which included a section on salary compression. Salary compression occurs when the market-rate for a given job outpaces the increase historically given by the organization to more tenured employees. Salary compression results in only a small difference in pay between employees, regardless of their skills or experience. When the market dictates the organization recruit newcomers by offering them as much or more than senior professionals, it creates inequity within the organization's pay structure. The FY16 budget includes the salary compression study projected to cost \$831,400 for the implementation of adjusted salary increases and benefits.
2. The Board approved health insurance costs of \$7,692 per employee for FY16, an approximate increase of \$1,300,000 for all eligible County employees and retirees. This was an increase of \$892 per employee over FY15, but a \$248 reduction from FY14. The large decrease in premium per employees occurred in FY15 when the County reduced the premium per employee to match the State's teacher's rate of the state health plan and closed the Employee Health Clinic.
3. At the approval of the Board in early 2015, the County is performing a public safety study. The results of the study are unknown at this time; however, staff has appropriated \$250,000 of the FY16 budget to aid in the

Five-Year Financial Plan

implementation of the study. If the results indicate the implementation will require additional funds, staff will propose a partial implementation until adequate funds are available.

4. The County will begin making regular payments to our Internal Service Fund for this cost through our regular payroll process. In FY16, the County will fully fund the workers compensation fund at a level of \$783,444 per year. The County is self-insured in this area and has not made contributions to the fund on a regular basis since 2006. The County contributed approximately \$300,000 to the fund in FY15 and an additional \$483,444 in FY16. After that, these expenses will move commensurately with salaries and wages. Of course, we will continue to monitor this fund to ensure adequate, but not excessive, reserves are available to fund the claims.
5. The FY16 budget includes a cost-of-living adjustment (COLA) of 0.5% and merit pay of up to 2.5% for County staff. The projected budgets for FY17-FY20 include merit increases ranging from 0-2.5% and COLA of 1.5%. Staff Estimates the FY16 cost of the merit structure as \$631,000 and the COLA as \$251,000. At the annual planning retreat, we will continue to seek Board guidance regarding COLAs and merit increases for County staff.
6. The adopted FY16 budget includes 35 new positions—three in ITS, two in the Sheriff’s Office, one in the jail, four in construction standards (due to increases in building permits and plan reviews), 15 in EMS (due to the conversion from 24-hour to 12-hour shifts at 75% conversion in FY16 and the balance in FY17), five positions in economic services (due to the Affordable Care Act and Medicaid), and five in the libraries (to restore Friday hours at the libraries). The budget eliminates seven EMS positions, approved in April when the Board moved to privatize non-emergency transportation through a franchise, as documented in the County’s code ordinances. This change will be effective July 1, 2015. The total cost of these changes is approximately \$1,800,252.
7. There is one position re-class and seven positions increasing their hours-per-week. The personnel section of the budget document includes a listing of each position. In FY17, the plan adds four positions for the opening of the Midland Library facility, located in Town Hall. Staff originally recommended the four positions beginning in the FY15 budget, but the delay in construction has moved the funding to FY17.
8. The County will begin making principal payments of \$1,330,000 on the Qualified School Construction until FY26.
9. The County Manager recommends to issue debt early in FY16 to fund the construction phase of Mt. Pleasant Middle School. We estimate the amount of the debt at \$32,000,000, which the County will finance over a 20-year period. The request of \$1,000,000 is will cover one interest payment in FY16. Full funding of the debt will begin in FY17.
10. The County has also made an effort to increase the current expense allocation to the Cabarrus and Kannapolis public education systems. Over the next five years, this includes operations, such as utility cost, employee benefit changes, and state salary matches for local positions. The County will fund the driver education program, which the State has indicated it will no longer fund. We placed additional emphasis on funding technology, teacher supplements and salary increases for non-certified staff. In addition, the County also addresses additional funding for the opening of Odell 3-5 and Kannapolis Middle School. The other two schools are replacement schools and will have minimal changes in their operational needs.
11. In December 2014, the Board restored several programs and staff, effective January of 2015. The five-year plan includes the annualized cost of these reinstatements.
12. Economic development incentives are on a schedule based on estimates of when the businesses will complete their capital projects, taxes paid and grant requests submitted and, therefore, vary widely from year to year.

Five-Year Financial Plan

13. The final highlighted area of the five-year plan is funding for capital projects. The plan funds the local school districts and Rowan-Cabarrus Community College at the same level as last year, \$1,220,000. The County also has \$1,501,956 which was allocated between Cabarrus County Schools (\$1,127,956), Kannapolis City Schools

(\$367,000) and the County (\$7,000). The County has several of its own projects, which total \$1,360,363. A detailed description of these projects is located in the Capital Improvements Section of the budget.

Debt Service

Servicing the County's debt is estimated at 19.14% percent of General Fund spending in FY16.

During FY14, Cabarrus County Schools, Kannapolis City Schools (KCS) and Rowan-Cabarrus Community College all submitted Resolutions for Issuance of General Obligation Bonds. The Board offered to fund \$23 million in Kannapolis City School needs for a middle school via other financing sources should they resolve to pull out of the referendum. The deadline to do that was May 31, 2014. KCS pulled their request from the referendum. The Board approved \$20 million for two projects for General Obligation Bonds — \$11 million for a replacement for Royal Oaks Elementary School and \$9 million for the Advanced Technology Center for Rowan-Cabarrus Community College. The voters approved to issue all \$20,000,000 on the November 2014 ballot.

The Bond, with a projected issue date of March 2016, will include Royal Oaks, Advanced Technology Building and Kannapolis Middle School. The debt service for these project will begin in FY 17. The County has advanced architect and engineering fees so that systems can obtain them in time for the selling of the debt, as required by the Local Government Commission. This should handle the current round of schools.

Conclusion

The spending levels specified in the Five-Year Financial Plan are growing, as is the community they serve. The plan provides for the opening of five new educational facilities at all levels and strives to meet the growing needs of the County, the school systems and the community college, while maintaining adequate General Fund reserves and a reasonable tax rate.

The County and the schools have many capital and deferred maintenance needs. The FY17 budget will begin to address these needs by identifying them, establishing an estimate for them and determining a funding source to pay for them. The presented five-year plan addresses many operational needs of all the County facilities, but falls short on the capital side. As we continue to work together and develop a plan, we can begin to address the substantial needs of our fast growing community.

As a final note, it is important to mention that revenue projections in these plans assume continuing improvement in the economy. In the absence of such improvement, considerable adjustments will be required.

Final Five Year Financial Plan

GENERAL FUND

| | Revaluation Year | | | | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | 2016 | 2017 | 2018 | 2019 | 2020 |
| Budgeted Revenues for: | | | | | |
| Amended Budget less one time revenues from the previous fiscal year | \$ 206,806,765 | \$ 218,591,741 | \$ 229,420,900 | \$ 233,366,026 | \$ 237,414,163 |
| Ad valorem | | | | | |
| Change resulting from Revaluation (6% growth) | - | 6,661,494 | - | - | - |
| Growth in tax base (1.7%FY16) (1.5% FY17-FY20) | 4,412,991 | 2,246,401 | 2,391,467 | 2,439,251 | 2,488,233 |
| Other Taxes | | | | | |
| Growth in Sales taxes (16.9 % in FY 16, 2-3% FY17-20) | 6,170,547 | 1,283,207 | 881,136 | 898,758 | 916,734 |
| Permits & Fees | | | | | |
| Ambulance Fees (0% FY16) (1% growth FY17-FY20) | - | 44,625 | 45,072 | 45,522 | 45,978 |
| Building Inspection Fees (10% growth) | 419,996 | 286,947 | 315,642 | 347,206 | 381,927 |
| Register of Deeds Fees (5% growth) | 283,200 | 106,485 | 111,809 | 117,400 | 123,270 |
| Other | 498,242 | 200,000 | 200,000 | 200,000 | 200,000 |
| Increase (Decrease) in other Revenues | - | - | - | - | - |
| Total Re-occurring Revenues | 218,591,741 | 229,420,900 | 233,366,026 | 237,414,163 | 241,570,305 |
| One Time Revenue Sources | | | | | |
| Lottery Proceeds | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Fund Balance Appropriated | - | - | - | - | - |
| Total One-time Revenues | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Total Revenues | 220,591,741 | 231,420,900 | 235,366,026 | 239,414,163 | 243,570,305 |
| Budgeted Expenditures for: | | | | | |
| Amended Budget less one time expenditures from the previous fiscal year | \$ 206,365,834 | \$ 216,509,422 | \$ 228,413,352 | \$ 232,528,750 | \$ 234,647,831 |
| County Services | | | | | |
| Compression Study Implementation | 831,400 | - | - | - | - |
| New Position Request | 1,327,188 | - | - | - | - |
| EMS transition of 75% staff 24 hours/12 hour shift | 473,064 | 474,913 | - | - | - |
| Staffing Increases - Midland Library | - | 72,135 | - | - | - |
| Merit increase - 1.25% average Increase | 631,000 | 648,058 | 666,014 | 684,455 | 703,405 |
| Cost of Living Adjustment - FY 2016 is .5, 1.5 thereafter | 251,000 | 766,177 | 787,433 | 809,207 | 831,612 |
| Restore Health Insurance Funding to FY14 level | 1,300,000 | - | - | - | - |
| Workers Compensation | 483,444 | - | - | - | - |
| Public Safety Study Implementation (estimate) | 250,000 | - | - | - | - |
| Operating (misc., not captured in other categories) | 237,100 | - | - | - | - |
| Debt | | | | | |
| Retirement of Debt Service | (1,967,948) | (1,492,783) | (1,412,649) | (1,947,581) | (2,624,069) |
| Qualified School Construction Bonds | 1,330,000 | - | - | - | - |
| New Debt for Education (estimate) | 1,000,000 | 8,000,000 | - | - | - |
| Schools | | | | | |
| Additional Current Expense Funding | 2,403,100 | 4,900,000 | 4,000,000 | 2,575,000 | 2,800,000 |
| Other | | | | | |
| Annualized cost of restored funding, Dec 2014 | 571,253 | - | - | - | - |
| CHA Funding request | 297,956 | - | - | - | - |
| Increases/Decreases in Incentive Payments | (896,380) | (1,464,570) | 74,600 | (2,000) | (3,000) |
| Increase (Decrease) in Contingency | 1,621,411 | - | - | - | - |
| Total Re-occurring Expenditures | 216,509,422 | 228,413,352 | 232,528,750 | 234,647,831 | 236,355,779 |
| Funding for Capital Projects/ One-time Expenditures | | | | | |
| Capital Improvement Plan - Education - General Fund | 1,220,000 | 1,220,000 | 1,220,000 | 1,220,000 | 1,220,000 |
| Capital Improvement Plan - County - General Fund | 1,360,363 | - | - | - | - |
| Capital Improvement Plan - Schools - FMD | 1,501,956 | - | - | - | - |
| Total Capital/One-time Expenditures | 4,082,319 | 1,220,000 | 1,220,000 | 1,220,000 | 1,220,000 |
| Total Expenditures | \$ 220,591,741 | \$ 229,633,352 | \$ 233,748,750 | \$ 235,867,831 | \$ 237,575,779 |
| Revenues over (under) Expenditures | \$ (0) | \$ 1,787,548 | \$ 1,617,276 | \$ 3,546,332 | \$ 5,994,526 |
| Estimated Unassigned Fund Balance (changes) | \$ - | \$ 1,787,548 | \$ 3,404,823 | \$ 6,951,155 | \$ 12,945,680 |
| Property Tax Rate | \$0.70/ 100 | \$0.70/ 100 | \$0.70/ 100 | \$0.70/ 100 | \$0.70/ 100 |
| Total Debt Service Payments as a % of Current Budget | \$ 42,592,236 19.67% | \$ 49,099,453 21.50% | \$ 47,686,804 20.51% | \$ 45,739,223 19.49% | \$ 43,115,154 18.24% |



Capital Improvement Plan

RELATIONSHIP AMONG THE OPERATING BUDGET, CAPITAL BUDGET, AND THE FIVE YEAR FINANCIAL PLAN

The Cabarrus County capital budget is a financial plan for capital projects, outlining expenditures and resources for a particular fiscal year. The Capital Improvement Plan (CIP) is a long range plan of proposed capital improvement projects, including project costs and funding sources. The CIP is updated annually based on needs identified during the preparation of the capital budget.

The Five Year Financial Plan is a forecast of revenues and expenditures spanning a five year period beginning with the proposed annual budget for the upcoming fiscal year. By using a five-year planning window, the County ensures that commitments, obligations and anticipated needs are met in a fiscally sound manner. The five year plan encompasses both operating and capital budgets.

The annual operating budget must provide funding to adequately meet the anticipated needs, obligations, and commitments of the County. In addition, the operating budget must provide financing, staffing, operational, and maintenance funding for new facilities built or acquired as part of the CIP.

County policy acknowledges “pay as you go” financing as a significant financing source. However, each project is examined in depth to determine the most appropriate financing vehicle. Debt financing can include general obligation bonds, certificates of participation, capital leases, and installment financing. Among considerations are: flexibility to meet project needs, timing, tax- or rate-payer equity, and lowest interest cost. The County aggressively seeks donations of funds, property, services, and materials to supplement the resources provided by traditional financing methods. This policy reduces debt service costs, but still provides for the planned renewals, replacements, and renovations required by a growing county.

The County is subject to the North Carolina General Statute 159-55, which limits the amount of net debt the County may have outstanding to eight percent of the appraised value of property subject to taxation. As a matter of internal policy, the County has maintained a debt position far below its legal limit. The County’s ratio of debt to assessed value is 1.60%. At March 31, 2015, the County’s legal debt limit is \$1,235,225,421. The actual applicable outstanding debt is expected to be \$309,005,794 or 25.0% of the legal debt limit, which equates to \$1657.25 per capita (186,457 Certified number for 2013), comprised of \$72,755,000, in General Obligation (G.O) debt, \$233,295,000 in Certificates of Participation, no installment financing and \$2,955,794 in capital leases.

A review of the proposed FY16 planned capital projects and available revenue sources reveals that \$2,580,363 in spending from the General Fund, excluding other financing sources such as capital reserve funds to fund projects, will be required to implement the capital outlay projects.

Costs associated with debt service to fund school construction/renovations will be offset by the retirement of existing debt, lottery proceeds, and the Article 46 ¼ cent sales tax.

The projects for the Five Year CIP for 2016-2020 total \$104,439,604 in debt. This amount is “pay as you go” funding, which is also planned for the educational building projects. The cash resources for FY16 are derived as follows: General Fund, \$2,580,363, and Other Funds, \$ 4,963,293.

Five year planning by service area is as follows:

CAPITAL IMPROVEMENT PLAN BY PROJECT

| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
|--|----------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|----------------------|
| GENERAL GOVERNMENT | | | | | | | |
| Tax Collector's Front Counter/Public Meeting Room | | 153,500 | | | | | |
| Elections Voting Equipment | | 167,250 | | 348,100 | | | |
| Infrastructure and Asset Management Grounds Division Relocation | | | | | | | 100,000 |
| Governmental Center Chiller Replacement | | 175,000 | | 175,000 | | | |
| Parking Deck - Downtown Area | | 75,000 | | 5,425,000 | | | |
| Fleet Maintenance Addition / Expansion | | | | | | | 535,000 |
| TOTAL | \$ - | \$ 570,750 | \$ - | \$ 5,948,100 | \$ - | \$ - | \$ 635,000 |
| PUBLIC SAFETY | | | | | | | |
| Firing Range Renovations | | | 50,000 | 300,000 | | | |
| Software and Hardware Upgrades for Door Access and Security Camera Network (new) | | 700,000 | 60,000 | 60,000 | 60,000 | | |
| Courthouse Expansion / Relocation | | | | | | | 60,000,000 |
| Public Safety Training Facility | | | 75,000 | | | | 14,100,000 |
| EMS Headquarters Base | | | | 4,000,000 | | | |
| TOTAL | \$ - | \$ 700,000 | \$ 185,000 | \$ 4,360,000 | \$ 60,000 | \$ - | \$ 74,100,000 |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | | |
| Prime Farmland Soil | | 125,000 | | | | | |
| Back Creek Gabbro Hill | | | | | | | 100,000 |
| Butcher Branch Forest | | | | | | | 700,000 |
| Charity Church Hardwood Forest | | | | | | | 4,000,000 |
| Clarke Creek Heron Rookery | | | | | | | 615,000 |
| Coddle Creek Reservoir | | | | | | | 4,900,000 |
| Hartsell Road Mesic Forest | | | | | | | 190,000 |
| Reed Gold Mine | | | | | | | 2,500,000 |
| Riparian Buffers/Floodplains Conservation | | | | | | | 500,000 |
| Schweinitz Sunflower Sites | | | | | | | 250,000 |
| Significant Natural Heritage Areas - Miscellaneous | | | | | | | 200,000 |
| TOTAL | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ - | \$ 13,955,000 |
| HUMAN SERVICES | | | | | | | |
| Human Services Building | | | | | | | 30,000,000 |
| Human Services Building HVAC | | | | | 100,000 | | |
| Renovation of Space for New Child Support Area (new) | | 129,000 | | | | | |
| TOTAL | \$ - | \$ 129,000 | \$ - | \$ - | \$ 100,000 | \$ - | \$ 30,000,000 |
| EDUCATION | | | | | | | |
| Capital Outlay Funding for both School Systems | 312,174 | | | | | | |
| Cabarrus County Schools | | | | | | | |
| Capital Outlay Expense Funding | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 |
| Northwest Middle School (roof) | 1,200,000 | | | | | | |
| Rocky River Elementary (roof) | 1,494,205 | | | | | | |
| Winecoff Elementary (roof) | 1,519,205 | | | | | | |
| Odell Elementary (3-5) | 2,000,000 | | | | | | |
| Mt. Pleasant Middle School replacement (new) | 2,000,000 | 32,410,000 | 2,502,000 | | | | |
| Royal Oaks Elem School Replacement (new) | 950,500 | 20,560,000 | 1,550,000 | | | | |
| Land Purchases for New Facilities (new) | | | 4,000,000 | | | | |
| Subtotal Cabarrus County Schools | \$ 10,183,910 | \$ 53,990,000 | \$ 9,072,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 |
| Kannapolis City Schools | | | | | | | |
| Capital Outlay Expense Funding | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Kannapolis Middle School (new) | 1,319,000 | 37,155,087 | 3,074,679 | | | | |
| Subtotal Kannapolis City Schools | \$ 1,419,000 | \$ 37,255,087 | \$ 3,174,679 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Rowan Cabarrus Community College | | | | | | | |
| Advanced Technology Building | | 15,590,560 | 1,427,419 | | | | 12,000,000 |
| Land Purchase for South Campus (new) | | 3,700,000 | | | | | |
| Remodeling for Cosmetology Program | 1,500,000 | | | | | | |
| Capital Outlay Expense Funding | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Subtotal RCCC | \$ 1,600,000 | \$ 19,390,560 | \$ 1,527,419 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 12,100,000 |
| TOTAL | \$ 13,515,084 | \$ 110,635,647 | \$ 13,774,098 | \$ 1,220,000 | \$ 1,220,000 | \$ 1,220,000 | \$ 13,220,000 |

CAPITAL IMPROVEMENT PLAN BY PROJECT

| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
|---|----------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|
| CULTURE AND RECREATION | | | | | | | |
| Camp T.N. Spencer Park | | | | | | | 3,092,908 |
| Carolina Thread Trail | | | 50,000 | 1,000,000 | | | 23,950,000 |
| Frank Liske Park Artificial Turf (by IAM) | | | | | 1,800,000 | | 4,020,000 |
| Frank Liske Park Mini Golf (new) | | | | | 825,000 | | |
| Frank Liske Park Multi-Projects | | | | 1,035,000 | | | 3,050,000 |
| Frank Liske Park Overflow Parking Lot | | 165,000 | | | | | |
| Frank Liske Park Western Playground Restroom Facility | | | 370,000 | | | | |
| Kannapolis Area Senior Center | | | | | | | 10,650,000 |
| Southern Cabarrus Senior Center | | | | | | | 3,390,000 |
| Northeast Cabarrus Community Park | | | | 1,500,000 | | | 6,175,000 |
| Park Land Acquisition | | | | | | | 28,800,000 |
| Robert Wallace Park | | | 1,769,375 | 850,000 | 500,000 | | 5,475,625 |
| School Park Projects- Miscellaneous | | | | | | | 5,000,000 |
| Vietnam Veterans Park | | | | 870,000 | | | 2,980,000 |
| Vietnam Veterans Park-Restroom Facility (new) | | | | | 375,000 | | |
| Mt. Pleasant Library Expansion | | | | | | | 456,000 |
| West Cabarrus Library Branch | | | | | | | 4,514,000 |
| Arena Aisle Safety Lighting | | | 175,000 | | | | |
| Arena Event Center Entrance | | | 140,000 | | | | |
| Arena Marquee Replacement & Sign Enhancements | | | 112,500 | | | | |
| Arena Front Overflow Lot Paving | | | 145,000 | | | | |
| Arena High Man Lift | | 131,000 | | | | | |
| TOTAL | \$ - | \$ 296,000 | \$ 2,761,875 | \$ 5,255,000 | \$ 3,500,000 | \$ - | \$ 101,553,533 |
| ALL FUNCTIONS AND PROJECTS | | | | | | | |
| GRAND TOTAL | \$ 13,515,084 | \$ 112,456,397 | \$ 16,720,973 | \$ 16,783,100 | \$ 4,880,000 | \$ 1,220,000 | \$ 233,463,533 |

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
|--|---------------------|-----------------------|---------------------|----------------------|---------------------|---------------------|-----------------------|
| Capital Reserve Funds/Other Multi Year Funds | | | | | | | |
| Elections Voting Equipment | | 131,387 | | | | | |
| Parking Deck - Downtown Area | | 75,000 | | | | | |
| Prime Farmland Soil | | 125,000 | | | | | |
| Renovation of Space for New Child Support Area (new) | | 129,000 | | | | | |
| Mt Pleasant Middle School Replacement (new) | 2,000,000 | 465,000 | 2,502,000 | | | | |
| Royal Oaks Elem School Replacement (new) | 950,500 | 660,000 | 1,550,000 | | | | |
| Kannapolis Middle School (new) | 1,319,000 | 2,262,510 | 3,074,679 | | | | |
| Advanced Technology Building | | 2,229,439 | | | | | |
| Northwest Middle School (roof) | 1,200,000 | | | | | | |
| Rocky River Elementary School (roof) | 19,746 | | | | | | |
| Wincoff Elementary School (roof) | 1,519,205 | | | | | | |
| Subtotal | \$ 7,008,451 | \$ 6,077,336 | \$ 7,126,679 | \$ - | \$ - | \$ - | \$ - |
| Debt Service | | | | | | | |
| Mt Pleasant Middle School Replacement (new) | | \$ 31,945,000 | | | | | |
| Royal Oaks Elem School Replacement (new) | | \$ 19,900,000 | | | | | |
| Kannapolis Middle School (new) | | \$ 34,892,577 | | | | | |
| Advanced Technology Building | | \$ 13,361,121 | | | | | |
| Subtotal | \$ - | \$ 100,098,698 | \$ - | \$ - | \$ - | \$ - | \$ - |
| To Be Funded | | | | | | | |
| Elections Voting Equipment | | | | 348,100 | | | |
| Infrastructure and Asset management Grounds Division Relocation | | | | | | | 100,000 |
| Governmental Center Chiller Replacement | | | | 175,000 | | | |
| Parking Deck - Downtown Area | | | | 5,425,000 | | | |
| Fleet Maintenance Addition / Expansion | | | | | | | 535,000 |
| Firing Range Renovations | | | 50,000 | 300,000 | | | |
| Software and Hardware Upgrades for Door Access and Security Camera Network (new) | | | 60,000 | 60,000 | 60,000 | | |
| Courthouse Expansion / Relocation | | | | | | | 60,000,000 |
| Public Safety Training Facility | | | 75,000 | | | | 14,100,000 |
| EMS Headquarters Base | | | | 4,000,000 | | | |
| Back Creek Gabbro Hill | | | | | | | 100,000 |
| Butcher Branch Forest | | | | | | | 700,000 |
| Charity Church Hardwood Forest | | | | | | | 4,000,000 |
| Clarke Creek Heron Rookery | | | | | | | 615,000 |
| Coddle Creek Reservoir | | | | | | | 4,900,000 |
| Hartsell Road Mesic Forest | | | | | | | 190,000 |
| Reed Gold Mine | | | | | | | 2,500,000 |
| Riparian Buffers/Floodplains Conservation | | | | | | | 500,000 |
| Schweinitz Sunflower Sites | | | | | | | 250,000 |
| Significant Natural Heritage Areas - Miscellaneous | | | | | | | 200,000 |
| Human Services Building | | | | | | | 30,000,000 |
| Human Services Building HVAC | | | | | 100,000 | | |
| CCS - Land Purchase for new facilities (new) | | | 4,000,000 | | | | |
| Advanced Technology Building | | | 1,427,419 | | | | 12,000,000 |
| RCCC - Land for Expansion of South Campus (new) | | 3,700,000 | | | | | |
| Camp T.N. Spencer Park | | | | | | | 3,092,908 |
| Carolina Thread Trail | | | 50,000 | 1,000,000 | | | 23,950,000 |
| Frank Liske Park Artificial Turf (by IAM) | | | | | 1,800,000 | | 4,020,000 |
| Frank Liske Park Mini Golf | | | | | 825,000 | | |
| Frank Liske Park Multi-Projects | | | | 1,035,000 | | | 3,050,000 |
| Frank Liske Park Western Playground Restroom Facility | | | 370,000 | | | | |
| Kannapolis Area Senior Center | | | | | | | 10,650,000 |
| Southern Cabarrus Senior Center | | | | | | | 3,390,000 |
| Northeast Cabarrus Community Park | | | | 1,500,000 | | | 6,175,000 |
| Park Land Acquisition | | | | | | | 28,800,000 |
| Robert Wallace Park | | | 1,769,375 | 850,000 | 500,000 | | 5,475,625 |
| School Park Projects- Miscellaneous | | | | | | | 5,000,000 |
| Vietnam Veterans Park | | | | 870,000 | | | 2,980,000 |
| Vietnam Veterans Park - Restroom Facility | | | | | 375,000 | | |
| Mt. Pleasant Library Expansion | | | | | | | 456,000 |
| West Cabarrus Library Branch | | | | | | | 4,514,000 |
| Arena Aisle Safety Lighting | | | 175,000 | | | | |
| Arena Event Center Entrance | | | 140,000 | | | | |
| Arena Marquee Replacement & Sign Enhancements | | | 112,500 | | | | |
| Arena Front Overflow Lot Paving | | | 145,000 | | | | |
| RCCC - Remodeling for Cosmetology, CNA, Paramedic, etc. | 1,500,000 | | | | | | |
| Subtotal | \$ 1,500,000 | \$ 3,700,000 | \$ 8,374,294 | \$ 15,563,100 | \$ 3,660,000 | \$ - | \$ 232,243,533 |

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
|--|----------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|
| General Fund | | | | | | | |
| Tax Collector's Front Counter and Public Meeting Room | | 153,500 | | | | | |
| Elections Voting Equipment | | 35,863 | | | | | |
| Governmental Center Chiller Replacement | | 175,000 | | | | | |
| Software and Hardware Upgrades for Door Access and Security Camera Network (new) | | 700,000 | | | | | |
| Capital Outlay Funding for both School Systems | 312,174 | | | | | | |
| Cabarrus County Schools | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 |
| Odell Elementary School (3-5) | 2,000,000 | | | | | | |
| Rocky River Elementary School (roof) | 1,474,459 | | | | | | |
| Kannapolis City Schools | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Rowan Cabarrus Community College | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Frank Liske Park Overflow Parking Lot | | 165,000 | | | | | |
| Arena High Man Lift | | 131,000 | | | | | |
| Subtotal | \$ 5,006,633 | \$ 2,580,363 | \$ 1,220,000 | \$ 1,220,000 | \$ 1,220,000 | \$ 1,220,000 | \$ 1,220,000 |
| Grand Total | \$ 13,515,084 | \$ 112,456,397 | \$ 16,720,973 | \$ 16,783,100 | \$ 4,880,000 | \$ 1,220,000 | \$ 233,463,533 |

Capital Improvement Plan

Department: Tax Collector
Function: General Government
Project Title: Tax Collector's Front Counter Renovations & Public Meeting Room Construction
Total Cost: \$ 153,500



Project Description
 Design and construction/renovations of secure counters and public meeting room at the Tax Collector's office located in Governmental Center including secure doors, glass storefront, and built in casework. This will include new lobby flooring, panic button relocation, card readers, fire system modifications, and additional CCTV units.

Background & Justification/Status
 The construction is necessary since Tax Collections has operated in an open counter environment in which taxpayer can lean over the counter with easy access to the tellers, cash drawers and computers. Taxpayers who need individual attention from the supervisory staff are routinely walked behind the counter to private offices inside the department. This process raises numerous security issues. With the downturn in the economy which has required an increase in enforced collection actions including foreclosure, the staff has experienced an increase in hostile taxpayers. This project will address the concerns of staff and management by eliminating taxpayer access to the teller space and creating a meeting space in the public area for management to meet with disgruntled taxpayers. This will eliminate all public access to the internal collection office and address staff and management concerns for the safety of the staff and the cash in their position. This project aligns with BOC Goal 3. It provides a service that requires protecting money. The security renovations will minimize that risk.

Impact If Not Funded and Maximum Time it Can be Delayed
 Not funding leaves the staff and cash drawers vulnerable. Currently our manager and supervisor must meet with hostile taxpayers in private offices where they have no avenue of retreat. There are no operating budget impacts expected.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|-------------------|------------------|--|------------------|------------------|--------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | 10,000 | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 135,000 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | 8,500 | | | | | |
| Total | \$ - | \$ 153,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | 153,500 | | | | | |
| Capital Reserve Fund | | | | | | | |
| Multi Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ - | \$ 153,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | - | | | | | | |
| Materials & Supplies | - | | | | | | |
| Contracts & Services | - | | | | | | |
| Capital Outlay | - | | | | | | |
| Other | - | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Board of Elections
Function: General Government
Project Title: Elections Voting Equipment
Total Cost: \$ 515,350



Project Description

The Board of Elections requests new voting equipment due to a change in Federal and State Statutes. New equipment will sort ballots by Verifiable Tabulation Districts (VTD) for the Early Absentee Voting Sites, mail in Absentees, and provisional voting.

Background & Justification/Status

The equipment we have now is the M100 and the AutoMark ADA equipment. This equipment does not follow VTD requirements of separating ballots automatically by precincts within 60 days of an election. We manually sort into precincts now. All equipment was bought with HAVA (Help American Vote Act) in 2006. Parts are no longer made for current equipment and it will soon become difficult to find extra parts. The life of the equipment is ten years - that would be 2016. The new equipment would cost roughly \$5,900/machine. There are 59 machines for a total of \$348,100. This request is delayed due to the state evaluating new elections equipment options. Also, a high speed tabulator would be required for roughly \$112,000. We have used a single 4-station voting booth at each precinct with great success. These are simpler for the precinct officials to put up and take down and allow for wheelchair access. 65 additional booths (\$850.00 each) are requested to allow for more of these to be utilized at each precinct. These purchases would not be effected if new election equipment were to be selected.

Impact If Not Funded and Maximum Time it Can be Delayed

While there is no penalty from the State or Feds, technically we will not be able to meet the 60-day deadline as prescribed by law. Additionally, since the current equipment will be coming close to the end of its life, problems with machines on voting day are that much more likely. Since the Presidential primaries are in FY 2016, this would be another level of difficulty to manage. We purchased 4 of the new tabulators for use at early voting in November 2014.

| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | New Requests | | | Approved Projects | | | |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | 167,250 | | 348,100 | | | |
| Other | | | | | | | |
| Total | \$ - | \$ 167,250 | \$ - | \$ 348,100 | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | 35,863 | | | | | |
| Capital Reserve Fund | | | | | | | |
| Multi Year Fund | | 131,387 | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 348,100 | | | |
| Total | \$ - | \$ 167,250 | \$ - | \$ 348,100 | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | 7,000 | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ 7,000 | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Infrastructure and Asset Management
Function: General Government
Project Title: Grounds Division Relocation
Total Cost: \$ 100,000



Project Description
 A new tank farm to meet OSHA and NFPA regulations will be constructed along with a small chemical storage building.

Background & Justification/Status
 The current fueling station does not meet OSHA and NFPA regulations and doesn't provide secondary containment. The current method of chemical storage involves partial storage of materials outside while the remainder of the chemicals are stored in the same building that houses the employees, offices, and break rooms without proper ventilation. This is a safety concern.
 The project aligns with BOC goal 3. It minimizes risk and maximizes the value of County investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed
 Regulations that dictate the storage of chemicals are not being followed and therefore could result in the discontinued use of the facility. Also this poses a health risk for employees.
 There is no specific year by which this project must be completed. Furthermore, there are no operating budget impacts.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|--------------------|---------------------|--|---------------------|---------------------|-------------------|
| Type: | <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | 10,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 90,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 100,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | - |
| Materials & Supplies | | | | | | | - |
| Contracts & Services | | | | | | | - |
| Capital Outlay | | | | | | | - |
| Other | | | | | | | - |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Infrastructure and Asset Management
Function: General Government
Project Title: Governmental Center Chiller Replacement
Total Cost: \$ 350,000



Project Description

Replace (2) chillers in the basement mechanical room with a multi-stage chiller that can be assembled in the mechanical room versus having to cut a hole in the wall. This would provide cooling to the entire Governmental Center.

Background & Justification/Status

The chillers that currently service the Governmental Center are original to the building which was built in 1989. We will receive over 25 years of good operation from the chillers but replacement is needed. One replacement is proposed for FY16 and the other for FY18

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, system failure will result in the in-ability to provide cooling to the Governmental Center. .
 The new chiller will be 10-15% more efficient, although in the first 5-years the warranty would erase these savings.

| New Requests | | | | Approved Projects | | | |
|-------------------------|------------------------------|------------------------------------|---|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input type="checkbox"/> New | <input type="checkbox"/> Expansion | <input checked="" type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | 175,000 | | 175,000 | | | |
| Other | | | | | | | |
| Total | \$ - | \$ 175,000 | \$ - | \$ 175,000 | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | 175,000 | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 175,000 | | | |
| Total | \$ - | \$ 175,000 | \$ - | \$ 175,000 | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Warranty | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Infrastructure and Asset Management
Function: General Government
Project Title: Parking Deck Downtown Area
Total Cost: \$ 5,500,000



Project Description

A parking deck located in the downtown area is needed to provide parking space for the public while using the governmental buildings, i.e. Governmental Center, Courthouse, Law Enforcement Buildings, Historic Courthouse, etc.

Background & Justification/Status

The activity in the Courthouse continues to increase, and with that the demand on public parking. This is especially true on high activity days such as those when traffic court is scheduled. The County opened new parking lots at the corner of McCachern and Corban, and as part of the renovation of the Courthouse Annex. Those two lots will relieve some of the pressure on the existing County surface lots, but eventually additional parking will be required and no surface areas remain available for that purpose. Initial plans are for this parking deck to be located on the site of the County lots between Barbick and Corban Avenues with ingress/egress from both roads as well as Spring Street. The secondary purpose of this deck would be to support activities in downtown Concord that fall outside of normal Courthouse hours.

Impact If Not Funded and Maximum Time it Can be Delayed

This project has already been delayed from the initial CIP proposal. If it is delayed further, options for additional surface parking lots will need to be explored to meet increasing demand.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 75,000 | | 5,425,000 | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ 75,000 | \$ - | \$ 5,425,000 | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | 75,000 | | | | | |
| Multi Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 5,425,000 | | | |
| Total | \$ - | \$ 75,000 | \$ - | \$ 5,425,000 | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | |
|---|--|
| <p>Department: Infrastructure and Asset Management</p> <p>Function: General Government</p> <p>Project Title: Fleet Maintenance Addition/Expansion</p> <p>Total Cost: \$ 535,000</p> |  |
|---|--|

Project Description
 Expansion of Fleet Maintenance will be necessary as the fleet expands and as other services such as tire work are brought in house. Another option that will be considered is expansion in cooperation with Cabarrus County Schools.

Background & Justification/Status
 The current operation only houses one lift which is designed for heavy-weight vehicles (vans, ambulances, and service trucks). As the fleet grows, more lifts for these size vehicles will be needed. Fleet Maintenance will also expand services by providing tire and balancing services. This would allow for better quality and accountability of the tire and balancing jobs. It would also allow for quicker service on vehicles, rather than having to go elsewhere for those services.

This project aligns with BOC goal 3. It maximizes the value of County investments, expenditures, and services by increasing fleet services for an increasing fleet.

Impact If Not Funded and Maximum Time it Can be Delayed
 If the project is not funded, vehicles will continue to receive tire and balancing services outside of the county, not allowing for a more efficient job to be completed. The project can be delayed indefinitely.

| | New Requests | | | Approved Projects | | | |
|---|--|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Type: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Replacement | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | 50,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 450,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | 35,000 |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 535,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 535,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 535,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Utilities | | | | | | | 6,500 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,500 |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------------------|--|
| Department: | Sheriff |  |
| Function: | Public Safety | |
| Project Title: | Training & Firing Range Renovations | |
| Total Cost: | \$ 350,000 | |

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

Background & Justification/Status
 Based on the amount of ammunition fired at the range, there is a lot of lead in the barrier walls. Another concern is the lead leaving the facility via storm water runoff. The range is booked nearly 300 days a year. The mobile classroom on site will only accommodate approximately 20 students, and the utilities are grossly worn and barely adequate. Finally, the septic system is undersized for the capacity and the lighting structures and various small storage buildings are inadequate.
 NC State law requires all Law Enforcement to qualify with their firearm annually. Cabarrus Sheriff, Concord Police, and Kannapolis Police Departments shoot over 100,000 rounds at the sole firing range in the County each year. Since the range was built in 1991, roughly, 2,200,000 plus rounds have been fired at the range. Additionally, the size of the agencies have doubled in size since then. This means that twice as many officers are now using the facility. The facility is used monthly by each agencies SWAT teams. It is often rented out by state agencies that are assigned law enforcement responsibilities in Cabarrus such as: State Highway Patrol and State Bureau of Investigations. This project aligns with BOC Goal 1 and 2. To achieve community-wide preparedness, it's important to sustain the existing range by renovating it for better use.

Impact If Not Funded and Maximum Time it Can be Delayed
 Operational implications for scheduling and possible long term environmental implications. 2017 is the maximum time the project can be delayed. There are no operating budget impacts.

| New Requests | | | | Approved Projects | | | |
|--|-----------------|-----------------|------------------|---|------------------|------------------|--------------|
| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 50,000 | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | 300,000 | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 50,000 | \$ 300,000 | | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 50,000 | 300,000 | | | |
| Total | \$ - | \$ - | \$ 50,000 | \$ 300,000 | | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | | \$ - | \$ - |

Capital Improvement Plan

Department: ITS/Sheriff
Function: Public Safety
Project Title: Detention Center Security. Software and Hardware Upgrades For Door Access and Security Camera Network.
Total Cost: \$ 880,000



Project Description

Transition from failing Analog Security Cameras to IP Camera network. Transition security camera video storage from failing distributed analog DVR storage located in multiple closets to Storage Area Network (SAN). Upgrade computers and software that monitor security cameras and integrate with door access systems.

Background & Justification/Status


The current analog security camera network and door access control systems were installed as part of the Jail construction project in 2010 and was managed by an outside vendor as part of a comprehensive outsourced facilities management contract. The outsourced facilities management contract was not renewed in 2012 and maintenance of the security camera and door access control systems were transferred to the ITS department. The additional duties were absorbed by ITS with no additional staff to the detriment of other county departmental support due to high priority and criticality of these systems. The proprietary design of the current system offers no upgrade path and the current equipment is at end of life. The security computers cannot be upgraded due to the proprietary software integration with door and camera controls. The hardware, operating system, and control software needs to be replaced and integrated with door access and security camera controls. The analog DVRs and cameras have multiple failures per month and are being maintained with replacement parts found online. DVR storage is located in multiple areas on failing DVRs and should be centralized on the Storage Area Network for increased reliability and easier search and retrieval of video incidents. The analog camera system should be replaced with an IP system with all analog cameras transitioning to IP cameras over the next 3 years.

Impact If Not Funded and Maximum Time it Can be Delayed

Operational implications for scheduling and possible long term environmental implications. 2017 is the maximum time the project can be delayed. There are no operating budget impacts.

| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | New Requests | | | Approved Projects | | | | Future Years |
|---|-----------------|-----------------|------------------|-------------------|------------------|------------------|--|--------------|
| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | |
| Planning/Design | | | | | | | | |
| Land/Acquisition | | | | | | | | |
| Construction | | | | | | | | |
| Building Improvements | | | | | | | | |
| Equipment | | 700,000 | 60,000 | 60,000 | 60,000 | | | |
| Other | | | | | | | | |
| Total | \$ - | \$ 700,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | \$ - | |
| Funding Sources | | | | | | | | |
| General Fund | | 700,000 | | | | | | |
| Capital Reserve Fund | | | | | | | | |
| Mult Year Fund | | | | | | | | |
| Debt | | | | | | | | |
| Grants | | | | | | | | |
| Permits/Fees | | | | | | | | |
| Other-TBD | | | 60,000 | 60,000 | 60,000 | | | |
| Total | \$ - | \$ 700,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | \$ - | |
| Operating Budget Impact | | | | | | | | |
| Salaries & Benefits | | | 64,000 | 65,000 | 66,000 | 67,000 | | |
| Materials & Supplies | | | | | | | | |
| Contracts & Services | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other | | | | | | | | |
| Total | \$ - | \$ - | \$ 64,000 | \$ 65,000 | \$ 66,000 | \$ 67,000 | \$ - | |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------------------|--|
| Department: | Infrastructure and Asset Management |  |
| Function: | Courts | |
| Project Title: | Courthouse Expansion/Relocation | |
| Total Cost: | \$ 60,000,000 | |

Project Description
 Expand the existing courthouse or construct a new courthouse in the area. The same services would be offered for a much larger population.

Background & Justification/Status
 With the growing population of the County, the courthouse facilities will require expansion to meet the needs of the judicial system and the community. This increase in population has also provided ADA and safety issues that need to be considered in design and construction. In 2009 Moseley prepared a Courts Study and Master Plan which included space needs for the courts. As we approach the time for expansion/relocation, more details will be available for the required space needs. This expansion/relocation was estimated to be needed by FY 2012. But due to the economic climate funding for this project has been pushed back indefinitely.

This project aligns with Goal 3. The new courthouse would provide more opportunity for services due to increased space. Therefore, the project would maximize the value of County investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed

| | New Requests | | | Approved Projects | | | | |
|--|--------------|-------------|-------------|-------------------|-------------|-------------|-------------|----------------------|
| Type: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Future | |
| | Adopted | Adopted | Planning | Planning | Planning | Planning | Years | |
| Project Costs | | | | | | | | |
| Planning/Design | | | | | | | | 2,500,000 |
| Land/Acquisition | | | | | | | | |
| Construction | | | | | | | | 55,500,000 |
| Building Improvements | | | | | | | | |
| Equipment | | | | | | | | 2,000,000 |
| Other | | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 60,000,000 |
| Funding Sources | | | | | | | | |
| General Fund | | | | | | | | |
| Capital Reserve Fund | | | | | | | | |
| Mult Year Fund | | | | | | | | |
| Debt | | | | | | | | |
| Grants | | | | | | | | |
| Permits/Fees | | | | | | | | |
| Other-TBD | | | | | | | | 60,000,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 60,000,000 |
| Operating Budget Impact | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Materials & Supplies | | | | | | | | |
| Contracts & Services | | | | | | | | |
| Capital Outlay | | | | | | | | 600,000 |
| Other - Utilities | | | | | | | | 120,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 720,000 |

Capital Improvement Plan

Department: Emergency Management
Function: Public Safety
Project Title: Public Safety Training Center
Total Cost: \$ 14,175,000



Project Description

This project will include the design and construction of a multi-agency county public safety training facility that will be utilized by all emergency response partners to allow our emergency service personnel to meet federal, state and local training requirements as well as meet our Board of County Commissioners goal for emergency preparedness. Partnerships with public safety, higher education, and the private sector along with user fees will help offset the yearly operational costs of the facility and will need to be further discussed and developed once the project has a target date for construction.

Background & Justification/Status

The Board of Commissioners authorized Emergency Management to conduct a feasibility study, design, and master-plan for this facility. A firm was contracted to perform these functions, however due to economic issues the program was suspended after the master program list was developed. This list included all of the requirements needed for this facility as determined by representatives from all public safety agencies and Rowan Cabarrus Community College. The need for this facility continues to grow as agencies are required to maintain and develop their knowledge, skills, and abilities along with required certifications to fully operate at expected levels. While aspects of this training can be accomplished at various facilities throughout the county, this facility has programmed capabilities not currently available to our personnel.

This project aligns with BOC goal 2.

Impact If Not Funded and Maximum Time it Can be Delayed

If the Training Center is not funded, agencies will continue to conduct their training in smaller venues and without the ability to perform large scale and multi-agency response training scenarios.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|----------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 75,000 | | | | |
| Land/Acquisition | | | | | | | 14,100,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ - | \$ 14,100,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Multi Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 75,000 | | | | 14,100,000 |
| Total | \$ - | \$ - | \$ 75,000 | \$ - | \$ - | \$ - | \$ 14,100,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | 150,000 |
| Materials & Supplies | | | | | | | 200,000 |
| Contracts & Services | | | | | | | 120,000 |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 470,000 |

Capital Improvement Plan

| | |
|--|--|
| <p>Department: Emergency Medical Services</p> <p>Function: Public Safety</p> <p>Project Title: EMS Headquarters Base</p> <p>Total Cost: \$ 4,000,000</p> |  |
|--|--|

Project Description
 Creation of an Emergency Medical Services Headquarters Base. This will result in a centralized location for primary EMS resources, EMS disaster equipment, EMS training, and community education. Potential options for partnerships exist with Concord High School (joint EMS Headquarters/High School EMT Education Program) or Concord Fire (joint EMS Headquarters/Fire sub-station). Potential locations (others will be identified as well) at present include Cabarrus Ave, Burrage Rd or Davidson Dr. Formal conversations and identification of partners will result in a more accurate prediction of cost.

Background & Justification/Status
 The current primary location at 31 Willowbrook Drive in Concord has served a dual role as a station and headquarters since 1978. Currently, three ambulances, one supervisor, two administrative staff, and two senior managers share this space along with storage of medical supplies. Training is currently conducted at the Cabarrus Sheriff Department center or other available locations. Gaps have been identified in the storage of bulk medical supplies, disaster resources, specialty resources, and spare ambulances. This EMS organization lacks administrative and identity functionality as a result of its current headquarters arrangement. EMS services and staffing will look different in the future as a result of the dynamic nature of healthcare. Future staffing models for unit additions may result in deployment from central locations. Mobile integrated healthcare and community paramedicine may afford opportunities for increased public service at centralized locations. Enhanced operations, deployment, and secured storage will be observed. This project especially aligns with BOC goal 5 as it gives greater access to health care for the citizens in the affected community.

Impact If Not Funded and Maximum Time it Can be Delayed
 EMS has been extremely effective in the delivery of service and use of space within the current parameters. We have reached our maximum efficiency and creativity with the current headquarters arrangement. The most the project can be delayed is FY2019. Delays will result in additional costs.

| New Requests | | | | Approved Projects | | | |
|--------------------------------|---|--------------------|---------------------|---------------------|---------------------|--|-----------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: | | <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | 100,000 | | | |
| Land/Acquisition | | | | 300,000 | | | |
| Construction | | | | 3,600,000 | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | \$ - | \$ - | \$ 4,000,000 | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 4,000,000 | | | |
| Total | | \$ - | \$ - | \$ 4,000,000 | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | 20,000 | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|------------------------------------|----------|
| Department: | Soil & Water Conservation District | |
| Function: | Economic & Physical Development | |
| Project Title: | Prime Farmland Soil | |
| Total Cost: | \$125,000 | Annually |



Project Description

Protect prime farmland soils with donated and/or purchased permanent conservation easements on private working lands. Farmland preservation and voluntary land use planning using conservation easements are two of the four priorities in the SWCD Strategic Plan.

Background & Justification/Status

Prime farmland soils are identified in the 1988 "Soil Survey of Cabarrus County, North Carolina" report. Protection of open space and associated environmental services in general, and prime farmland soils in particular is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. Preservation of working lands is also a federal and state priority. Farmland protection is consistent with citizens top priority of "protecting water quality and the environment" expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal. The proposed project is to purchase development rights on farms and place conservation easements on the same. The Cabarrus SWCD board supports use of the county Agriculture and Farmland Preservation Fund to secure conservation easements. State and federal funds are also available. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Continued local production of food and fiber is an added benefit. Prime farmland soils will receive priority for protection.

Impact If Not Funded and Maximum Time it Can be Delayed

No new state grants for matching funds will be submitted in FY2014. Details about federal matching funds will be announced in calendar year 2014.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|--------------------|---------------------|---|---------------------|---------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input checked="" type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | 125,000 | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | 125,000 | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ - | \$ 125,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|--|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Back Creek Gabbro Hill Significant Natural Heritage Area | |
| Total Cost: | \$ 100,000 | |

Project Description
 Protect Back Creek Gabbro Hill (ca.50 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status
 This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources ensure continued availability of environmental services from these properties, including clean air and water.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

| | New Requests | | | Approved Projects | | | |
|--|----------------|----------------|-----------------|---|-----------------|-----------------|-------------------|
| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Future Years |
| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | Adopted | Adopted | Planning | Planning | Planning | Planning | |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 100,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 50,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 50,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|---|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Butcher Branch Forest Significant Natural Heritage Area | |
| Total Cost: | \$ 700,000 | |

Project Description
 Protect Butcher Branch Forest (ca. 70 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status
 The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|-----------------|------------------|-------------------|------------------|--|-------------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: | | <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 700,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 700,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 350,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 350,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 700,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|--|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Charity Church Hardwood Forest Significant Natural Heritage Area | |
| Total Cost: | \$ 4,000,000 | |

Project Description
 Protect Charity Church Hardwood Forest (ca. 400 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status
 The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|-------------|-------------|-------------------|-------------|-------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: | | | |
| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Future |
| Project Costs | Adopted | Adopted | Planning | Planning | Planning | Planning | Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 4,000,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 2,000,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 2,000,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,000,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Soil & Water Conservation
Function: Economic & Physical Development
Project Title: Clarke Creek Heron Rookery Significant Natural Heritage Area
Total Cost: \$ 615,000



Project Description

Protect Clarke Creek Heron Rookery, a state-designated, regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

The proposed project is to either solicit donated conservation easements, or purchase development rights on and/or fee simple titles on part or all of parcels within this SNHA and place a conservation easement on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Cabarrus SWCD plans a conservation field school to be based on 33 acres they own inside this natural area. The county has donated a conservation easement on 36+ acres in the buffer on this natural area to Cabarrus SWCD.

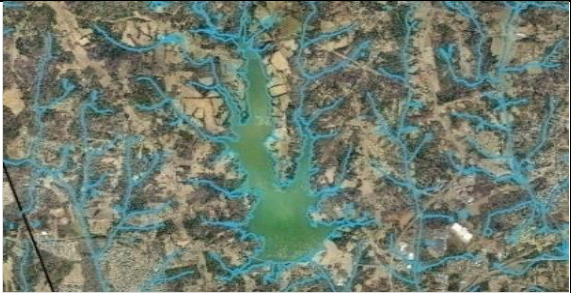
This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. An approved subdivision plan exists on a parcel adjacent to the SWCD property. Also, an existing residence is for sale on another parcel adjacent to the SWCD property. Acquisition of this parcel would provide improved access to the SWCD property.

| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | New Requests | | | Approved Projects | | | |
|---|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Project Costs | | | | | | | |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 600,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | 15,000 |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 615,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 300,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 315,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 615,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|--|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Coddle Creek Reservoir Significant Natural Heritage Area | |
| Total Cost: | \$ 4,900,000 | |

Project Description
 Protect Coddle Creek Reservoir SNHA, a state-designated local Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status
 The proposed project is to purchase development rights on part or all portions of parcels within this SNHA and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This watershed for this reservoir is classified as a WS-II Water Supply Watershed.

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Permanent conservation easements are more cost-effective than purchase of fee-simple property titles to protect water quality. Water quality will decline as development increases in this watershed, resulting in increased costs associated with water treatment.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|-----------------|------------------|--|------------------|------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 4,900,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,900,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 2,450,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 2,450,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,900,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|--|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Hartsell Road Mesic Forest Significant Natural Heritage Area | |
| Total Cost: | \$ 190,000 | |

Project Description
 Protect Hartsell Road Mesic Forest (ca. 19 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

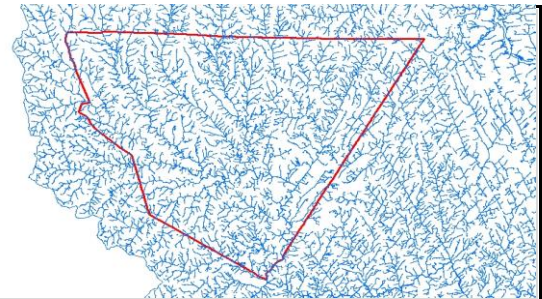
Background & Justification/Status
 This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal. The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Two priority areas have been developed since the 2002 report was released and other areas are owned by developers/investors.

| New Requests | | | Approved Projects | | | | |
|-------------------------|------------------------------|------------------------------------|--------------------------------------|------------------|--------------------------------------|-----------------------------------|-------------------|
| Type: | <input type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 190,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 190,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 95,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 95,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 190,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Soil & Water Conservation
Function: Economic & Physical Development
Project Title: Riparian Buffers/Floodplains Conservation
Total Cost: \$ 500,000




Project Description
 Protect buffers and floodplains along priority streams and place donated/purchased, permanent conservation easements on these areas.

Background & Justification/Status
 Requests for donated easements are rarely granted during development plan reviews. Donated easements will be sought on riparian buffers and floodplains on school campuses and other public properties. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Enhancement and restoration of streams and bottomland hardwood forests are SWCD priorities, in keeping with local, state and federal quality and wildlife goals.
 Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The 2005 Upper Rocky River Local Watershed Plan and the Yadkin-Pee Dee River Basin Water Quality Plan documents, developed by the state in partnership with Cabarrus SWCD, guide prioritization of water quality projects. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Flooding and resulting loss of lives and property will increase more rapidly due to debris blockages and siltation of stream channels as a result of unstable stream banks and inadequate vegetative buffers.

| | New Requests | | | Approved Projects | | | |
|---|--|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 500,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 250,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 250,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|---|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Schweinitz Sunflower Sites Significant Natural Heritage Areas | |
| Total Cost: | \$ 250,000 | |

Project Description
 Protect populations of the federally-endangered Schweinitz sunflower associated with the Georgeville (ca. 50 ac.), Miami Church Hill (ca. 1 ac.) and Miami Church Road (ca. 1 ac.) state-designated regional Significant Natural Heritage Areas using donated/purchased conservation easements.

Background & Justification/Status
 The proposed project is to purchase development rights on part or all portions of parcels within these sites and to place conservation easements on the same to protect the federally-endangered Schweinitz sunflower, a Piedmont prairie species. Acquisition of an official species recovery site should be considered if conservation efforts on existing sites is unsuccessful. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on these and other priority conservation projects, is likely to increase in the future. A utility right-of-way on the Miami Church Hill site was heavily impacted this year by logging activity. This site is currently for sale and development plans have been proposed. Delay in funding could result in a missed opportunity to protect this particular site.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|-----------------|------------------|-------------------|------------------|--|--------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: | | <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 250,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 125,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 125,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|---|--|
| Department: | Soil & Water Conservation |  |
| Function: | Economic & Physical Development | |
| Project Title: | Significant Natural Heritage Areas - Miscellaneous Conservation | |
| Total Cost: | \$ 200,000 | |

Project Description
 Protect state-designated Significant Natural Heritage areas, including but not limited to the Concord Ring Dike/Jackson School, Suther's Wet Prairie (ca. 10 ac.) and Rocky River Corridor (ca. 80 ac.), with donated/purchased permanent conservation easements.


Background & Justification/Status
 The proposed project is to acquire development rights on these sites through donation/purchase and place conservation easements on the sites. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed
 Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on these and other priority conservation projects, is likely to increase in the future. A wetland in the Rocky River Corridor was altered by construction of Bruton Smith Blvd. and a portion of state Stonewall Jackson YDC.

| | New Requests | | | Approved Projects | | | |
|--|--|--------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 200,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | | \$ - | \$ - | \$ - | \$ 200,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | 50,000 |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 150,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------|--|
| Department: | Human Services |  |
| Function: | Human Services | |
| Project Title: | Human Services Building | |
| Total Cost: | \$ 30,000,000 | |


Project Description
 The Department of Human Services resides in a leased building. Major improvements were made to the building in 2013, however the County may want to build a building to avoid using leased space.

Background & Justification/Status
 When the growing population of the County, the current leased facilities will not provide enough space to adequately serve the needs of the County's residents.

Impact If Not Funded and Maximum Time it Can be Delayed
 The lack of adequate facilities could cause longer wait times and delays for residents seeking services from the Department of Human Services. The leased building will eventually require upgrades that will result in increased leasing rates.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|----------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 30,000,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 30,000,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------------------|--|
| Department: | Infrastructure and Asset Management |  |
| Function: | Human Services | |
| Project Title: | Human Services Building HVAC | |
| Total Cost: | \$ 100,000 | |

Project Description
 There are currently 40 HVAC units on the roof of the Human Services Building in Kannapolis. The CIP allows for approximately 6-9 units to be replaced at a time depending on the size of the unit and the area of space it serves.

Background & Justification/Status
 Six to nine (6-9) units have been replaced each year for the past five years. This request keeps consistent with the replacement plan, which keeps the heating and cooling of the building consistent. After FY15, replacement from the CIP will slow down since there will not be a need for as many as 6 replacements. Therefore, cost will shift to the operating budget because it will likely fall below the \$100,000 CIP threshold.

 The project aligns with BOC goal 3. It uses resources wisely and responsibly by protecting the heating and cooling of the building, thereby maximizing the value of the County's investments in that building.

Impact If Not Funded and Maximum Time it Can be Delayed
 If the project is not funded, there will be inadequate heating and cooling of the building. Since the HVAC's are on a replacement plan, it cannot be delayed any further.
 Since there is a mix of old and new HVAC's the efficiency gained by new one's is neutralized by the inefficiency of old one's.

| | New Requests | | | Approved Projects | | | |
|--------------------------------|---|-------------|-------------|--|-------------------|-------------|-------------|
| | Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Future |
| Project Costs | Adopted | Adopted | Planning | Planning | Planning | Planning | Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | 100,000 | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 100,000 | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | 100,000 | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 100,000 | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | - | | | | | | |
| Materials & Supplies | - | | | | | | |
| Contracts & Services | - | | | | | | |
| Capital Outlay | - | | | | | | |
| Other | - | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation
Project Title: Camp T.N. Spencer Park
Total Cost: \$ 3,092,908



Project Description

Future years are slated for the replacement of Helms Hall (dining/retreat building- attached picture) and the office both of which have structural issues and the addition of a large Arts/Crafts Shelter building with a small amphitheater. Sustainable practices will be used where feasible and practical in all construction.

Background & Justification/Status

A replacement for Helms Hall is recommended based on structural integrity of the buildings, use, size, 2012 ADA regulations and the approval of the request for updated Park Master plan and costs to be included in an updated Comprehensive Department Master plan. The architect has already been arranging plans.

In 2002, the Cabarrus County Boys and Girls (B&G) Club and Cabarrus County entered into a long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park to include a perimeter loop walking/jogging trail, cabins, playground, building improvements and signage. Construction of the public bathhouse for the pool at Camp T.N. Spencer was completed in 2009.


Replacing Helms Hall will prevent the building from falling over thereby maximizing the existing value of the building and surrounding park. It will also maintain the long-term relationship with the B&G Club.

Impact If Not Funded and Maximum Time it Can be Delayed

Liability of the two buildings based on structural integrity. Revenues based on potential rentals. Lack of office space for staff that operate, maintain, provide programs, and oversee daily operations at the park.

| New Requests | | | | Approved Projects | | | |
|-------------------------|------------------------------|------------------------------------|---|---------------------|--------------------------------------|-----------------------------------|---------------------|
| Type: | <input type="checkbox"/> New | <input type="checkbox"/> Expansion | <input checked="" type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | 140,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 2,851,128 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 101,780 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,092,908 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | 3,092,908 |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,092,908 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Utilities | | | | | | | 2,985 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,985 |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------|--|
| Department: | Active Living and Parks |  |
| Function: | Culture & Recreation | |
| Project Title: | Carolina Thread Trail | |
| Total Cost: | \$ 25,000,000 | |

Project Description
 This project is the beginning of a multiyear plan to construct Greenways throughout Cabarrus County. There are 107 miles identified throughout the County. 57 of those miles would be linked to the Carolina Thread Trail. The other 50 miles are not part of the Carolina Thread Trail system. Of the 50 linked to this system, 25 are planned in the unincorporated parts of the County. The remaining 32 miles are planned in the towns and cities of Cabarrus.

Background & Justification/Status
 Land acquisitions, design and development will take many years to complete. When completed, this will also allow for alternate transportation to 15 counties in NC and SC. There will be no additional budget impacts for this phase. The first project in this mult year plan is identified for planning/design in FY 2017 and construction in FY 2018.


This project aligns with BOC Goal 1. Greenways enhance the quality of life by addressing the growing need for connectivity from residence to exercise, work, school, etc.

Land and construction costs will continue to rise making this project more difficult to complete.

It is very difficult to determine the operating budget impact since this is planned in future years.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|----------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 50,000 | | | | |
| Land/Acquisition | | | | 200,000 | | | |
| Construction | | | | 800,000 | | | 23,950,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 50,000 | \$ 1,000,000 | \$ - | \$ - | \$ 23,950,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 50,000 | 1,000,000 | | | 23,950,000 |
| Total | \$ - | \$ - | \$ 50,000 | \$ 1,000,000 | \$ - | \$ - | \$ 23,950,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|--|--|
| Department: | Active Living and Parks |  |
| Function: | Culture & Recreation | |
| Project Title: | Frank Liske Park - Artificial Turf for Fields at Frank Liske Park Soccer Complex | |
| Total Cost: | \$ 5,820,000 | |

Project Description

Artificial turf for eight (8) fields at Frank Liske Soccer Park. Design Services for entire facility (landscape architecture, surveys, civil engineering, CAD, erosion control compliance, site planning, etc.). Permitting included. Rough Grading and soil removal, if any, to create a flat field area, spoiling excavated materials onsite. Finish grading, drainage, and curbing for field, all green for flexible field use, with soccer game lines inlaid. Heat-reducing infill and turf groomer included.

Background & Justification/Status

Switching 2 fields to artificial turf allows for more year long play on the fields and also play during wet conditions when the complex would normally be shut down. In addition it would be possible to use these artificial fields for other sports use such as lacrosse.

This increases the opportunity for revenue as well as countywide economic development.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued wear down of the existing natural turf fields that are used the most by the contract partners. Loss of potential revenue and economic development.

| | New Requests | | | Approved Projects | | | |
|---|--------------|-------------|-------------|--|---------------------|-------------|---------------------|
| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Future |
| Project Costs | Adopted | Adopted | Planning | Planning | Planning | Planning | Years |
| Planning/Design | | | | | 60,000 | | 20,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | 1,740,000 | | 4,000,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 1,800,000 | \$ - | \$ 4,020,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | 1,800,000 | | 4,020,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 1,800,000 | \$ - | \$ 4,020,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation
Project Title: Frank Liske Park - Mini-golf, restrooms, concessions, and office building
Total Cost: \$ 825,000



Project Description
 Design and construct an ADA compliant office, restroom, and concessions building adjacent to a newly designed and constructed ADA compliant mini-golf course. Storage area to be included in the building.

Background & Justification/Status
 To provide ADA compliant mini-golf course and concessions structure that would be combined with office and restrooms as it is now.

 This project aligns with BOC Goals 1 and 3. It enhances the quality of life for residents by offering a course accessible by all, regardless of disability. Furthermore, it minimizes risk within existing facilities by addressing their safety issues as well.

Impact If Not Funded and Maximum Time it Can be Delayed
 There is potential for legal liability if replacement of the structure and course is not planned. The liability may result in course closure. The loss of revenue would be approximately \$14,500 annually.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | 50,000 | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | 750,000 | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | 15,000 | | |
| Other | | | | | 10,000 | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 825,000 | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | 825,000 | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 825,000 | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | 3,500 | | 3,605 |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Utilities | | | | | 4,000 | | 4,120 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 7,500 | \$ - | \$ 7,725 |

Capital Improvement Plan

| | |
|-----------------------|-----------------------------------|
| Department: | Active Living & Parks |
| Function: | Culture & Recreation |
| Project Title: | Frank Liske Park - Multi Projects |
| Total Cost: | \$ 4,085,000 |




Project Description
 Future development consists of a water spray ground, additional parking and lighting, water reclamation will be included as well as a concession/restroom facility (2018). A new boardwalk and bridge for the lake making it ADA accessible for fishing and boating planned for future years.

Background & Justification/Status
 The water spray ground will provide a much needed face lift for the Park and enhance the quality of life of the citizens by providing a service that was considered the #1 desired amenity from the 2000 Master Plan. Additionally, this would be a revenue producing facility to help offset the operating costs. Located near the center of the County, this District Park has been open to the public since June of 1982. There are a variety of amenities that include: baseball/softball complex, soccer complex, volleyball, horseshoes, fishing, paddleboats, mini-golf, walking/hiking trails, tennis complex, and picnic shelters/sites. A refurbished barn is the focal point and serves as a host to many family reunions, picnics, weddings, receptions, and business gatherings. A study on the facility was performed in 2000 for potential revenue producing amenities and a spray ground was the number one item identified. This project aligns with BOC Goal 1. The new projects will enhance the quality of life of residents.

Impact If Not Funded and Maximum Time it Can be Delayed
 These amenities would provide potential to produce substantial revenue and provide more reasons to utilize the park. Use of the park could drop if no new amenities are added. Many years have gone by without new amenities that can support resident needs. Therefore, the project should not be delayed any further.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|--------------------|---------------------|--|---------------------|---------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | 35,000 | | | 50,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | 1,000,000 | | | 2,500,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 500,000 |
| Total | \$ - | \$ - | \$ - | \$ 1,035,000 | \$ - | \$ - | \$ 3,050,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | - | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 1,035,000 | | | 3,050,000 |
| Total | \$ - | \$ - | \$ - | \$ 1,035,000 | \$ - | \$ - | \$ 3,050,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | 25,394 | | | - |
| Materials & Supplies | | | | 1,000 | | | - |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ 26,394 | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|---------------------------------------|--|
| Department: | Active Living and Parks |  |
| Function: | Culture & Recreation | |
| Project Title: | Frank Liske Park Overflow Parking Lot | |
| Total Cost: | \$ 165,000 | |

Project Description
 Additional overflow parking lot at Frank Liske Park located in between the barn and tennis courts to address potential sinkholes from mud and slips and falls.

Background & Justification/Status
 Current parks attendance exceeds parking capacity. Additional events such as tournaments and races have caused more demand for parking spaces and overflow is currently parking on gassy areas. There are currently just under 1,300 parking spaces in the entire park.

 This project aligns with BOC Goal 3. The new parking will maximize the use of the park and also minimize risk posed by parking on grassy areas.

Impact If Not Funded and Maximum Time it Can be Delayed
 If the project is not funded the potential for trips and falls is likely. Additionally cars and people could get stuck in some of the sinkholes that develop from the destruction of grass after the rain. Any future savings from not cutting the grass would be made up with parking lot maintenance costs.
 The project is best not delayed past FY 2016.

| | New Requests | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|-------------------|--------------------------------------|-----------------------------------|--------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | 15,000 | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 150,000 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ 165,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | 165,000 | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ - | \$ 165,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | |
|-----------------------|---|
| Department: | Active Living and Parks |
| Function: | Culture & Recreation |
| Project Title: | Frank Liske Park - Western Playground Restroom Facility |
| Total Cost: | \$ 370,000 |




Project Description
 Additional restroom facility near Western Playground and Shelters at Frank Liske Park are required to meet ADA compliance.

Background & Justification/Status
 ADA Compliance Survey noted a significant lack of restroom facilities. ADA requires restrooms 500 feet from amenities. This area of the park was the most glaring in terms of its distance from a restroom. In upcoming years more facilities will need to be added. This is phase I.

Impact If Not Funded and Maximum Time it Can be Delayed
 If the project is not funded there is a legal liability from ADA. This project has been needed for several years and therefore, is best to stay in the FY 2017 plan.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|-------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 20,000 | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | 350,000 | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 370,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 370,000 | | | | |
| Total | \$ - | \$ - | \$ 370,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | 927 | 955 | 983 | 1,013 | 1,043 |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 927 | \$ 955 | \$ 983 | \$ 1,013 | \$ 1,043 |

Capital Improvement Plan

| | |
|---|--|
| <p>Department: Active Living and Parks</p> <p>Function: Culture & Recreation</p> <p>Project Title: Northeast Cabarrus Community Park</p> <p>Total Cost: \$7,675,000</p> |  |
|---|--|

Project Description
 Land purchase and park development in the northeast quadrant of the County.

Background & Justification/Status
 The 2002 adopted Livable Community Blueprint identifies the northeast part of the County as being deficient in developed park lands. 200+ acres is defined as a district park and would serve the area well with both active and passive pursuits not only for the northeast quadrant, but the entire region. Carolina Thread Trail and Catawba Lands Conservancy is in the process of preserving 391 acres in the area and has offered Cabarrus County the opportunity to purchase as much of the land as wanted for a park in 2016.

This project is aligned with BOC Goal 1. This park is in response to a deficiency in a growing part of the County. It would positively impact the quality of life of those in that area as well as the rest of the County residents.

Impact If Not Funded and Maximum Time it Can be Delayed
 Lacking in adequate services to enhance the quality of life for the citizens. Land and construction costs have increased and will continue to increase. If these large parcels aren't purchased now, it will impact the opportunity to develop this district park.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | 1,500,000 | | | 300,000 |
| Land/Acquisition | | | | | | | 5,875,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ 1,500,000 | \$ - | \$ - | \$ 6,175,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 1,500,000 | | | 6,175,000 |
| Total | \$ - | \$ - | \$ - | \$ 1,500,000 | \$ - | \$ - | \$ 6,175,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | 33,000 |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 33,000 |

Capital Improvement Plan

Department: Active Living and Parks
Function: Culture & Recreation
Project Title: Park Land Acquisition
Total Cost: \$28,800,000



Project Description

The purchase and later development of Park Land which would provide green spaces, conservation efforts, and a place for families and friends to gather and enjoy. The Carolina Thread Trail Greenway will be part of this plan too.

Background & Justification/Status

The 2002 Livable Community Blueprint indicates that parks and recreation is not an amenity to be afforded only by the affluent, but is a basic necessity that benefits individuals, their community, the environment and economy and that access to quality parks and recreation services should be readily accessible regardless of where they live in the county. The Federal Outdoor Recreation Resource Review Commission projections for overall outdoor recreational demand for the year 2000 was reached in 1980, twenty years earlier than projected leaving local and state service providers trying to "catch up" on facility acquisition and development. NRPA recommends 6 - 10 developed acres per 1000 population; at 181,500 population this would be 1090 - 1815 acres. Currently developed: FLP 230, NCP 50, and Spencer 50 = 330 acres. Department Comprehensive Master plan will be updated in 2014 and will provide Future Years data. This project aligns with BOC Goal 1. Acquiring more land for parks would continue enhancing the quality of life of residents. This is especially the case considering the gap in acreage of parks.

Impact if Not Funded and Maximum Time it Can be Delayed

Lacking in adequate services to enhance the quality of life for the citizens and putting us farther behind the recommended per acre developed formula for park services.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|----------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 28,800,000 |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 28,800,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 28,800,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 28,800,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | 132,000 |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 132,000 |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------|--|
| Department: | Active Living and Parks |  |
| Function: | Culture & Recreation | |
| Project Title: | Robert Wallace Park | |
| Total Cost: | \$8,595,000 | |

Project Description
 A full-service 190-acre community park in the southeast part of the County is required per The Livable Community Blueprint.

Background & Justification/Status
 Phase I cost of \$3,119,375 (increase based on alternate entrance) includes: the main infrastructure, maintenance building, paddleboats, concessions & restrooms, maintain biking trails, fishing pier, boardwalk, walking/hiking and support facilities and amenities. Phase II is projected to cost \$3,178,569 and includes picnic sites, multipurpose building, restrooms, cabins, splash pad, lake dam construction and support facilities and amenities. Phase III is estimated to cost \$2,297,056 and will include amphitheater, picnic sites, dog park, primitive camp sites, athletic field irrigation/sprigging/lighting, lighted tennis courts, bike track, support amenities and facilities. As many "Green" measures as possible will be implemented during development.

This project aligns with BOC goal 1. This park will preserve and enhance the quality of life of residents in the Southeast community, where there is large population growth.

Impact If Not Funded and Maximum Time it Can be Delayed
 No funding would put the residents of the County further behind in recreational pursuits. Additionally, construction and materials costs will rise as years progress. Costs include a 10% increase since inception in 2010.

| New Requests | | | | Approved Projects | | | |
|-------------------------|------------------------------|------------------------------------|--------------------------------------|-------------------|---|-----------------------------------|---------------------|
| Type: | <input type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input checked="" type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 25,000 | 50,000 | | | 150,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | 1,744,375 | 800,000 | 500,000 | | 5,325,625 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$1,769,375 | \$ 850,000 | \$ 500,000 | \$ - | \$ 5,475,625 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | - | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 1,769,375 | 850,000 | 500,000 | | 5,475,625 |
| Total | \$ - | \$ - | \$1,769,375 | \$ 850,000 | \$ 500,000 | \$ - | \$ 5,475,625 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | 174,512 | 177,130 | 179,787 | 182,483 | 185,221 |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 174,512 | \$ 177,130 | \$ 179,787 | \$ 182,483 | \$ 185,221 |

Capital Improvement Plan

| | |
|-----------------------|------------------------------------|
| Department: | Active Living and Parks |
| Function: | Culture & Recreation |
| Project Title: | School Park Projects Miscellaneous |
| Total Cost: | \$5,000,000 |



Project Description
 As schools are built across the county, school parks will be built at selected schools. These sites will be determined by the amount of land purchased and the location. School parks are developed to supplement parks across the county to fill voids in athletic needs.

Background & Justification/Status
 Bethel Elementary, Pitts Elementary and Patriot Elementary were the last schools built. These school/parks add quality of life to the citizens by providing, athletic fields, and walking areas in close proximity to their homes. Additionally, the infrastructure for the facility is in place and less costly to build.


This project is aligned with BOC Goals 1 and 3. School parks are a responsible way to enhance quality of life through growth. It creates partnerships and maximizes the value of County investments like schools, in general.

Impact If Not Funded and Maximum Time it Can be Delayed
 Overuse of athletic facilities and more demand for walking facilities by the citizens are the biggest impacts. During the last survey, walking trails were the highest requested amenities for neighborhoods.

The year will be specified once schools decide on the next building of a school.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 5,000,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 5,000,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | 25,000 |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 25,000 |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------|--|
| Department: | Active Living and Parks |  |
| Function: | Culture & Recreation | |
| Project Title: | Vietnam Veterans Park | |
| Total Cost: | \$3,850,000 | |

Project Description

The original park concept consists of six phases which include nature trails, mountain bike trails and tennis courts. These last phases will be built in the future. A bridge connecting the panels will be vital during development. The Carolina Thread Trail connects the Kannapolis 8 Mile Branch Greenway with Concord along Irish Buffalo Creek which runs through the park property. In FY2018, a Mountain Bike Trail and restroom/parking area will be built.

Background & Justification/Status

The various projects will complete the last Park Master Plan. In 1998-99, the City of Kannapolis, Church of God Children's Home and Cabarrus County entered into two formal 20 year agreements for approximately ninety (90) acres to construct a public park on Orphanage Road. Opened Phase I and II to public on October 11, 2001. Phase III included the following park elements: pedestrian trails, boardwalks, disc golf course, bocce courts, etc., and dedicated in 2008. Collaborating with the City of Kannapolis, in 2005 Cabarrus County was awarded a Park and Recreation Trust Fund Grant from the State of NC for Phase III development. A Park Master plan is proposed to be updated during the Department Comprehensive Master plan update in 2014. These projects align with BOC Goal 1. It considers resident needs obtained through the Parks Master Plan process.

Impact If Not Funded and Maximum Time it Can be Delayed

Lack of facilities in the county to enhance the quality of life for the citizens and to meet the recommended person per acre of developed park land ratio by the National Recreation and Park Association. Additionally, there are health issues like obesity that can increase without a place like a park in which to be active. The project can be pushed back, but this will likely lead to residents leaving the County to pursue park activities.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | 20,000 | | | |
| Land/Acquisition | | | | 850,000 | | | |
| Construction | | | | | | | 2,630,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 350,000 |
| Total | \$ - | \$ - | \$ - | \$ 870,000 | \$ - | \$ - | \$ 2,980,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | 870,000 | | | 2,980,000 |
| Total | \$ - | \$ - | \$ - | \$ 870,000 | \$ - | \$ - | \$ 2,980,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | 15,688 | 15,923 | 31,375 | - |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ 15,688 | \$ 15,923 | \$ 31,375 | \$ - |

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation
Project Title: Vietnam Veterans Park - Restroom Facility
(new)
Total Cost: \$ 375,000



Project Description

Design and construct a restroom facility near the front of the facility amenities (playground, courts, shelter).

Background & Justification/Status

To provide ADA compliance for restroom facilities by building them within 500 feet of amenities.

This project aligns with BOC Goals 1. It enhances the quality of life for residents by offering a restroom accessible by all, regardless of disability.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, there is potential for legal liability.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | 15,000 | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | 350,000 | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | 10,000 | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 375,000 | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | 375,000 | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 375,000 | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | 1,500 | 1,545 | 1,591 |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Utilities | | | | | 1,000 | 1,030 | 1,061 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,575 | \$ 2,652 |

Capital Improvement Plan

Department: Library
Function: Culture & Recreation
Project Title: Mt. Pleasant Library Expansion
Total Cost: \$ 456,000



Project Description

Expansion of the Mt. Pleasant Library by 1,900 square feet. This will more easily accommodate for more computers, books, and sitting area.

Background & Justification/Status

The population has grown nearly 40% since the library was built. Therefore the current space is inadequate for modern library operations.

The expansion is on land owned by Cabarrus County. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures, and equipment. However, the budget below reflects the full cost.

This project aligns with BOC Goal 5. The expanded library would ensure greater access for patrons to fulfill their life-long educational pursuits.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, then the library will continue to get crowded and residents of Mt. Pleasant and those that visit it's library will not seek educational pursuits through the library.

Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project is only viable at some time in the future.

| | New Requests | | | Approved Projects | | | | Future Years |
|--|-----------------|-----------------|------------------|---|------------------|------------------|-------------------|--------------|
| | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | | |
| Type: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | | |
| Project Costs | | | | | | | | |
| Planning/Design | | | | | | | | |
| Land/Acquisition | | | | | | | | |
| Construction | | | | | | | 418,000 | |
| Building Improvements | | | | | | | | |
| Equipment | | | | | | | 38,000 | |
| Other | | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 456,000 | |
| Funding Sources | | | | | | | | |
| General Fund | | | | | | | | |
| Capital Reserve Fund | | | | | | | | |
| Mutl Year Fund | | | | | | | | |
| Debt | | | | | | | | |
| Grants | | | | | | | | |
| Permits/Fees | | | | | | | | |
| Other-TBD | | | | | | | 456,000 | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 456,000 | |
| Operating Budget Impact | | | | | | | | |
| Salaries & Benefits | | | | | | | | |
| Materials & Supplies | | | | | | | | |
| Contracts & Services | | | | | | | | |
| Capital Outlay | | | | | | | | |
| Other - Utilities | | | | | | | 3,200 | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,200 | |

Capital Improvement Plan

| | | |
|-----------------------|------------------------------|--|
| Department: | Library |  |
| Function: | Culture & Recreation | |
| Project Title: | West Cabarrus Library Branch | |
| Total Cost: | \$ 4,514,000 | |

Project Description
 A 15,000 square foot full-service library will need to be built in the western part of Cabarrus County due to increasing population.

Background & Justification/Status
 Since the Concord Library was built in 1977, the population of Concord has grown over 300%. Specifically, residents in western Cabarrus County (Afton and Concord Mills) are currently underserved by a library within reasonable driving distance. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures, and equipment. However, the budget below reflects the full cost. Land would also have to be donated.

 This request aligns to BOC Goals 1 and 5. The new library would enhance the quality of life those in the western part of the County, especially considering the growth there. This would provide them an equal opportunity and access to the educational programs and environment a library provides.

Impact If Not Funded and Maximum Time it Can be Delayed
 If not funded, the other libraries in the County will continue to be crowded and over utilized. This request should be delayed no later than 8 years, 2023.
 Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project is only viable at some time in the future.

| | New Requests | | | Approved Projects | | | |
|--------------------------------|---|-------------|-------------|--|-------------|-------------|---------------------|
| | Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | Future |
| Project Costs | Adopted | Adopted | Planning | Planning | Planning | Planning | Years |
| Planning/Design | | | | | | | 264,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 3,300,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | 450,000 |
| Other | | | | | | | 500,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,514,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 4,514,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,514,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | 600,000 |
| Materials & Supplies | | | | | | | 250,000 |
| Contracts & Services | | | | | | | 50,000 |
| Capital Outlay | | | | | | | |
| Other - Utilities | | | | | | | 21,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 921,000 |

Capital Improvement Plan

Department: Adult & Aging
Function: Human Services
Project Title: Southern Cabarrus Senior Center
Total Cost: \$ 3,390,000



Project Description

This facility will accommodate the needs of the Lunch Plus Club under the umbrella of the new Senior Center for the Midland community and southern area of Cabarrus County. The facility will allow a central location in this community to provide access to all available services and/or resources that provide support to older adults

Background & Justification/Status

A void exists for services for older adults in the southern part of the county. With 10,000 folks per day turning 65, and will for 17 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. These will be future years projects.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, seniors may not elect to remain or relocate to Cabarrus County. Senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 3,390,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,390,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 3,390,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,390,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | 145,000 |
| Materials & Supplies | | | | | | | 30,000 |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,000 |

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation
Project Title: Senior Center
Total Cost: \$ 10,650,000



Project Description

The development of a new senior center in the western part of the county. The western areas of the county have been the fastest growing parts of the county, have sustained demand for senior services and could support the facility.

Background & Justification/Status

Due to the termination of our facility use agreement with the Cannon Memorial UMCA and the closing of the Murdock Senior Center, a void exists for services for older adults in the western part of the county. With 10,000 folks per day turning 65, and will for 17 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. These will be future years projects.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, seniors may not elect to remain or relocate to Cabarrus County. Senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|----------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | 150,000 |
| Land/Acquisition | | | | | | | 2,500,000 |
| Construction | | | | | | | 7,000,000 |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 1,000,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,650,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | - |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | 10,650,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,650,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | - |
| Materials & Supplies | | | | | | | - |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|-----------------------|--|
| Department: | Arena & Events Center |  |
| Function: | Culture & Recreation | |
| Project Title: | Aisle Safety Lighting | |
| Total Cost: | \$ 175,000 | |

Project Description
Install lighting to illuminate steps and aisles in Arena building.


Background & Justification/Status
The Arena building does not currently have any lighting for steps and aisles when the main lights fixtures are off. Many events in this building require reduced ambient lighting with no auxiliary lighting visible from the stage. This project would enhance guest safety. Fifteen events would have benefitted from this lighting in FY13, seventeen in FY14, and eighteen in FY15.

This project aligns with BOC Goal 3. It minimizes risk of trips and fall through better lighting in the aisles, thereby responsibly operating the building.

Impact If Not Funded and Maximum Time it Can be Delayed
The Arena is exposed to a significant risk of trip and fall injuries as long when auxiliary lighting is not available. Therefore, this project should not be delayed any further than FY 2017.

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|-----------------|--------------------------------------|-------------------|------------------|------------------|-----------------|
| Type: | [X] New [] Expansion [] Replacement | | Status: [] In Progress [] Complete | | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | 175,000 | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 175,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 175,000 | | | | |
| Total | \$ - | \$ - | \$ 175,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | 1,500 | 1,545 | 1,591 | 1,639 | 1,688 |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 1,500 | \$ 1,545 | \$ 1,591 | \$ 1,639 | \$ 1,688 |

Capital Improvement Plan

| | | |
|-----------------------|-----------------------|--|
| Department: | Arena & Events Center |  |
| Function: | Culture & Recreation | |
| Project Title: | Event Center Entrance | |
| Total Cost: | \$ 140,000 | |

Project Description
 New construction of a covered entrance to the Event Center is required to offers guests protection from weather and to match the architectural appearance of the rest of the complex.

Background & Justification/Status
 This building is most often used for consumer shows where the doorway is both a point-of-sale for admission and a controlled entrance. A covered entrance can offer better shelter to guests, provide for more efficient ticket sales operations, and make the building more attractive to consumer/tradeshows owners by providing them with more useable floor space in the building.

This project aligns with BOC goal 3. The new entrance will maximize the use of the Arena by providing a covered space that guests can feel comfortable using, rather than crowding inside.

Impact If Not Funded and Maximum Time it Can be Delayed
 The entrance would move ticket sales and show entrances to the interior of the building, which currently interferes with some consumer show's ability to make the best use of rentable space. The project can be delayed into the future if absolutely necessary.
 A paint job every five years would be the only operating impact on the budget

| New Requests | | | | Approved Projects | | | |
|-------------------------|------------------------------|---|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input type="checkbox"/> New | <input checked="" type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 5,000 | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | 135,000 | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 140,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 140,000 | | | | |
| Total | \$ - | \$ - | \$ 140,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | |
|-----------------------|---|
| Department: | Arena & Events Center |
| Function: | Culture & Recreation |
| Project Title: | Marquee Replacement & Sign Enhancements |
| Total Cost: | \$ 112,500 |



Project Description
 Replace LED panels on Hwy. 49 marquee and main entrance. Also add programmable signs at two major intersections in parking lots, lighted directional signs in key parking lot islands, programmable menu boards at permanent concessions stands, and programmable signs at building entrances.

Background & Justification/Status
 Current LED panels have been in service nearly ten years and are nearing the end of their useful life. Replacing these panels and adding additional signs will provide a better guest experience and enhance the overall aesthetics of the complex.


This project aligns with BOC Goal 3. The existing signs' life has been maximized and so it would be wise to replace them with more efficient and current signs.

Impact If Not Funded and Maximum Time it Can be Delayed
 If funding is not appropriated, then visitors will have difficulty easily finding their event, especially when multiple functions take place simultaneously.

The savings from a more efficient sign are erased by small maintenance costs.

| New Requests | | | | Approved Projects | | | |
|-------------------------|------------------------------|------------------------------------|---|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input type="checkbox"/> New | <input type="checkbox"/> Expansion | <input checked="" type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 2,500 | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | 10,000 | | | | |
| Equipment | | | 100,000 | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 112,500 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 112,500 | | | | |
| Total | \$ - | \$ - | \$ 112,500 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|-------------------------|--|
| Department: | Arena & Events Center |  |
| Function: | Culture & Recreation | |
| Project Title: | Pave Front Overflow Lot | |
| Total Cost: | \$ 145,000 | |

Project Description
 Pave and stripe the gravel overflow parking lot near Hwy. 49 to reduce staffing costs, maintenance expenses associated with gravel, and provide a better appearance to traffic along Highway 49.

Background & Justification/Status
 The gravel overflow lot near Highway 49 is being used by more than 20 events per year as guest parking. Event staff is often required to assist guests in finding their way to the parking lot and finding parking places.


This project aligns with BOC Goal 3. The lot would maximize the use of the overflow lot in a financially and aesthetically responsible manner.

Impact If Not Funded and Maximum Time it Can be Delayed
 Continued maintenance and staffing expenses associated with using gravel parking lot as primary parking for many events. However, it could be deferred to future years if absolutely necessary.

| New Requests | | | | Approved Projects | | | |
|-------------------------|------------------------------|---|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|------------------|
| Type: | <input type="checkbox"/> New | <input checked="" type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | 3,000 | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | 142,000 | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 145,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 145,000 | | | | |
| Total | \$ - | \$ - | \$ 145,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | 10,879 | 11,042 | 11,208 | 11,376 |
| Materials & Supplies | | | | 516 | 524 | 532 | 540 |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ 11,395 | \$ 11,566 | \$ 11,739 | \$ 11,916 |

Capital Improvement Plan

Department: Arena & Events Center
Function: Culture & Recreation
Project Title: High Man Lift
Total Cost: \$ 131,000



Project Description
 A new 86 foot man lift for Arena operations will help with setup, electrical, and audio work.

Background & Justification/Status
 Arena staff use the lift in preparing various shows. IAM staff also use the lift as needed. Rental cost of a comparable lift for these durations would exceed \$51,000 per year. The current lift is a 1997 model that was used when we purchased it and needs to be replaced.

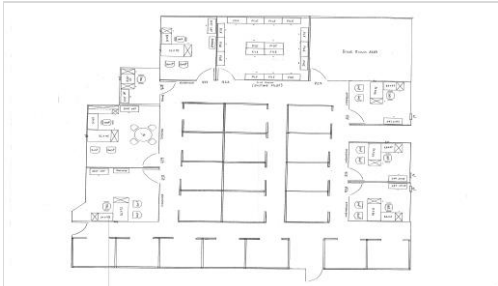
Maintenance costs on existing lift have been slightly in excess of \$21,000 over the last twelve months.

This project aligns with BOC Goal 3. It minimizes any safety risk in using an older lift. It also offers more efficiency in using it rather than renting.

Impact If Not Funded and Maximum Time it Can be Delayed
 If the project is not funded, it negatively impacts the efficiency of operations and increases rental cost. It should not be delayed longer than FY 2016.

| Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | 131,000 | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ 131,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | 131,000 | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ - | \$ 131,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

| | | |
|-----------------------|--|--|
| Department: | Human Services |  |
| Function: | Child Support | |
| Project Title: | Renovation of Space for New Child Support Area (new) | |
| Total Cost: | \$ 129,000 | |

Project Description
 The project entails repainting and carpeting the right rear area of the Human Services facility for use by the child support department. The area will also require to be furnished with cubicles and stand alone furniture for the offices. It needs are cabling for the 19 cubicles and two key card entry doors.

Background & Justification/Status
 The economic services area continues to grow with the mandates to provide services to a broader number of clients. Additional space is needed for this department and the logical location would be in the current child support area as economic services currently surrounds the child support area and has the largest staff of all the human services divisions. Relocating child support will provide this division with three interview rooms for their clients along with two individual conference rooms for group meetings. Employees would no longer have to interview in their individual cubicles and ensure that all documents and electronic data is not in view of clients during interviews

Impact If Not Funded and Maximum Time it Can be Delayed
 Additional economic services staff will no longer be placed with current staff and mixed in with other division. During FY 2014, a great deal of effort and reorganization took place to move staff back with their respective departments and create a flow for clients to limited areas of the agency.

| Requests | | | | Approved Projects | | | |
|--|--------------------|--------------------|---------------------|---|---------------------|---------------------|-----------------|
| Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | 129,000 | | | | | |
| Total | \$ - | \$ 129,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | 129,000 | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ - | \$ 129,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: Capital Outlay Expense Funding
Total Cost: \$1,020,000 Annually



Project Description

Funds are to be used by the schools at their discretion for capital outlay needs, for example, building improvements, furniture, buses, technology. Included in Capital Outlay expense funding are funds for school start-up.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|---------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other-various projects | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 |
| Total | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 |
| Funding Sources | | | | | | | |
| General Fund | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 | \$ 1,020,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: KCS Capital Outlay Funding
Total Cost: \$100,000 Annually



Project Description

Funds are to be used by the schools at their discretion for capital outlay needs (for example building improvements, furniture, buses, technology) Included in Capital Outlay funding are funds for school start-up.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-------------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other-Various needs | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Funding Sources | | | | | | | |
| General Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Rowan Cabarrus Community College
Function: Education
Project Title: Capital Outlay Expense Funding
Total Cost: \$100,000 annually



Project Description
 Funds are to be used by the College at their discretion for capital outlay needs. (for example, building improvements, furniture, technology)

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|-------------------------|---|--------------------|---------------------|--|---------------------|---------------------|-------------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Funding Sources | | | | | | | |
| General Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Rowan Cabarrus Community College
Function: Education
Project Title: Additional South Campus Building
Total Cost: \$ 17,017,979



Project Description

RCCC intends to develop an Advanced Technology Training and Collaboration Center, (ATTAC Center), which will bridge applied learning in leading technologies to marketable, adaptable career skills.

Background & Justification/Status

The Center will serve the communities and local business and industry in Rowan and Cabarrus counties and in the greater Charlotte metropolitan area. The ATTAC Center will provide state-of-the-art technical training which will result in the completion of certificates, diplomas, and associate's degrees. All the educational programs associated with the ATTAC Center would ideally be collocated in a dedicated building that would facilitate the collaboration necessary for this interdisciplinary training. This building is envisioned to be located on the RCCC South Campus adjacent to either Building 200 or 3000. Building 3000 was constructed with school bond proceeds in FY2006 with opening in 2007.

This project aligns with BOC Goals 1 and 5. The new building will give greater access to education for the growing population in Cabarrus, allowing residents to fulfill their potential and contribute to the community.

Impact If Not Funded and Maximum Time it Can be Delayed

Annual operational funding for the new building is related to instruction, support, and other operating needs.

| New Requests | | | | Approved Projects | | | |
|---------------------------|---|----------------------|---------------------|---------------------|---------------------|--|----------------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: | | <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | 1,580,396 | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 13,361,121 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | 1,427,419 | | | | |
| Other | | 649,043 | | | | | |
| Total | \$ - | \$ 15,590,560 | \$ 1,427,419 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | 2,229,439 | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | 13,361,121 | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 1,427,419 | | | | 12,000,000 |
| Total | \$ - | \$ 15,590,560 | \$ 1,427,419 | \$ - | \$ - | \$ - | \$ 12,000,000 |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Instruct./Support | | | | | | | 250,000 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |

Capital Improvement Plan

Department: Mt. Pleasant Middle School
Function: Education
Project Title: Mt. Pleasant Middle School Replacement
(new)
Total Cost: \$ 36,912,000



Project Description

This funding is requested by Cabarrus County Schools to replace the Mt. Pleasant Middle School Facility. The construction portion of the project will be financed through debt and all other components will be funded through cash from the County.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|---------------------------|---|----------------------|---------------------|---------------------|---------------------|--|-----------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: | | <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | 2,000,000 | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 31,945,000 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | 2,502,000 | | | | |
| Other | | 465,000 | | | | | |
| Total | \$ 2,000,000 | \$ 32,410,000 | \$ 2,502,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | 465,000 | | | | | |
| Capital Reserve Fund | 2,000,000 | | 2,502,000 | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | 31,945,000 | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ 2,000,000 | \$ 32,410,000 | \$ 2,502,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Instruct./Support | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Rowan Cabarrus Community College
Function: Education
Project Title: RCCC Land for the expansion of South Campus **(new)**
Total Cost: \$ 3,700,000



Project Description

RCCC has requested funding in the amount of \$3,700,000 to purchase land surrounding the current south campus. There is currently one building pad remaining on the current site. In order for the campus to expand, more land is needed for future facilities.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|---------------------------|------------------------------|---|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input type="checkbox"/> New | <input checked="" type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | 85,680 | | | | | |
| Land/Acquisition | | 2,335,320 | | | | | |
| Construction | | 1,200,000 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | 79,000 | | | | | |
| Total | \$ - | \$ 3,700,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | 3,700,000 | | | | | |
| Total | \$ - | \$ 3,700,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Instruct./Support | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: Replacement of Royal Oaks Elementary
(new)
Total Cost: \$ 23,060,500



Project Description

Cabarrus County Schools requested funding for the replacement of Royal Oaks Elementary School in early 2014. The Board placed this request on a bond referendum for November 2014 in the amount of \$11,000,000. The referendum passed and the board anticipated selling the debt in March 2016 at an adequate amount to fund the construction of the new school and to pay cash for all other required cost.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|---------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | 950,500 | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 19,900,000 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | 1,550,000 | | | | |
| Other | | 660,000 | | | | | |
| Total | \$ 950,500 | \$ 20,560,000 | \$ 1,550,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | 950,500 | 660,000 | 1,550,000 | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | 19,900,000 | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ 950,500 | \$ 20,560,000 | \$ 1,550,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Instruct./Support | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Kannapolis Middle School
Function: Education
Project Title: New Kannapolis Middle School (new)
Total Cost: \$ 41,548,766



Project Description

Kannapolis City Schools requested funding for the construction of a new Middle School in early 2014. this request was not placed on the November 2014 bond referendum due to a promise made to the School district by several commissioners to fund the school. The current Board plans to place this request on a March 2016 debt issuance in an amount adequate to cover the cost of constructing the facility and all other cost will be paid for by cash from the County.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|---------------------------|---|------------------------------------|--------------------------------------|---------------------|--------------------------------------|-----------------------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New | <input type="checkbox"/> Expansion | <input type="checkbox"/> Replacement | Status: | <input type="checkbox"/> In Progress | <input type="checkbox"/> Complete | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | 1,319,000 | 2,262,510 | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 34,892,577 | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | 3,074,679 | | | | |
| Other | | | | | | | |
| Total | \$ 1,319,000 | \$ 37,155,087 | \$ 3,074,679 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | 1,319,000 | | | | | | |
| Capital Reserve Fund | | 2,262,510 | 3,074,679 | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | 34,892,577 | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | | | | | |
| Total | \$ 1,319,000 | \$ 37,155,087 | \$ 3,074,679 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Instruct./Support | | | 200,000 | 430,373 | | | |
| Total | \$ - | \$ - | \$ 200,000 | \$ 430,373 | \$ - | \$ - | \$ - |

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: Land Purchase for new Facilities
Total Cost: \$ 4,000,000



Project Description

Cabarrus County Schools has requested to purchase land in the south east area of Cabarrus County for future school site(s) due to the continuing growth on the southwest side of the County.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

| New Requests | | | | Approved Projects | | | |
|---------------------------|---|--------------------|---------------------|--|---------------------|---------------------|-----------------|
| Type: | <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement | | | Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete | | | |
| Project Costs | FY 2015 Adopted | FY 2016 Adopted | FY 2017 Planning | FY 2018 Planning | FY 2019 Planning | FY 2020 Planning | Future Years |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | 4,000,000 | | | | |
| Construction | | | | | | | |
| Building Improvements | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | \$ - | \$ - | \$ 4,000,000 | \$ - | \$ - | \$ - | \$ - |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Capital Reserve Fund | | | | | | | |
| Mult Year Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-TBD | | | 4,000,000 | | | | |
| Total | \$ - | \$ - | \$ 4,000,000 | \$ - | \$ - | \$ - | \$ - |
| Operating Budget Impact | | | | | | | |
| Salaries & Benefits | | | | | | | |
| Materials & Supplies | | | | | | | |
| Contracts & Services | | | | | | | |
| Capital Outlay | | | | | | | |
| Other - Instruct./Support | | | | | | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |



Board of Commissioners

MISSION:

Through visionary leadership and good stewardship, we will administer state requirements, ensure public safety, determine county needs, and provide services that continually enhance quality of life.

MANDATE:

NCGS 153A

OVERVIEW:

The Board of Commissioners consists of a membership of five elected officials who serve as the governing body for Cabarrus County. The board fulfills their role by directing county government through policy development, funding appropriation and appointment of advisory groups. The board establishes the annual property tax rate, approves the budget, sets policies, goals and objectives directing growth and development; adopts and provides for ordinances, rules and regulations, as necessary, for the general welfare of citizens; and enters into written contractual or legal obligations on behalf of the County.

MAJOR ACCOMPLISHMENTS:

- Adopted the FY15 budget without increasing the tax rate
- Approved General Obligation Bonds Referendum for placement on the election ballot
- Arrived at a settlement in the mediation between the County and Cabarrus County Schools Board of Education

CHALLENGES & TRENDS:

- Increasing demand on the Department of Human Services
- Increasing need to address capital and facility needs of the public school systems and community college
- Restricted funding due to budget cuts

BUDGET HIGHLIGHTS & CHANGES:

- Budget cuts reduced commissioner salaries and impacted staff across the County, including but not limited to county management staff, library staff, parks staff, revaluation staff, custodial staff, communications staff, landfill staff, and health and wellness coordinator position
- Budget reductions significantly impacted operations at the libraries; funding reductions also impacted the Economic Development Corporation as well as future plans for Wallace Park
- Reductions were made to the non-departmental contingency fund
- The transition of new board members sparked efforts to reverse budget cuts in impacted areas, as able

Board of Commissioners

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 267,367 | 238,561 | 267,535 | 267,478 | 12.12% |
| Operations | 583,581 | 729,484 | 677,231 | 737,818 | 1.14% |
| Total Expense | \$ 850,948 | \$ 968,045 | \$ 944,766 | \$ 1,005,296 | 3.85% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | - | - | - | - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | |
| FTE Positions | 3.000 | 3.000 | 3.000 | 3.000 | 0.000 |

PERFORMANCE SUMMARY:

VISION: Our vision for Cabarrus is a county where our children learn, our citizens participate, our dreams matter, our families and neighbors thrive and our community prospers.

STRATEGIC GOALS

| | |
|--------|---|
| Goal 1 | Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs. |
| Goal 2 | Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents. |
| Goal 3 | Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of county investments expenditures and services. |
| Goal 4 | Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals. |
| Goal 5 | Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community. |

Board of Commissioners

PERFORMANCE SUMMARY:

GOAL 1: Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs.

| ACHIEVEMENT | OBJECTIVE |
|----------------|--|
| SUCCESS | <ul style="list-style-type: none"> ▪ Develop a long-term financial model for providing for the capital needs of schools with a minimum of 10% to be “pay as you go” (meaning 10% of the cost will not be financed). This will work toward a long-term goal of paying for new schools with 20% of construction funds designated as “pay as you go”. ▪ Begin a comprehensive, sustainable community initiative, with the N.C. Agricultural Development and Farmland Preservation Trust Fund grant proposal as the centerpiece. This initiative will include a plan to “green” County government operations and regulations by employing environmentally friendly practices. |
| PROGRESS | <ul style="list-style-type: none"> ▪ Approve a financing plan to fund the school systems’ five-year critical needs. ▪ Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. ▪ Develop a single comprehensive plan which focuses on sustainability efforts and defines areas for future utility extensions, land uses and densities, consistent, high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC). |
| NO DEVELOPMENT | <ul style="list-style-type: none"> • Work with the school boards to determine any advantages in offering more distance learning classes. |

GOAL 2: Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents.

| ACHIEVEMENT | OBJECTIVE |
|-------------|--|
| SUCCESS | <ul style="list-style-type: none"> • Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs. |
| SUCCESS | <ul style="list-style-type: none"> ▪ Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement. ▪ Create a regional, redundant 911 Communications System. |

Board of Commissioners

| | |
|----------|--|
| PROGRESS | <ul style="list-style-type: none"> ▪ Assess school sites for adequate space/access/water supply for emergency and preparedness activities. ▪ Launch the special needs registry to assist citizens in their specific needs during crisis situations. ▪ Complete plan to include public safety message on Channel 22 ▪ Implement a disaster debris management plan to enhance our capabilities to facilitate the performance of county services during and after a debris-generating incident. |
|----------|--|

Goal 3. Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of county investments expenditures and services.

| ACHIEVEMENT | OBJECTIVE |
|-------------|-----------|
|-------------|-----------|

| | |
|---------|--|
| SUCCESS | <ul style="list-style-type: none"> ▪ Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed. |
|---------|--|

| | |
|----------|---|
| PROGRESS | <ul style="list-style-type: none"> ▪ Institutionalize a joint school facilities planning and construction committee and collaborate with the school boards to develop cost-effective and comprehensive construction standards. Also consider alternative uses of school buildings after hours. |
|----------|---|

Goal 4. Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

| ACHIEVEMENT | OBJECTIVE |
|-------------|-----------|
|-------------|-----------|

| | |
|----------|---|
| PROGRESS | <ul style="list-style-type: none"> ▪ Educate citizens about county issues. ▪ Improve public involvement in decision-making. |
|----------|---|

Goal 5. Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community.

| ACHIEVEMENT | OBJECTIVE |
|-------------|-----------|
|-------------|-----------|

| | |
|---------|---|
| SUCCESS | <ul style="list-style-type: none"> ▪ Use the new Community Needs Assessment to guide a collaborative community effort to consider the needs and issues raised by the Assessment. Progress and results will be monitored and refined over time, and the Board of Commissioners will review and update its desired outcomes at least annually. |
|---------|---|

| | |
|----------|--|
| PLANNING | <ul style="list-style-type: none"> ▪ Hold an extensive work session for information gathering and strategy development in the area of economic development. |
|----------|--|

Board of Commissioners

PERFORMANCE MEASURES: External (Board of Commissioners)

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # of Objectives | 11 | 11 | 11 |
| % Objectives achieved and considered a success | 45% | 45% | 55% |
| % Objectives implemented and considered in progress | 36% | 36% | 45% |
| % Objectives under development and considered in planning stages | 9% | 9% | 0% |
| % Objectives with no action taken and considered no development | 99% | 99% | 99% |

PERFORMANCE MEASURES: Internal (Departmental)

Program Goal:

- Communicate to the public those items coming before the board and the subsequent actions of the board on said items

Program Strategy:

- To supply the board with agenda packets and minutes in an accurate and timely manner

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| Regular agenda packets will be distributed (5) calendar days in advance of a regular meeting | 100% | 100% | 100% |
| Work session packets will be distributed (5) calendar days in advance of a work session | NEW | 100% | 100% |
| Draft minutes will be supplies to the board at minimum (5) calendar days in advance of their scheduled meeting approval | NEW | 100% | 100% |

DEPARTMENT CONTACT:

Name: Megan Smit

Email: mismit@cabarruscounty.us

Phone: 704-920-2109

County Manager

MISSION:

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

MANDATE:

Authorized by NCGS 153A-81 and adopted by the Board of Commissioners, June 1975. Safety and Health programs are mandated by NCGS 95-251. ADA Coordinator designee is mandated by 28 CFR 35.107 American Disabilities Act.

OVERVIEW:

The County Manager is appointed by and responsible to the Board of Commissioners and serves as the Chief Executive Officer of county government. The County Manager is charged with administering all county departments under the general control of the Board of County Commissioners, preparing the annual budget, the five-year financial and capital improvement plans, and overseeing all county expenditures. The Manager serves as a liaison to the public, the county departments that are not under the general control of the Board of Commissioners (i.e. Cabarrus Health Alliance, Register of Deeds, Board of Elections and the Sheriff's Office), and between the county, state, and federal agencies. The Manager provides policy advice and implements the policies established by the Board of Commissioners. Two Deputy County Managers assist the County Manager in performing these duties. The County Manager's office includes risk management services for the County through two staff members, the Safety and Risk Director and the Safety and Risk Coordinator.

MAJOR ACCOMPLISHMENTS:

- Prepared and presented FY 2016 General Fund Budget with no increase in current tax rate
- Re-established the County's Health Clinic and Wellness Programs
- Contracted with the City of Concord through Accella software to make the planning and permitting services seamless between the two organizations
- Continued to participate in the newly created Department of Human Services to help streamline services and provide needed resources to accomplish mandated programs
- Created administrative division of Human Services
- Evaluated fees for service to ensure that program costs are covered by users of these services. Continue to evaluate program and services for citizen's accessibility, financial stability, and desired efficiencies.
- Refunded \$119,225,000 in outstanding 2007, 2008A, 2008C, and 2009 debt to an average rate of 2.4960% through a private placement with SunTrust Bank. The annual savings is approximately \$650,000 or \$8,946,701 over the next 15 years.

County Manager

CHALLENGES & TRENDS:

- To continue working with both school systems and community college to provide adequate current expense funding to educate our citizens children
- To continue discussing the great needs of our Public School Systems needs for repair and maintenance funds as well as capital need for current and future facilities
- To facilitate the appropriate funding levels for Cabarrus County and Kannapolis City Schools basic public education
- Economic Development – provide appropriate funding in conjunction with municipalities and the private sector to operate a successful economic recruitment and business retainage program
- To continue discussion with local jurisdictions about programs offered and services that can be consolidated for the greater good of all organizations
- To continue to communicate with local jurisdictions, community partners, and others to meet the needs of our citizens
- Divested from operating Human Services Community Alternative Program and EMS Non-Emergency Transportation and returned these services to the private sector

BUDGET HIGHLIGHTS & CHANGES:

- Restored a Deputy County Manager position during the FY 2015. Health Insurance cost was also restored to an appropriate level to cover annual costs of the benefit.

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 677,978 | 599,990 | 725,550 | 725,152 | 20.86% |
| Operations | 46,994 | 40,938 | 46,439 | 46,139 | 12.70% |
| Total Expense | \$ 724,972 | \$ 640,928 | \$ 771,989 | \$ 771,291 | 20.34% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | - | - | - | - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | |
| FTE Positions | 5.000 | 5.000 | 5.000 | 5.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services.

County Manager

Program Goals:

- To evaluate programs for benefit to the citizens and the method of service delivery (internal, through collaboration, or privatization)
- To ensure the continued financial stability for Cabarrus County Government

Program Strategies:

- Evaluate services for effectiveness to citizens. If effective, evaluate cost to deliver service and the best entity to provide the service. Could result in collaborating with outside jurisdictions and /or agencies to provide the service the most cost effective way.
- Budget revenues conservatively and expenditures at estimated cost. Budget expenditures within revenue anticipated from collections. Review budget and make necessary adjustments throughout the year.

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # of Administrative/Board Policies reviewed | 0 | 2 | 10 |
| # of County Ordinances reviewed by Board | 1 | 0 | 10 |
| Cost of risk as a percent of County budget | NEW | 1% | Less than 2% |
| # of days employees are out of work due to injury on job | NEW | 204 | 200 |
| # of facilities inspected | NEW | 24 | 24 |
| # of risk and safety training classes offered | NEW | 31 | 35 |

DEPARTMENT CONTACT:

Name: Michael K. Downs

Email: mkdowns@cabarruscounty.us

Phone: 704-920-2139

Communications and Outreach

MISSION:

The mission of the Cabarrus County Communications and Outreach department is to improve the quality of life in Cabarrus County through strategic communication initiatives. The communications team designs and implements these initiatives to educate, inform, engage and build mutually beneficial relationships and dialogue between the County and its citizens, employees, partner agencies and the greater community.

OVERVIEW:

The Communications and Outreach office coordinates with County departments to deliver strategic direction and communication support for all County functions, including programs, projects, meetings, services, initiatives, events, deadlines and crises. The department follows best practices to produce relevant and timely information that engages the public in dialogue through education, public relations, marketing, advertising and community outreach strategies. This office develops content, provides editorial support and maintains standards for the County's website, media releases, intranet, internal documents and notifications, and other informational materials for the public, news media and employees. The communications team utilizes multiple communication channels to deliver messages, including grassroots engagement, mailings, public meetings, web and social media tools, media relations and television. The team creates award-winning original television programming and video production for Channel 22 and our YouTube channel, including more than 50 original current-event shows each year, historical documentaries, event coverage, public service announcements and vignettes on County-specific information. The Communications and Outreach staff collaborates with outside agencies, represents Cabarrus County at external functions and produces events. Communications staffers also serve as the County's Public Information Officers and as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

MAJOR ACCOMPLISHMENTS:

- Created a nationally recognized NACO "Life, Well Run" video
- Administered new Government 101 classes that feature knowledgeable presenters who provide interesting, insightful and helpful information on the area of focus through engaging presentations, live demonstrations and operational exercises
- Consistently connected with and improved relationships between the communications office and other departments, agencies, municipalities and civic organizations
- Created engaging, dynamic content on our web and social media channels by developing a strategic social media editorial calendar and training staff in other departments. Social media leads focused on delivering an increased number of shorter, more topical feature stories with graphics. This has increased active user engagement on social media, increased visits to news release areas of our website and distributed more information on County programs, meetings, services, initiatives, events and deadlines.
- Distributed accurate and informative print-ready media releases that outlets place "as is."
- Provided extensive communications support to departments for major initiatives, including the Aging Strategic Plan design, Vietnam Veterans Park dedication, Senior Health and Wellness Day, Safety and Risk Management matters, and strategic changes within the Department of Human Services and Library System. Internally, provided extensive communications support for the AIM program, annual enrollment, employee orientation video and changes to the Employee Health Clinic

Communications and Outreach

- Purchased new HD camera equipment
- Added a part-time communications specialist position in December 2014
- Introduced new community outreach initiatives, including booths at community events
- Received a NC3C state award for one-time special program

CHALLENGES & TRENDS:

- Because the department has delayed capital expenditures over past few years due to requested budget cuts, some of the equipment is becoming obsolete and is nearing the end of its life cycle
- Consumers are relying more and more on digital media for information consumption, resulting in the need to provide information in more and varied mediums
- In October 2013, Time Warner Cable moved Channel 22 to a digital channel requiring customers to have a digital table top box to continue to view Channel 22 on Channel 22. This created extra expense to the customer and required a new technical setup. Time Warner estimated that approximately 25 percent of their customers would need to receive a digital box. The change created the possibility of Channel 22 losing a number of our viewers. This is a situation that we are continuing to address through education and promotion.

BUDGET HIGHLIGHTS & CHANGES:

- Communications and Outreach Department contributes its annual revenue of \$541,750 from the cable television state franchise fee to the General Fund and operates the department on a percentage of that designated revenue – currently \$334,476.
- The FY16 Communications and Outreach budget includes the addition of live streaming capabilities and broadcast equipment. To offset the cord cutting trend, the department is focused on using more online video delivery methods and subsequent marketing to ensure viewers get information on County programs and services. The enhanced programming capacity will increase our online presence and grow our market share.
- The Citizen Survey is included in this year's budget. This survey is conducted every two years and is designed to identify emerging issues and to gauge citizens' awareness of and expectations of County services.
- A County branding campaign is included in this year's budget. The County last developed a logo, "Cabarrus County The Center of American Motorsports," in FY05 as an economic development tactic to make Cabarrus more competitive and attractive for future business development and employment growth.
- Adding .30 FTE to make Communication Specialist position full time to assist with community outreach and program/service awareness campaigns

Communications and Outreach

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 265,094 | 277,391 | 285,439 | 308,342 | 11.16% |
| Operations | 69,056 | 52,269 | 246,944 | 156,119 | 198.68% |
| Capital Outlay | 5,365.00 | 18,000.00 | - | 89,000.00 | 394.44% |
| Total Expense | \$ 339,515 | \$ 347,660 | \$ 532,383 | \$ 553,461 | 59.20% |
| Revenues | | | | | |
| Intergovernmental | 541,750 | 530,915 | 539,000 | 539,000 | 1.52% |
| Fees & Other | - | - | - | - | 0.00% |
| Total Revenue | \$ 544,809 | \$ 530,915 | \$ 539,000 | \$ 539,000 | 1.52% |
| Staffing | | | | | |
| FTE Positions | 3.000 | 3.700 | 4.000 | 4.000 | 0.300 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals
- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Provide citizens with relevant, timely and accurate information on County programs, services and decisions.
- Provide County departments with support in producing information, materials and events for external audiences
- Provide employees with relevant, timely and accurate information on internal programs, services and decisions
- Provide County departments with support in producing information, materials and events for internal audiences
- Provide citizens and employees with relevant, timely and accurate information regarding emergency situations

Program Strategies:

- Work with departments to develop, administer and evaluate communications/marketing plans that deliver information on County programs, services and decisions to targeted internal and external audiences through County communication channels, grass root resources, and paid and earned media.

Communications and Outreach

PERFORMANCE MEASURES: External

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # YouTube views per month | 6,645 | 5,460 | 6,500 |
| # Email newsletter subscribers | 2,400 | 2,471 | 2,600 |
| # Facebook page fans | 2,097 | 2,342 | 2,500 |
| # Twitter feed subscribers | 2,114 | 2,480 | 3,200 |
| % of survey respondents who agree or strongly agree that Information from Communications & Outreach is timely | 77% | N/A | 77% |
| % of survey respondents who are aware of Cabarrus County Television (Channel 22) and found programs entertaining, Informative and/or helpful | 75% | N/A | 75% |
| % of survey respondents who regularly rely on Cabarrus County distribution channels for news and information about Cabarrus County | 14% | N/A | 16% |
| % News releases picked up by media | 95% | 95% | 95% |

Note: Survey refers to the Cabarrus County 2014 Community Survey

PERFORMANCE MEASURES: Internal (Department)

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| % Support to County Departments | 100% | 100% | 100% |
| % of Departments who feel Communications & Outreach helps them deliver relevant, timely and accurate information | N/A | 80% | 85% |
| % of Departments that serve internal audiences agree that Communication and Outreach staff produce quality products | N/A | 80% | 85% |

Note: Survey refers to the Cabarrus County 2014 Community Survey with Departments

DEPARTMENT CONTACT:

Name: Kasia Thompson

Email: kthompson@cabarruscounty.us

Phone: 704-920-2336

Human Resources

MISSION:

To provide benefits and services for the County workforce to develop an environment that supports high levels of employee satisfaction and engagement and encourages positive lifestyle choices.

MANDATE:

Maintaining and monitoring records of applicants, employees, positions, compensation and benefits is required by NCGS, various Federal Laws, Departments, Commissions, and others.

OVERVIEW:

Human Resources services include: 1) recruitment and referral of job applicants, 2) compensation administration, 3) benefits administration, 4) position control, 5) policy development and interpretation, 6) employee relations, 7) employee performance management, 8) employee and leadership development, 9) record retention and 10) wellness programs including Employee Health Center(s)

MAJOR ACCOMPLISHMENTS:

- Implemented recommendations from compensation study conducted by The Mercer Group
- Responded to budget changes that impacted staffing levels, positions classifications, and related turnover by working directly with departments on staffing needs
- Closed Employee Health Center and ceased Wellness programming functions; with changing Board direction have restarted some activities and explored options for short term employee health care needs, open temporary clinic location in Concord through partnership with CHS
- Sought solutions and forged agreements with new vendors to provide services including physical ability testing (EMS and Transportation), drug screen collection and MRO services, pre-employment physicals and Workers Compensation treatment services
- Conducted three benefit open enrollment periods to account for ACA changes, regular enrollment and special enrollment related to plan changes through the budget process
- Increased the level of HR support to Human Services Department through deployment of on-site HR professional
- Rolled out FMLA tracking in Munis
- Revamping employee orientation videos
- Implemented On-Call Policy for approved County departments

CHALLENGES & TRENDS:

- Increase in employee retirements and voluntary turnover leading to vacancies in key positions emphasizes the importance of succession planning and employee development
- Increasing requests for more staff as changes in the economy and external requirements such as NC FAST impact the workloads of departments
- Continuing emphasis on employee health and wellness to reduce health care spend and improve attendance and productivity
- Opportunities to work with other jurisdictions on projects that could impact cost and/or efficiency for all involved

Human Resources

BUDGET HIGHLIGHTS & CHANGES:

- Added back Health & Wellness Manager position with BOC approval January 2015.
- Added costs for temporary Employee Health Center and other wellness programming with BOC approval in January 2015.
- Initiated Compensation & Classification study for Public Safety positions in March 2015.
- Hired vacant HR Analyst, start date of 3/30/15.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 461,049 | 411,295 | 457,415 | 460,372 | 11.93% |
| Operations | 139,358 | 171,853 | 178,189 | 182,236 | 6.04% |
| Total Expense | \$ 600,407 | \$ 583,148 | \$ 635,604 | \$ 642,608 | 10.20% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | - | - | - | - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | |
| FTE Positions | 5.000 | 5.000 | 5.000 | 5.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services.
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

Program Goals:

- Improve selection and retention of qualified employees and leaders.
- Provide education and development opportunities for leaders and staff
- Reduce time to refill vacant positions and associated costs of delays in productivity and increased comp time.
- Provide professional, efficient services to internal customers

Program Strategies:

- In partnership with other areas, improve onboarding and exit process for employees
- Increase educational opportunities for employees and managers, focus subjects for FY2016 include FMLA process and performance evaluations

Human Resources

- Increase efficiency of data processing and record keeping through process improvements to time sheets, PSR form, and Munis HRIS system
- Provide programs and strategies to improve employee health and wellness
- Assess overall employee satisfaction and address needs as appropriate

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|----------------------|-------------------|
| # Average days to fill vacant positions | 60 | 55 | 45 |
| # Training hours for employees | 1,500 | 500 e/ee 1000 sup | 1,500 |
| # New hires | 180 | 143 | 160 |
| # Voluntary resignations | 85 | 53 | 50 |
| # Total terminations (all except end of temp period) | 118 | 78 | 80 |
| Annualized turnover rate (full time positions) | 9% | 9% | 11% |
| Successful completion of probationary period | 80% | 94.5% | 95% |
| % On time evaluations | 85% | 90% | 90% |
| # Internal Promotions | 60 | 60 | 75 |

Note: Performance measures related to Wellness Program were removed for FY2015 but will be added back for FY2016.

DEPARTMENT CONTACT:

Name: Lundee Covington

Email: llcovington@cabarruscounty.us

Phone: 704-920-2827

Tax Administration – County Assessor & Land Records

MISSION:

Through innovation, dedication, professionalism, and good stewardship, we will administer the listing and assessment of all taxable property according to State law, County Policy and our adopted Schedule of Values while maintaining equity and fairness to the citizens of Cabarrus County.

MANDATE:

Administer the listing, appraisal, and assessment of all real, personal property and motor vehicles within the County; reappraise all real property every four years. Mandated by the North Carolina Machinery Act.

OVERVIEW:

Administer the listing, appraisal, and assessment of all real, personal property and motor vehicles within the County; reappraise all real property every four years. All work is mandated by the North Carolina Machinery Act and performed in accordance to the County's adopted Schedule of Values.

MAJOR ACCOMPLISHMENTS:

- Completed our first full year of the new State Tax and Tag System for the billing and collection of motor vehicles
- Enhanced our revaluation tools map display and building adjustments in our CAMA System
- Conducted an effective business personal property audit program. Our in house program conducted 57 audits and discovered \$110,327, 056 in unlisted assets while our contract auditors conducted 25 audits and discovered \$18,052,274 in unlisted assets
- Processed all documents from the Register of Deeds in a timely fashion
- Performed approximately 480 re-inspections of existing properties to enhance the accuracy of our database
- Successfully re-staffed the Revaluation Division after losing 1 Appraiser, our Exempt Property Analyst and our Real Property Manager

CHALLENGES & TRENDS:

- Work with our software vendor to further enhance the collection of field data using the tablet PCs
- Complete the 2016 Revaluation Project while maintaining the daily functions of the Department
- Getting the listing form scanning project functioning properly

BUDGET HIGHLIGHTS & CHANGES:

- Work with our software vendor to improve the collection of field data using the tablet PCs
- Work with ITS and BI-Tek to workflow the listing and appeals process
- Maintain our full-time temporary staff to successfully complete the 2016 revaluation

Tax Administration – County Assessor & Land Records

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,768,582 | 1,792,881 | 1,957,470 | 1,956,553 | 9.13% |
| Operations | 188,213 | 732,607 | 361,264 | 353,146 | -51.80% |
| Total Expense | \$ 1,956,795 | \$ 2,525,488 | \$ 2,318,734 | \$ 2,309,699 | -8.54% |
| Revenues | | | | | |
| Intergovernmental | | - | - | - | 0.00% |
| Fees & Other | - | 52,430 | 500 | 500 | -99.05% |
| Total Revenue | \$ - | \$ 52,430 | \$ 500 | \$ 500 | -99.05% |
| Staffing | | | | | |
| FTE Positions | 26.000 | 30.000 | 30.000 | 30.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Maintain the quality of real property appraisals by achieving an overall coefficient of dispersion of less than 15% for all 2015 sales
- Complete the 2016 revaluation project
- Complete the appraisal of real property splits, new construction, and informal reviews by February 1, 2016 while maintaining our assessment ratio in line with market conditions
- Continue to process all applicable documents from the Register of Deeds office in a timely manner so as to complete all documents by February 1, 2016
- To list and assess assets in a timely, accurate and equitable manner; to perform sufficient audits and discoveries to facilitate taxpayer compliance; and effectively administer the Incentive Grant Program
- Perform audits at a rate on par with the prior year while administering Incentive Grants which have grown in number and complexity

Program Strategies:

- Maintain an accurate sales database by attempting to verify all sales each year using MLS, CoStar, sales questionnaires, and public contact
- Review all building permits and real property changes listed on the annual listing form yearly. Accurately list and assess all new construction and land changes insuring consistency with other property in the neighborhood
- Review existing improvements using oblique imagery, taxpayer interviews and field visits as required

Tax Administration – County Assessor & Land Records

- Properly address all appeals to insure the accuracy of the appraisals of these properties
- Pull documents daily from the Register of Deeds and review all documents daily to determine if they are transfers or splits
- Enter transfers into the software and send splits to the mapping staff for mapping and processing
- Workflow final product to the Real Property Division for review and appraisal
- Send listing information to the taxpayers on December 31
- Review and enter listing forms as they are received from the taxpayers
- Perform desk audits on selected accounts and shift more complex audits to our staff auditor and contract auditors
- Maintain and budget for all Incentive Grants
- Perform approximately 50 to 75 staff audits and request and review 20 to 25 contract audits each year

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Average business personal audits per month | 7.25 | 6.83 | 8.00 |
| # Average motor vehicles assessed per month | 18,322 | 14,671 | 14,752 |
| # Of properties appraised per month for revaluation | N/A | 40,440 | 42,440 |
| Assessment ratio (All Property Types) | 97.84% | 93.92% | 88%-92% |
| Coefficient of dispersion (All Property Types) | 8.82% | 10.83% | <15% |
| Mail revaluation notice by: | N/A | N/A | 2/8/16 |
| Complete splits and transfers by: | 1/30/14 | 1/20/15 | 2/1/16 |
| Mail regular tax bills by: | 7/19/13 | 7/18/14 | 8/1/15 |

DEPARTMENT CONTACT:

Name: Brent Weisner

Email: jbweisner@cabarruscounty.us

Phone: 704-920-2171

Tax Administration – Tax Collection

MISSION:

Through innovation, dedication, professionalism, and good stewardship, use all means to collect property taxes and other revenue as mandated by the North Carolina Machinery Act and the Cabarrus County Board of Commissioners.

MANDATE:

Administer and coordinate the collection of property taxes, delinquent taxes and other revenue as mandated by the North Carolina Machinery Act.

OVERVIEW:

We ensure the collection of all current, delinquent, gross receipts taxes for the county, contracted municipalities, and special districts. We are responsible for accepting payments, assisting taxpayers, attorneys and other customers; enforcing collection through bank attachments, garnishments, foreclosures, debt set-off program and Sheriff warrants; balancing cash drawers and depositing all moneys received daily; filing bankruptcy and receivership claims upon notification from Federal and State courts, issuing mobile home permits, maintaining and updating accounts receivables files; releases, proration and refunds; maintaining daily and monthly reports for Finance; maintaining and reporting lockbox postings and credit card postings to Finance. Prepare agenda item requests to the Board of Commissioners and prepare information for budget purposes.

MAJOR ACCOMPLISHMENTS:

- Successfully collected Harrisburg city taxes for the first time
- Our foreclosure program continues to improve with more accounts being resolved and/or the property being sold. The bulk of our revenue is generated prior to the account having to go to the foreclosure attorney. We are scheduling sales every three months and keeping the work flow smooth
- Levied on an airplane for multiple years delinquencies networking with the Sheriff's Dept. and attorney for City of Concord
- Collected 106% of the budgeted amount for FY14 - highest in previous years for the time period

CHALLENGES & TRENDS:

- We will be working with our software vendor to enhance our software to automate many processes that are now on third party systems in order to maximize efficiency
- Half of our staff is new due to three retirements and two resignations, training for the new staff will be limited due to budget cuts

BUDGET HIGHLIGHTS & CHANGES:

- Look to enhance the efficiency, safety and ergonomics of the front counter by doing a major remodel to bring the workspace up to modern standards

Tax Administration – Tax Collection

- Continue to provide effective customer service to the citizens of Cabarrus County
- Continue to maintain a high collection rate

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 511,377 | 500,235 | 505,929 | 506,676 | 1.29% |
| Operations | 499,234 | 510,263 | 473,886 | 463,051 | -9.25% |
| Total Expense | \$ 1,010,611 | \$ 1,010,498 | \$ 979,815 | \$ 969,727 | -4.03% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 320,135 | 323,000 | 316,000 | 316,000 | -2.17% |
| Total Revenue | \$ 320,135 | \$ 323,000 | \$ 316,000 | \$ 316,000 | -2.17% |
| Staffing | | | | | |
| FTE Positions | 10.000 | 10.000 | 10.000 | 10.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- To maintain property tax collections utilizing all remedies available
- To decrease the number of delinquent accounts

Program Strategies:

- Optimize payment plans, garnishment of wages, attachment of property, rents and accounts, Sheriff's warrants, debt setoff against state income tax refunds, escheats, interdepartmental resources (ITS, accounting, assessor's and revaluation) and foreclosures
- Enhance our use of our software through expanded use of the workflow system and automated garnishments

Tax Administration – Tax Collection

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| Collection percentage real/personal | 96.25% | 97.25% | 98.25% |
| Budgeted collection percentage delinquent real/personal | 89.20% | 104.04% | 100% |
| Garnishments/bank attachments processed (volume) | 3,570 | 4,254 | 3,500 |
| Delinquent taxes collected | \$1,961,273 | \$2,080,771 | \$2,000,000 |

DEPARTMENT CONTACT:

Name: Brent Weisner

Email: jbweisner@cabarruscounty.us

Phone: 704-920-2171

Board of Elections

MISSION:

To promote consistent administration and equal application of all elections and campaign finance laws; to conduct honest, impartial, free, accurate and efficient elections.

MANDATE:

NCGS163 and other statutes as applicable to elections, Federal NVRA 1993, Federal Help American Vote Act of 2002, Federal Statutes and NC Administrative Code Title 8.

OVERVIEW:

The Board of Elections is responsible for conducting elections for Federal, State, and County offices; County Board of Education and Kannapolis City Board of Education's; The County Soil and Water Conservation District Board of Supervisors; offices for six (6) municipalities; constitutional amendments, bonds and other special referenda. The Board administers the State election laws, including the Campaign Finance Reporting Act. This Board is mandated by North Carolina laws under NC General Statute 163, NC Administrative Code, Federal NVRA 1993, Federal Help American Vote Act of 2002 and UMOVA Act of 2011 effective January 1, 2012. The Board is mandated by North Carolina laws to conduct the elections as if 100% of the voters turned out to vote. Elections are administered and budgeted on a four (4) year cycle. The Board of Elections' principal functions are conducting elections, establishing election precincts and voting sites; maintaining voter registrations and following NCOA procedures to insure mailings are accurate; administering candidate office filings; Ballot preparation; and conducting one-stop absentee voting.

MAJOR ACCOMPLISHMENTS:

- The Board of Elections implemented an electronic poll book in all precincts during the 2013 election. All precinct officials were trained in the use of the poll book.
- The new voting bill (VIVA) was implemented during the 2013 and 2014 elections as portions became effective. This included preparing for the requirement of showing ID in 2016 in order to vote. All voters were made aware of the upcoming requirement during the 2014 election.
- The Board of Elections successfully handled the complete turnover of our precinct chief judges and judges with the changeover of the NC Governor. Chief Judges in all precincts had to be replaced with Republicans. This often caused us to find another Republican judge.
- Each job in the Board of Elections now has a person as a back-up in the case of emergencies or high volume.
- One Stop early voting was successful with the deletion of a week of voting but adding those hours to the existing week. This meant staffing for the hours of 7:00 am until 8:00 pm. In previous years the hours had been 8:30 am until 5:00 pm.
- Campaign Finance reports are now available online.

Board of Elections

CHALLENGES & TRENDS:

- Election laws are constantly changing and our staff must not only be prepared to make these changes but also to train 300+ precinct officials to make these changes.
- The greatest challenge is recruiting capable, dedicated precinct officials. The precinct officials are the people that deal most directly with the voters and must be knowledgeable and personable. Most of our precinct officials are 65 or older. Although these people have the dedication the addition of electronic poll books was very challenging for some of these older individuals. Those who are younger are often busy with families and jobs. An additional challenge to keeping precinct officials is the current trend in our county of voters changing their party to unaffiliated. It is customary to have an equal number of Republicans and Democrats working in the polling places. Unaffiliated voters may be used but only with the agreement of the county parties.

BUDGET HIGHLIGHTS & CHANGES:

- Reductions in the FY 15 budget relate to the schedule of elections for FY 15 not including a City election.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 421,064 | 469,374 | 705,632 | 708,146 | 50.87% |
| Operations | 238,991 | 226,555 | 590,280 | 582,405 | 157.07% |
| Total Expense | \$ 660,055 | \$ 695,929 | \$ 1,295,912 | \$ 1,290,551 | 85.44% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 1,650 | 100 | - | 132,201 | 132101.00% |
| Total Revenue | \$ 1,650 | \$ 100 | \$ - | \$ 132,201 | 132101.00% |
| Staffing | | | | | |
| FTE Positions | 7.755 | 7.755 | 7.755 | 7.755 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Board of Elections

Program Goals:

- Ensure that all citizens have equal opportunity and access to the polls and to ensure all rules and regulations are consistent
- Educate staff and volunteers on election process

Program Strategies:

- Use County resources to include more human interest stories in paper, increase September Registration Drives and increase public appearances at civic organizations
- Provide available polling sites and early voting sites
- Host various training classes teaching staff and volunteers proper procedure during elections

PERFORMANCE MEASURES:

| | 2014 GENERAL ELECTION | 2015 PRIMARY ELECTION | 2015 MUNICIPAL ELECTION | 2016 PRESIDENTIAL ELECTION |
|---|-----------------------------|-----------------------------|-------------------------------|----------------------------------|
| % Precinct officials trained to use computers on election days without difficulty | 60% | - | - | - |
| # Registered voters | 121,911 | - | - | - |
| % Eligible voters registered using 2011 Census data minus 25% <18 years | 87% | - | - | - |
| % Eligible voters voting | 43% | - | - | - |
| # Annual and civic registration drives | 2 | - | - | - |
| % Precincts using computers on election day | 100% | - | - | - |
| # New registered voters from annual and civic registration drives | 30 | - | - | - |
| # Complaints and protests to the Board | 0 | - | - | - |

Note: No results shown for FY 15 municipal and primary and FY 16 presidential because these elections have yet to take place

Board of Elections

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Of Provisional votes | 178 | 675 | 1200 |
| # Of Training classes offered to precinct officials | 24 | 18 | 35 |
| # Of precinct officials working during the election | 387 | 306 | 1592 |
| # Of training classes that staff attends | 3 | 5 | 3 |

Note: Figures will vary from election to election based on number of elections in a designated year for example: FY 14 contained 2 elections; FY 15 contains 1 election; FY 16 may have 3-4 elections

DEPARTMENT CONTACT:

Name: Carol Soles, Director

Email: clssoles@cabarruscounty.us

Phone: 704-920-2860

Register of Deeds

MISSION:

To maintain and preserve current and historic records entrusted to our office in the manner prescribed by the North Carolina Statutes. To provide polite, knowledgeable, and timely service to those who use our office.

MANDATE:

North Carolina Constitutional Office operating pursuant to Chapter 161 of the North Carolina General Statutes.

OVERVIEW:

The Register of Deeds Office operates under the North Carolina General Statutes and several county resolutions. The Register is the legal custodian of and is responsible for accurately recording, indexing, storing and preserving records of Cabarrus County births, deaths, marriages, veteran discharges, notary publics, condo plans, subdivision maps and all other land related documents. Land record documents include deeds, deeds of trust, contracts etc. This office also prepares paperwork for amendments of birth and death certificates.

MAJOR ACCOMPLISHMENTS:

- Implemented E-Recording by accepting presentation of land records for recordation online as well as receiving all recording fees and excise taxes associated therewith electronically
- Successful staff transition upon retirement of Assistant Register. Replaced position by promotion of existing staff member. That position was also staffed
- Existing staff maintained certification by the North Carolina Association of Register of Deeds by attending state sponsored workshops and schools

CHALLENGES & TRENDS:

- To continue implementation of technology upgrades
- Accommodation of the legislative mandate requiring this office to provide birth certificates to registered voters seeking to obtain ID for voting

BUDGET HIGHLIGHTS & CHANGES:

- Revenues for the office will increase slightly from FY2015 based on expected economic growth

Register of Deeds

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 453,566 | 448,813 | 447,548 | 447,331 | -0.33% |
| Operations | 96,044 | 90,865 | 86,618 | 82,368 | -9.35% |
| Total Expense | \$ 549,610 | \$ 539,678 | \$ 534,166 | \$ 529,699 | -1.85% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 169,355 | 1,817,300 | 2,100,500 | 2,100,500 | 15.58% |
| Total Revenue | \$ 169,355 | \$ 1,817,300 | \$ 2,100,500 | \$ 2,100,500 | 15.58% |
| Staffing | | | | | |
| FTE Positions | 8.000 | 8.000 | 8.000 | 8.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Accurately and expeditiously record and maintain all records as required by our statutory mandate
- To implement technology upgrades that will improve service and help achieve efficiencies in productivity
- Maintain and record records without error

Program Strategies:

- Maintain the level of competence, courtesy, and efficiency that the office has historically displayed
- Full utilization of our marriage kiosk and remote site marriage applications
- Raise awareness of and encourage increased use of our E-Recording capability

Register of Deeds

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # of Births | 2,684 | 2,796 | 2,850 |
| # of Deaths | 1,693 | 2,791 | 1,690 |
| # of Marriage licenses issued | 1,506 | 1,569 | 1,570 |
| # of Certified copies issued of births, deaths, marriages | 19,201 | 19,880 | 17,500 |
| # of Notary oaths | 595 | 636 | 630 |
| # of Subdivision maps/condo plans | 304 | 278 | 350 |
| # of E-recording documents filed electronically | NEW | 4,419 | 6,000 |
| # of Military discharges filed | 67 | 43 | 55 |
| # of Land record documents recorded | 29,632 | 29,922 | 26,000 |

DEPARTMENT CONTACT:

Name: Wayne Nixon

Email: mwnixon@cabarruscounty.us

Phone: 704-920-2112

Finance

MISSION:

The mission of the Finance department is to prudently manage financial operations by recommending and implementing fiscal policies that provide proper stewardship of public funds. We are committed to providing accurate, timely, and useful information and services to our internal and external customers.

MANDATE:

North Carolina General Statute 159 mandates specific functions relating to budgets, capital reserve funds, and fiscal control, all of which are the responsibility of the Finance department.

OVERVIEW:

The Finance department is responsible for managing all fiscal affairs of the County and providing financial and administrative support to the operating departments. Activities include accounting, accounts payable and receivable, payroll, debt administration, investment, internal auditing, purchasing, capital asset control, contracts, financial planning and reporting, budgeting, and the management and development of performance programs.

MAJOR ACCOMPLISHMENTS:

- Maintained General Obligation bond ratings AA+ (Standard & Poors), Aa1 (Moody's), and AA+ (Fitch).
- The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2014 was issued and Martin Starnes & Associates, CPA, PA., a firm of licensed certified public accountants, concluded that the County's financial statements were presented fairly in all material respects with Generally Accepted Accounting Principles (GAAP)
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 30th year for the June 30, 2014 CAFR
- Received the GFOA's Distinguished Budget Presentation Award for the 18th year for the Fiscal Year 2015 annual budget document
- Continued to leverage technology to provide effective and efficient services to our vendors, departments and management staff
- Implemented new Munis software platform from desktop client based to web-based.
 - Upgraded to version 10.5
- Refunded Certificates of Participation (COPs) achieving estimated savings of \$9 million over the next 14 years (March 26, 2015)

CHALLENGES & TRENDS:

- Changes in DMV calculations and Tax and Tag Together program as well as other State changes.
- Increasing dependence on technology
 - Challenge: So reliant it can be difficult when technology is down or unavailable
 - Trend: Helps streamline processes to become more efficient
- Staff changes and new roles for staff members
- Continued support working with departments to uphold same level of service with day to day operations while facing budget constraints

Finance

BUDGET HIGHLIGHTS & CHANGES:

- Utilize Business Systems Analyst in-house for Munis support
- Tracking investments in-house as opposed to third party source thus saving the County \$1,500/year
- Extended banking contract by five additional years with no service charges by maintaining a Non-Interest Bearing CD
- Increase in budget results in Finance absorbing majority of the bank fees for FY16 (\$59,000)

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 849,551 | 834,003 | 897,559 | 905,889 | 8.62% |
| Operations | 111,281 | 116,193 | 107,602 | 167,258 | 43.95% |
| Total Expense | \$ 960,832 | \$ 950,196 | \$ 1,005,161 | \$ 1,073,147 | 12.94% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | - | - | - | - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | |
| FTE Positions | 10.800 | 11.800 | 11.800 | 11.800 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Program Goals:

- Provide fiscally sound financial services for County departments and vendors to safeguard County funds
- Maximize the value of county investments and expenditures
- Use financial resources wisely by protecting County assets
- Reduce costs and improve efficiency by implementing paperless processes

Program Strategies:

- Respond to inquiries and requests in a timely and quality manner
- Achieve recognition for best financial practices
- Work to ensure proper internal controls are maintained throughout the County
- Provide financial guidance to other County departments
- Encourage electronic fund transfer across county departments and vendors

Finance

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| % Capital assets audited | 25% | 32% | 25% |
| Requisitions processed within one business day | NEW | NEW | 95% |
| Increase the number of EFT payments by 10% | 35% | 49% | 59% |
| Budget rating of outstanding by at least 1 of 3 GFOA reviewers In the 31 categories | 16 | 17 | 18 |
| Internal control evaluations completed within 1 year | NEW | NEW | 5 |
| Unassigned fund balance as % of General Fund | 15.4% | 14.5%* | 15% |
| Moody's GO Bond Rating | Aa1 | Aa1 | Aa1 |
| Standard & Poor's GO Rating | AA+ | AA+ | AA+ |
| Fitch's GO Rating | AA+ | AA+ | AA+ |

*estimate as of March 2015

DEPARTMENT CONTACT:

Name: Susan Ferrington

Email: SBFerrington@cabarruscounty.us

Phone: 704-920-2894

Information Technology Services

MISSION:

Cabarrus County Information Technology Services, a nationally recognized organization aligns with customers across the enterprise and throughout the community to deliver quality technology services. ITS fosters a culture of innovation while providing access to information resources, promoting enterprise information processes, and protecting information integrity.

MANDATE:

Information Technology Services is not mandated itself, but it does support every mandated service the County has.

OVERVIEW:

County government relies on technology to: support public safety, improve business processes, provide public services, interact with its citizens and collaborate with other government entities. E-Communications and web based delivery of governmental services are now a business requirement and citizen expectation. The four divisions of ITS, **Technical Architecture Services, Business Systems and Data Services, Network and Communication Services, and Customer Support Services** focus on the protection of digital information, access to information and providing enterprise technology services to assist departments in achieving the mission of County government.

MAJOR ACCOMPLISHMENTS:

- Center for Digital Government (CDG) and the National Association of Counties (NACo) 2014 Digital Counties Survey winner. The award recognizes leading examples of counties using technology to improve services and boost efficiencies. Cabarrus County earned its highest ranking on the survey and outranked all other counties in North Carolina by placing 2nd in its population category, 150,000-249,999. Cabarrus previously ranked 8th among its population size in both 2012 and 2013
- National Association of Counties (NACo) 2014 Achievement Award
- Local Government Federal Credit Union Excellence In Innovation Award
- Centralina Council of Governments Region of Excellence Award
- Major upgrades to Enterprise Resource Planning (ERP) System, Sheriff Public Safety System, Network and Security Infrastructure
- Implementation of mobile social services software application for Child Welfare Services
- \$41,000 Annual Savings on Multi-functional Managed Print Services
- 66,000 Internet sessions provided to Library Patrons
- 125,000 E911 calls presented to Public Safety Answering Points (PSAPS)
- 20,000 Sheriff incident and accident reports accessed by public online
- 75% of class registrations and facility reservations were made online
- 18,000 Inmate video visitation visits scheduled online
- 145,000 Clients maintained in DHS case management system
- \$5.9 Million in revenue collected via online services

Information Technology Services

CHALLENGES & TRENDS:

- Hire & Retain IT Personnel
- Cyber Security Threats
- Shared Services
- Budget and Cost Control
- Mobility and Mobile Applications
- Disaster Recovery and Continuity of Operations
- Open Government, Transparency and Open Data
- Virtualization: Server, Desktop, Storage, Applications
- Broadband and Connectivity
- Governance, Data Center Consolidation and Cloud Computing

BUDGET HIGHLIGHTS & CHANGES:

- Consolidated Multi-Functional Printing Cost from individual departments into ITS budget
- Replacement of end of life server infrastructure purchased in 2006 2007
- Upgrade of network switches and firewalls for increased capacity
- Additional personnel to focus on Cyber Security, KCS Infrastructure Administration, and Sheriff Jail Security Systems
- Implementation of Single Sign On and Mobile Device Management through software as a service for improved security, technology provisioning for employees, and onboard, off boarding processes

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,802,801 | 1,842,982 | 1,939,961 | 2,080,794 | 12.90% |
| Operations | 2,432,451 | 2,057,484 | 2,554,298 | 2,556,059 | 24.23% |
| Capital Outlay | \$ 70,209 | \$ 20,000.00 | \$ 432,900.00 | \$ 436,640.00 | 2083.20% |
| Total Expense | \$ 4,305,461 | \$ 3,920,466 | \$ 4,927,159 | \$ 5,073,493 | 29.41% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0 |
| Fees & Other | 297,009 | 188,568 | 266,699 | 282,198 | 49.65% |
| Total Revenue | \$ 297,009 | \$ 188,568 | \$ 266,699 | \$ 282,198 | 282197 |
| Staffing | | | | | |
| FTE Positions | 23.000 | 23.000 | 26.000 | 26.000 | 3.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Information Technology Services

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all

Program Goals:

- Promote enterprise information processes by partnering with our customers to deliver quality technology services that effectively and efficiently align with the goals of Cabarrus County
- Provide access to information resources by providing reliable secure applications and technology infrastructure
- Protect enterprise information integrity through planning, standards and process management

Program Strategies:

- Improve inter-governmental processes and reduce duplicate expenditures by providing technology services to schools, municipalities, and volunteer fire districts
- Review county departments' processes and operational requirements, make technology recommendations based on requirements, and approve all technology related expenditures
- Engage with customers to improve communication
- Design, implement and maintain technology infrastructure
- Monitor security, network, server, and data accessibility
- Application Development
- High Availability and Disaster Recovery
- IT Service Management (ITSM) Best Practices

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| % Customers rate service desk performance on handling request extremely well or very well | 95% | 96% | 95% |
| % Customers extremely satisfied or very satisfied with assistance provided by ITS | 96% | 94% | 95% |
| % Customers rate the ITS service desk as extremely or very responsive | 94% | 95% | 95% |
| % Customers rate the ITS staff knowledge and attitude a 4 or 5 on a scale of 1-5 | 97% | 97% | 95% |
| % Of incidents with First Call Resolution | 60% | 64% | 70% |
| | | | |
| Major Project Status | | | |
| Arena and Events Center Wi-Fi | 50% | 90% | 95% |
| Dark Fiber Wide Area Network MCNC and Inet-CCG, CCS & KCS | 80% | 95% | 100% |
| SAN storage upgrades for CCG, CCS and KCS | 100% | N/A | N/A |
| BOE Development for precinct official payroll reporting | 95% | 100% | N/A |
| Mobile Device Management | 30% | 70% | 90% |
| ITS ticketing system | 90% | 98% | 100% |

Information Technology Services

| | | | |
|--|-----|-----|------|
| Internet and Intranet Event Management System | 60% | 95% | 100% |
| Planning Zoning Inspections City of Concord integration | 10% | 50% | 80% |
| Sheriff two factor authentication | 5% | 60% | 100% |
| Sheriff EMS radio AVL integration | N/A | 5% | 80% |
| DHS Appointments and lobby/customer routing | N/A | 70% | 100% |
| DHS Child Welfare Services mobile application | N/A | 90% | 100% |
| Migration to new Intranet | 10% | 95% | 100% |
| Laserfiche forms implementation | N/A | 1% | 60% |
| Application to security and load balancing | 15% | 85% | 100% |
| Library Digital Signage | N/A | 80% | 100% |
| Reservation and registration software as a service | N/A | 70% | 100% |
| Jail security systems upgrade | N/A | 5% | 70% |
| EOC E911 Video Wall upgrade | N/A | N/A | 100% |
| EMS Tablet and 12 leads upgrade | N/A | 5% | 95% |
| Identity and Access Management with Mobile Device management | N/A | N/A | 30% |
| New Endpoint protection software rollout | N/A | N/A | 80% |

DEPARTMENT CONTACT:

Name: Deborah A. Brannan

Email: dabrannan@CabarrusCounty.us

Phone: 704-920-2154

Infrastructure & Asset Management – Administration

MISSION:

To provide cost effective maintenance to ensure safe and healthy environments for employees and citizens of Cabarrus County while minimizing operating costs. Customer service is emphasized with constant coordination of activities while requesting input on proposed upgrades or changes.

OVERVIEW:

The Administrative Division is responsible for planning, organizing and directing activities of the Infrastructure and Asset Management (IAM) Department. It is also responsible for human resources, payroll, budgeting and training, as well as developing and implementing programs for all divisions of the department: IAM Administration, Building Maintenance, Grounds Maintenance, Facility Services, Fleet Maintenance, Solid Waste, Waste Reduction & Recycling, and Street Sign Maintenance. Other responsibilities include assisting with proper asset management of all county property.

MAJOR ACCOMPLISHMENTS:

- Completion of multiple special projects at the Courthouse, Cooperative Extension, Human Services Center, and the Governmental Center
- 3% Reduction in total energy consumption by all County operated buildings

CHALLENGES & TRENDS:

- Increase in occupied square footage resulting in increased managed operating expenses
- Code, safety, and construction work orders have increased significantly over the past years

BUDGET HIGHLIGHTS & CHANGES:

- Refinement of department wide performance measures with intermittent tracking and evaluation

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 474,543 | 549,896 | 551,001 | 571,750 | 3.97% |
| Operations | 1,114,780 | 1,216,378 | 1,229,350 | 1,228,555 | 1.00% |
| Total Expense | \$ 1,589,323 | \$ 1,766,274 | \$ 1,780,351 | \$ 1,800,305 | 1.93% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 33,106 | 33,000 | 33,000 | 33,000 | 0.00% |
| Total Revenue | \$ 33,106 | \$ 33,000 | \$ 33,000 | \$ 33,000 | 0.00% |
| Staffing | | | | | |
| FTE Positions | 7.000 | 7.000 | 7.000 | 7.000 | 0.00% |

Infrastructure & Asset Management – Administration

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Program Goal:

- Ensure financial accountability and responsible asset management

Program Strategies:

- Implement best management practices to minimize operating expenses; and investigate all avenues to improve customer service per services provided
- Maintain County assets in good working order and condition in an efficient manner
- Reduce utility consumption with utilization of proven measures and products

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Work orders completed* | 1,928 | 1,141 | 1,100 |
| Total work orders per FTE | 643 | 571 | 550 |
| % Change in energy consumption by all County operated buildings | -2% | -1% | -2% |
| Utility cost per square foot of space maintained | \$0.86 | \$0.99 | \$0.99 |

*New Munis work order system was implemented in FY 15

**Rate increases resulted in an increase in utility costs

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: KDBilafer@cabarruscounty.us

Phone: 704-920-3201

Infrastructure & Asset Management – Grounds Maintenance

MISSION:

Provide clean and safe outdoor facilities, landscaping, parking facilities, and grounds while maximizing their life and providing a productive environment for use by the general public.

OVERVIEW:

Provides general grounds maintenance and landscaping improvements to Cabarrus County properties, owned or leased. This program is responsible for all grounds maintenance to properties, including mowing; trimming; aeration; fertilizing; over-seeding; chemical applications; watering plants; plant bed maintenance (including weeding, pruning, mulching, and replanting); parking lot and sidewalk repair; tree maintenance; snow and ice removal; collection of leaves; general outdoor facilities maintenance; athletic field preparation and litter pickup. Private contractors perform mowing to public sites (including Vietnam Veterans Park, Camp Spencer, and Frank Liske Park Soccer Complex). This department also handles initial set-up of various school ball fields.

MAJOR ACCOMPLISHMENTS:

- Completed reconstruction of range walls at the Sherriff's training range
- Completion of Cox Mill lower parking lot repairs & re-surfacing
- Completed a major asphalt repair at CBTC
- Rebuilt bocce courts at the Senior Center
- Completed construction of maintenance free horse shoe pits and shuffle board courts at Vietnam Veterans Park

CHALLENGES & TRENDS:

- Increased use of athletic components of the parks
- Increase in number of properties with both new locations and foreclosed properties
- Training new staff to replace recent retirees and other knowledgeable staff who left during FY-14

BUDGET HIGHLIGHTS & CHANGES:

- Rotary Square Maintenance
- Asphalt overlay of basketball courts at Vietnam Veterans Park
- Frank Liske Park softball field upgrades
- Development of old growth tree care program at all County properties
- Development of Frank Liske Park half mile ADA compliant walking trail

Infrastructure & Asset Management – Grounds Maintenance

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 426,761 | 420,537 | 416,827 | 416,633 | -0.93% |
| Operations | 590,197 | 734,309 | 937,137 | 777,735 | 5.91% |
| Capital Outlay | 53,121.00 | 116,000.00 | 191,674.00 | 191,674.00 | 65.24% |
| Total Expense | \$ 1,070,079 | \$ 1,270,846 | \$ 1,545,638 | \$ 1,386,042 | 9.06% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | - | - | - | - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | |
| FTE Positions | 9.000 | 9.000 | 9.000 | 9.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs

Program Goal:

- Proper Management of all county grounds to provide a safe environment while meeting the large workload and condensed schedules

Program Strategies:

- Inspections and prompt response to requests from customers and safety department about potential issues. Provide ongoing improvements to existing areas
- Maintain acreage in good working order and condition in an efficient manner
- Have a regular, recurring preventative maintenance program to ensure that existing areas are kept in working order and to prevent problems or issues from occurring

Infrastructure & Asset Management – Grounds Maintenance

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Fields managed | 41 | 41 | 41 |
| # Acres maintained | 370 | 370 | 370 |
| # Park acres maintained | 560 | 560 | 560 |
| Acres maintained per FTE | 103 | 103 | 103 |
| Maintenance cost per acre | \$1,273 | \$1,199 | \$1,100 |
| # Work orders completed | 1,400 | 2,335 | 2,500 |
| Work orders completed per FTE | 156 | 259 | 275 |
| % of Preventive maintenance work orders | 95% | 94% | 95% |
| % of Requested work orders | 5% | 6% | 5% |

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: KDBilafer@cabarruscounty.us

Phone: 704-920-3201

Infrastructure & Asset Management – Sign Maintenance

MISSION:

To provide cost effective, high quality street sign maintenance and repair that will ensure adequate 911 responses by local authorities in emergencies, as well as general directional information to the general public, and to provide high quality American Disabilities Act (ADA) and directional signage to support customer department's operability.

MANDATE:

NC DOT Regulations: All traffic signs should be kept in proper position, clean and legible at all times. Damaged signs should be replaced without undue delay. To assure adequate maintenance, a suitable schedule for inspection, cleaning, and replacement of signs should be established. Employees of street and highway organizations, police and other government employees whose duties require that they travel on the highways should be encouraged to report any damaged or obscured signs at the first opportunity. Special attention and necessary action should be taken to assure that weeds, trees, shrubbery and construction materials do not obscure the face of any sign. A regular schedule of replacement of lighting for illuminated signs should be maintained.

OVERVIEW:

This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County, additionally the Towns of Mt. Pleasant and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdiction. This division also installs zoning and public notice signs. In addition to street and zoning signs, this division has become the sign department for internal and external building signs, which in the past has been contracted to sign companies. Signs are produced by means of a computerized sign system, and then the signs are transferred to aluminum blanks, installed on poles and then taken out into the county for field installation. The street signs that are produced by this division are essential to the 911 services provided by the local authorities, i.e. Sheriff's Dept., Ambulance, City Police and Highway Patrol. The sign maintenance division also assists the building maintenance division as needed.

MAJOR ACCOMPLISHMENTS:

- Handling all banners and complex graphic printing "in-house" due to equipment purchases from previous fiscal year
- Upgraded all kiosk park signage to include educational information for all trails
- Signage package to change North Cabarrus Park to Vietnam Veterans Park
- Fabricated and delivered 175 street signs for Harrisburg
- Completed courthouse annex signage package
- Updated signage County-wide to reflect General Services departmental name change

CHALLENGES & TRENDS:

- Updated equipment permits staff to make more high quality signs in-house
- Due to the implementation of a new work order system and a differing method of tracking the work orders as they're completed the total number of work orders is less than what it has historically been. The main difference is that the total number of hours for similar tasks are recorded on one common work orders rather than multiple individual work orders

Infrastructure & Asset Management – Sign Maintenance

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 119,197 | 121,858 | 129,125 | 129,065 | 5.91% |
| Operations | 47,612 | 50,852 | 54,238 | 52,738 | 3.71% |
| Total Expense | \$ 166,809 | \$ 172,710 | \$ 183,363 | \$ 181,803 | 5.26% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 11,393 | 10,000 | 10,000 | 10,000 | 0.00% |
| Total Revenue | \$ 11,393 | \$ 10,000 | \$ 10,000 | \$ 10,000 | 0.00% |
| Staffing | | | | | |
| FTE Positions | 2.000 | 2.000 | 2.000 | 2.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents

Program Goals:

- To provide durable, clear, visually appealing, and compliant street, building, and event signage for Cabarrus County
- Achieve 100% electronic work order submissions on Munis

Program Strategies:

- Continued retrofit of existing building signage to meet new ADA codes
- Prompt response to street sign requests and complaints

Infrastructure & Asset Management – Sign Maintenance

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Work orders completed for County and municipality street signs | 419 | 65 | 60 |
| # Work orders completed per FTE for County and municipality street signs | 209 | 33 | 30 |
| # Work orders completed for County departments | 820 | 224 | 220 |
| # Work orders completed per FTE for County Departments | 410 | 112 | 110 |
| # Valid complaints for NC DOT, municipalities, or emergency services | 0 | 1 | 0 |

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: KDBilafer@cabarruscounty.us

Phone: 704-920-3201

Infrastructure & Asset Management – Building Maintenance

MISSION:

To provide a cost effective and highly efficient preventive maintenance and repair program that supports customer departments in their daily operations thus ensuring asset preservation and optimum use of energy and natural resources within all buildings.

OVERVIEW:

This program is responsible for planning, directing and providing cost-effective maintenance and repair for 65 county owned facilities/structures and 2 leased structures. This totals 1,188,226 square feet and houses approximately 770 county employees and 115 NC State and Federal employees. Infrastructure and Asset Management (IAM) ensures building safety and optimum performance by providing preventive maintenance and repair of mechanical, electrical, plumbing heating, air-conditioning, and ventilation systems. Other services include interior and exterior structural repairs, preparing cost estimates and supervising major and minor renovations, repair projects, and specialized maintenance services such as the computerized Heating Ventilation and Air Conditioning control system, pest control, safety and regulatory inspections, emergency generators and elevators.

MAJOR ACCOMPLISHMENTS:

- Project Management of construction/renovation/demolition projects: Rotary Square, Historic Courthouse fountain restoration, Arena HVAC upgrades, Jail boiler upgrades, Courthouse restroom renovations, Vietnam Veterans Park upgrades & roof replacement, Camp Spencer Storage Building Construction
- Implementation of Munis work order system

CHALLENGES & TRENDS:

- Increase in square footage occupied
- Increase in safety, environmental, and labor related regulatory requirements
- Aging building infrastructure, specifically mechanical, electrical, and plumbing systems are requiring complex planning and repair/replacement

BUDGET HIGHLIGHTS & CHANGES:

- Budget reflects projects selected from direct input by all departments after IAM and management review

Infrastructure & Asset Management – Building Maintenance

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 611,332 | 618,730 | 651,435 | 651,115 | 5.23% |
| Operations | 1,582,026 | 1,856,991 | 2,290,750 | 1,826,795 | -1.63% |
| Capital Outlay | - | 15,000 | - | - | -100.00% |
| Total Expense | \$ 2,193,358 | \$ 2,490,721 | \$ 2,942,185 | \$ 2,477,910 | -0.51% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 38,679 | 130,856 | 35,000 | 15,000 | -88.54% |
| Total Revenue | \$ 38,679 | \$ 130,856 | \$ 35,000 | \$ 15,000 | -88.54% |
| Staffing | | | | | |
| FTE Positions | 10.000 | 10.000 | 10.000 | 10.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Program Goals:

- To provide responsible asset management and project planning with cost efficient strategies
- To achieve 100% electronic work order submission

Program Strategies:

- Proper construction and equipment specification with new buildings and renovations
- Have target annual projects that increase the life cycle of either the structure or equipment
- Maintain buildings in good working condition in an efficient manner
- Have a regular, recurring preventative maintenance program to ensure that existing areas are kept in working order and to prevent problems or issues from occurring

Infrastructure & Asset Management – Building Maintenance

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--------------------------------|-------------------|-------------------|-------------------|
| # Work orders completed** | 6,674 | 2,068 | 2,000 |
| Square feet maintained | 1,200,000 | 1,160,000 | 1,162,250 |
| Square feet maintained per FTE | 120,000 | 116,00 | 116,225 |

*Change in work order system 5/1/14 from Track-it to Munis

**Munis work order system was implemented in May of 2014

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: KDBilafer@cabarruscounty.us

Phone: 704-920-3201

Infrastructure & Asset Management – Facility Services

MISSION:

Responsibility to ensure that all employees, leased spaced tenants, and citizens of Cabarrus County have a clean, orderly, and healthy environment for work, business and recreation.

OVERVIEW:

The Facility Services program provides efficient, cost effective facility maintenance services for all Cabarrus County facilities and parks. Responsibilities include: day to day cleaning, assisting with the county recycling program, moving and rearranging furniture, office equipment and files relocation/delivery, refuse removal, transfer of county surplus items, assistance in security of county facilities, disposal of all department's files and records, unloading of delivery trucks, mail courier services, and meeting set-ups. Floor care and furniture cleaning, supply delivery, limited snow and ice removal services are also provided to all county locations by the Facility Services mobile crew.

MAJOR ACCOMPLISHMENTS:

- Began the changeover to a proprietary dispensing system using ECO products and a microfiber mopping system in the Courthouse and SODC, expecting to include the Governmental Center and Human Service Center in the upcoming fiscal year
- Completed furniture installation in the Courthouse annex
- Assisted with file purging at the Human Service Center
- Maintained a clean, comfortable, safe, and functional work environment for county staff

CHALLENGES & TRENDS:

- Increase in square footage due to newly occupied square footage

BUDGET HIGHLIGHTS & CHANGES:

- By using a proprietary dispensing system and reducing the number of supply vendors we have experienced a cost reduction in janitorial supplies

Infrastructure & Asset Management – Facility Services

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,016,083 | 1,000,206 | 1,061,944 | 1,063,931 | 6.37% |
| Operations | 250,032 | 278,197 | 284,183 | 282,719 | 1.63% |
| Total Expense | \$ 1,266,115 | \$ 1,278,403 | \$ 1,346,127 | \$ 1,346,650 | 5.34% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 700 | 600 | 600 | 600 | 0.00% |
| Total Revenue | \$ 700 | \$ 600 | \$ 600 | \$ 600 | 0.00% |
| Staffing | | | | | |
| FTE Positions | 26.000 | 27.000 | 27.000 | 27.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Improve delivery of services, especially cleanliness and appearance of buildings

Program Strategies:

- Encourage advance scheduling practices such as work orders, inspections, shared reservations pages, and weekly visits by supervisors
- Utilize new cleaning equipment, improved approaches, and cleaning techniques while increasing the labor hours utilized in the larger and more populated buildings
- Maintain buildings in good working order and condition in an efficient manner

Infrastructure & Asset Management – Facility Services

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Work orders completed by mobile crew* | 452 | 903 | 1,000 |
| Operating cost per square foot of space maintained in relation to department budget | \$2.04 | \$1.93 | \$2.03 |
| # Buildings maintained | 27 | 27 | 28 |
| Square footage maintained | 621,773 | 621,773 | 621,773 |
| Square footage maintained per FTE | 24,871 | 24,871 | 24,871 |

*In the Facility Services division the Mobile Crew employees are the only staff who utilize the work order system. All other employees have a daily cleaning check list.

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: KDBilafer@cabarruscounty.us

Phone: 704-920-3201

Infrastructure & Asset Management – Fleet Maintenance

MISSION:

To provide a maintenance program responsive to the needs of all County Departments that assures each vehicle and/or piece of equipment is safe and dependable.

OVERVIEW:

The Fleet Maintenance program is responsible for the maintenance and repairs of rolling stock of vehicles and various types of motorized equipment for all Cabarrus County departments. Preventive and routine maintenance and repairs are performed on over 431 units of equipment, (57% being emergency vehicles) including cars, hybrid vehicles, trucks, SUV's, motorcycles, generators, tractors, mowers, trailers, boats, grounds maintenance equipment and EMS and Sheriff Department emergency vehicles. This program also provides mobile service to each EMS location: Midland, Kannapolis, Mt. Pleasant, Harrisburg, and four Concord locations allowing vehicles to remain in their service districts. An on-call mechanic is provided for road service and inclement weather, 24 hours a day, 7 days a week.

MAJOR ACCOMPLISHMENTS:

- Fleet Maintenance continues to utilize our new work order and inventory control system within Munis which allows us to better track total vehicle and maintenance costs
- Fleet personnel are installing new radios in all emergency vehicles (Sheriff, EMS, and Emergency Management departments) due to a new Motorola agreement keeping costs to a minimum
- Installing new emergency equipment in-house is a cost savings for emergency departments which includes the Sheriff Department, EMS, and Emergency Management

CHALLENGES & TRENDS:

- With a continually growing fleet and limited space that includes various makes of vehicles, we continue to strive to provide an excellent level of service
- The Fleet division is continually looking for cost savings ideas while maintaining the safety of the entire fleet

BUDGET HIGHLIGHTS & CHANGES:

- The Fleet Maintenance division is equipped to maintain, modify, or repair all County owned vehicles in-house keeping costs and down time to a minimum
- Vehicles that are normally budgeted for replacement based on County policy were removed from FY 15 to meet expenditure reduction goals

Infrastructure & Asset Management – Fleet Maintenance

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 357,762 | 354,832 | 367,169 | 366,987 | 3.43% |
| Operations | 37,197 | 39,606 | 46,647 | 54,622 | 37.91% |
| Capital Outlay | 256,595 | 56,000 | 235,000 | 179,000 | 219.64% |
| Total Expense | \$ 651,554 | \$ 450,438 | \$ 648,816 | \$ 600,609 | 33.34% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 61,004 | 68,000 | 68,000 | 68,000 | 0.00% |
| Total Revenue | \$ 61,004 | \$ 68,000 | \$ 68,000 | \$ 68,000 | 0.00% |
| Staffing | | | | | |
| FTE Positions | 6.000 | 6.000 | 6.000 | 6.000 | 0.00 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures, and services

Program Goals:

- Reduce down-time and repair costs for all County department vehicles
- Reduce energy/fuel consumption costs

Program Strategies:

- Provide thorough, high quality vehicle preventive maintenance program
- Replace high mileage vehicles with energy efficient and environmentally safe hybrid and/or alternative fuel vehicles
- Update vehicles with new equipment as it becomes available

Infrastructure & Asset Management – Fleet Maintenance

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Vehicles receiving equipment | 79 | 156* | 75 |
| % Vehicles receiving equipment | 24.6% | 34.6% | 16.6% |
| # of preventive maintenance work orders | 532 | 552 | 550 |
| Vehicles replaced with more efficient equally capable models | 31 | 14 | 17 |
| % Vehicles fleet replaced with more efficient equally capable models | 9.7% | 3.1% | 3.7% |

*Reflects the radio change out on all of the Sherriff's Deputies patrol cars

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: KDBilafer@cabarruscounty.us

Phone: 704-920-3201

Active Living and Parks – Parks

MISSION:

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

MANDATE:

Enabled by NCGS Articles 18. Parks and Recreation 160A. 350-356

OVERVIEW:

The Active Living and Parks Department strives to enhance the quality of life for all patrons whether they utilize the parks for a picnic, walk, special event, nature program, or just to relax and watch the sun set. The Department is responsible for the day-to-day operations and management of three parks consisting of over 300 acres, (an additional 180 acre park is being developed); including personnel and programs coupled with wildlife, flora, and natural resource management. The search for additional land for new parks and/or greenways is on-going.

Programs offered at the parks focus on environmental stewardship, conservancy, nature education, sustainability, fitness, and FUN! The parks consist of playgrounds, trails, picnic shelters, tennis courts, soccer and softball fields, mini-golf course, paddle boat, kayak and canoe rentals, fishing, camping, cabins, pool, indoor rental facilities, 2 disc golf courses, and similar amenities. Summer day camps and athletic camps are offered, as well as a Jr. Ranger program for 3rd grade students throughout Cabarrus County and overnight programs for Boy Scouts, Girl Scouts and Cub Scouts.

A very successful matching incentive grant program that provides a 50% match for projects that enhance public lands is administered by the Department. \$1,940,528.48 in projects have been funded since its inception in 1977. Local school-parks are utilized for community youth athletic leagues that are coordinated by the Department. Maintenance for these school parks are funded by the Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

MAJOR ACCOMPLISHMENTS:

- 701,113 individuals participated in programs, events or utilized Cabarrus County park facilities. (An increase of 83,867)
- Cost per capita for Cabarrus County parks was **\$6.83** as compared to the **\$49.48** NC State average
- Comprehensive Master Plan for the Department will be completed during Fiscal Year 2015
- Continued the Healthy Communities nutrition program and continue to experience growth in healthier choices of concession items (From 27% in FY'12 to 32% in FY'13 to 38% currently). Healthy Choice food items now represent 50% of the overall choices available through our concessions stands
 - Collaborated with NC Recreation & Park Association and the Blue Cross-Blue Shield Foundation to provide educational webinars to share success of the local Healthy concessions project with others across the state
 - Utilized grant funding from the NC Blue Cross-Blue Shield Foundation to add commercial concessions equipment to a mobile concessions trailer to expand the Healthy Concessions program to special events within the park system
- Collaborated with the Vietnam Veterans Coalition and Cabarrus County Veterans Office to rename North Cabarrus Park, Vietnam Veterans Park
 - Coordinated a Dedication Service for the Park and recognized Vietnam Veterans

Active Living and Parks – Parks

- Replaced the park sign with a new Vietnam Veterans Park sign
- Added 2 Shuffleboard Courts and 2 Horseshoe Courts at VVP
- Purchased trailer to store and haul canoes/kayaks to expand paddle programs to local/regional waterways. (Commercial river tubes were purchased for this program as well)
- Expanded the Natural Play area at FLP. 13 stations currently with plans to continue to grow
- Implemented the Little Free Library program at all Parks and Senior Centers in partnership with the Cabarrus County Libraries
- Completed the first Species Survey at all Parks and Senior Center facilities. (223 species identified currently)
- One departmental employee received designation from the NC Recreation and Park Association as a Certified Park & Recreation Professional (CPRP)
- One departmental employee received designation as a Local Government Federal Credit Union Fellow
- One departmental employee received designation as a Central Carolinas Master Naturalist
- One departmental employee received the designation of a certified Professional Ranger from the Park Ranger Institute
- Partial funding for Rob Wallace Park development was reinstated and a \$350,000. PARTF grant will be utilized in Phase 1 of the park development
- Increased paddleboat capacity to 90 per hour with the addition of 12 paddleboats at FLP
- FLP hosted the Conference Carolinas NCAA Division II Cross Country Championship with 12 schools and 24 teams (Men's and Women's) competing
- Replaced wooden picnic tables with longer lasting metal tables that are ADA compliant in the lower level of the barn at FLP. (Phase 1 of 6 to update all tables at FLP)
- Updated wildlife signage, habitat houses at all Parks, and added wildlife exhibit to FLP (2 turtles)
- Added duck feeder vending machines in all parks for patrons
- Added 1/10 mile markers to the trail systems in all 3 Parks
- Enhanced the Birthday Party area at the pool at CSP and expanded the number of pool parties to 21 during the summer of 2014 (an increase from 8 parties in 2013)
- Added 4 new stations to complete the fitness trail system at CSP
- Expanded Swim Lessons to include morning and evening sessions as a response to feedback from patrons
Added Water Aerobics class to target older adults from the community

CHALLENGES & TRENDS:

- Experienced a Reduction in Force of 2 part-time Recreation Facility Operators and 2 part-time Park Rangers that reduced the number of operational hours for some venues at FLP and restricted the number of hours available to schedule part-time staff to work. Staff was reinstated in December.
- Meeting the increasing demand for parks, programs and the protection of natural resources during difficult economic times continues to be extremely challenging. Park participation has increased over 275,500 patrons since 2010.
- Meeting revenue expectations associated with the operational costs of the pool is difficult due to the contractual agreement with the Boys and Girls Club that provides free access for 60 campers per hour to the pool, 5 hours per day, 5 days per week for 7 weeks each summer, thus limiting capacity to accommodate additional paying participants.
- Adapting to the changing needs/demands of the Baby Boomers as over 10,000 Americans reach the age of 65 each day (and will continue to through 2030) continues to be a challenge for all service providers.
- Healthy lifestyles implemented in programs and facilities.

Active Living and Parks – Parks

- Over the past several years capital and/or maintenance projects have been put on hold or pushed back until a later date creating maintenance deficits and prolonging operations at a status quo basis. As the economic recovery begins, funding these infrastructure development projects will make new operations/development funds scarce.
- Continued requests from the community for water feature at FLP.
- Parking at FLP and VVP is limited and cannot accommodate the current level of demand when the parks are near facility capacity.
- Competition with other locations (counties/cities) to host weekend softball and baseball tournaments continues to intensify as other areas build new sports complexes.
- Experienced a reduction in Capital budget expenditures for Camp T. N. Spencer Park renovations and Rob Wallace Park development.
- Artificial turf fields would allow for year round play and accommodate the demand for sports fields.

BUDGET HIGHLIGHTS & CHANGES:

- Phase 1 of the development of Rob Wallace Park has been reinstated by the BOC. The PARTF Grant will still be viable during the FY'16 budget and funding for redesign to include the new property will be necessary
- 4 Temporary part-time employees have been reinstated by the BOC from a reduction in force earlier in FY" 15
- 2 new tournament level outdoor sand volleyball courts will be added at Vietnam Veterans Park for volleyball tournaments, adding to the disc golf and outdoor basketball tournaments currently offered
- Training opportunity for staff and advisory boards

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 938,940 | 938,773 | 970,649 | 970,500 | 3.38% |
| Operations | 313,557 | 333,968 | 369,087 | 327,041 | -2.07% |
| Capital Outlay | 105,071 | 102,050 | 75,000 | 150,000 | 46.99% |
| Total Expense | \$ 1,357,568 | \$ 1,374,791 | \$ 1,414,736 | \$ 1,447,541 | 5.29% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 431,133 | 438,632 | 340,600 | 415,600 | -5.25% |
| Total Revenue | \$ 431,133 | \$ 438,632 | \$ 340,600 | \$ 415,600 | -5.25% |
| Staffing | | | | | |
| FTE Positions | 18.395 | 18.395 | 18.546 | 18.546 | 0.151 |

Active Living and Parks – Parks

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Enhancing quality of life by providing programs, preserving land and developing parks
- Promote overall health and wellness through programs, events, classes and/or opportunities offered by the Active Living and Parks Department
- Provide safe and clean facilities and amenities for satisfied customers while working toward ADA compliance
- Increase senior participation and programs in all parks
- Increase visibility of Active Living and Park's programs and facilities

Program Strategies:

- Provide programs, preserve land, and develop parks
- Complete inspections and gather and utilize feedback from patrons
- Create community partnerships

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Program participants | 5,200 | 11,669 | 12,000 |
| # Facility reservations | 2,000 | 3,928 | 4,000 |
| # Programs that promote active lifestyles and increased physical activity | 180 | 611 | 625 |
| # Overall park visitors | 515,450 | 801,062 | 802,500 |

DEPARTMENT CONTACT:

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920.3354

Active Living & Parks – Senior Centers

MISSION:

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

OVERVIEW:

The primary focus of the Senior Centers is to offer health promotion programs, educational workshops and classes, recreation programs, special events, disease prevention and management education, Cabarrus Senior Games, coordinated volunteer opportunities, socialization and other options to promote quality of life through healthier, more active and engaged lifestyles.

Two Senior Centers are operated by the Active Living & Parks Department, offering amenities that include multi-purpose rooms, computer lab, classrooms, fitness centers (3), game room, commercial kitchens (2), picnic shelter, walking trail, bocce courts (4), horseshoe courts (2), shuffleboard courts (2) and rental facilities (indoor and outdoor). Partnerships with community organizations (LunchPlus Club, churches, YMCAs, etc.) continue to provide additional health promotion and education programs, classes and special events.

MAJOR ACCOMPLISHMENTS:

- After \$370,000 Senior Center renovation/addition of the Concord Senior Center, opened expanded Fitness Center, dance/fitness classroom, wireless computer lab and new restrooms
- Outdoor facilities were renovated to include concrete pads, walkways and benches added to the bocce courts, two of the bocce courts were updated and two benches were installed at the entrance to the Concord Senior Center
- New fitness instructors of various ages and genders have helped to increase program diversity at the Senior Centers
- Since the Concord Senior Center renovation, class offerings have increased by 45% weekly (40 to 58)
- A successful Open House was held at each of the Senior Centers, sparking an increase of more than 600 new persons registering in My SeniorCenter (attendance tracking software)
- My SeniorCenter installed and implemented for use at the Mt. Pleasant Senior Center
- New facility signs installed at both Senior Centers to approximate signage at parks
- Value of volunteer hours for the Cabarrus County Senior Centers is \$44,611 based on the Independent Sectors value of volunteer time at \$21.04 per hour in NC for 2014
- Cabarrus Senior Games included 44 first-time participants
- Five evidence-based health promotion programs were completed with 336 participations.
- Veterans Breakfast Club began in Mt. Pleasant
- Partnerships continue with DHS and AARP to provide SHIP open enrollment, tax preparation services and Community Resource Connection access
- Senior Centers continue to be a partner in the Aging Strategic Plan development and implementation
- Completed 12-year grant partnership with Cabarrus Health Alliance and Kate B. Reynolds Charitable Trust for the Healthy Lives, Healthy Futures program
- Development of a new Masterplan for Cabarrus County to include Senior Centers

CHALLENGES & TRENDS:

- Identifying ways to reach and educate older adults throughout the County about the opportunities and benefits provided by the Senior Centers

Active Living & Parks – Senior Centers

- How to engage the growing number of senior residents; determine their wants and needs; and procure funding to meet the desired outcomes
- Adapting to a rapidly increasing older adult population, many of whom are now technology savvy, but others who still are not.
- Targeting all ages with wellness programs through the parks.

BUDGET HIGHLIGHTS & CHANGES:

- End of Healthy Lives, Healthy Futures grant project
- With renewed interest in Travel Club, additional day trips have been budgeted
- Increased number of classes offered to increase budget for equipment, instructors and revenue
- Projected increase in Mt. Pleasant Senior Center program offerings to qualify for Senior Center “SCOPE” certification through the NC Division of Aging & Adult Services, which could lead to additional revenues

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 351,470 | 375,568 | 389,522 | 389,371 | 3.68% |
| Operations | 227,486 | 192,101 | 213,610 | 217,632 | 13.29% |
| Total Expense | \$ 578,956 | \$ 567,669 | \$ 603,132 | \$ 607,003 | 6.93% |
| Revenues | | | | | |
| Intergovernmental | 2,794 | 97,334 | 87,334 | 96,206 | -1.16% |
| Fees & Other | 257,421 | 131,880 | 142,192 | 146,482 | 11.07% |
| Total Revenue | \$ 260,215 | \$ 229,214 | \$ 229,526 | \$ 242,688 | 5.88% |
| Staffing | | | | | |
| FTE Positions | 5.950 | 5.950 | 5.950 | 5.950 | 0.00% |

Active Living & Parks – Senior Centers

PERFORMANCE SUMMARY:

County-Wide Goals Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fun infrastructure needs
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Program Goals:

- Preserve and enhance quality of life for older adults and adults with disabilities
- Provide safe, clean facilities and amenities to maintain and restore the well-being of older adults and adults with disabilities
- Use resources wisely and responsibly to maximize the value of the Senior Centers

Program Strategies:

- Provide high quality programs and events
- Conduct regular inspections of facilities and equipment and work with Infrastructure and Asset Management as needed to ensure appropriate maintenance and repair
- Provide fitness assessments and classes to maintain mental and physical abilities
- Create and maintain partnerships with community agencies
- Market programs through various avenues including social media, email and publications

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Programs offered | 1,303 | 2,109 | 2,110 |
| # Program participants | 60,029 | 70,550 | 71,000 |
| % Customers satisfied with program experiences | * | * | 93% |
| % Customers who believe senior center programs enhance wellbeing | * | * | 95% |
| # Volunteer hours provided to Cabarrus County | 8,031 | 4,031 | 4,500 |

*Information not yet available, still waiting survey approval

DEPARTMENT CONTACT:

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920.3354

Library System

MISSION:

The Cabarrus County Public Library will provide for the cultural, educational and recreational needs of all citizens of Cabarrus County by providing equal access to a variety of books, materials, programs and other resources and information that meet and exemplify the diverse needs of those we serve. We will provide a customer service oriented, knowledgeable and well trained staff that will promote the enjoyment of reading and support the pursuit of lifelong learning.

MANDATE:

Public Library service is NOT mandated. In order to be eligible to receive funds, resources and services from the State Library of NC the qualifications laid out in **07 NCAC 021 .0201** must be met.

OVERVIEW:

The library system consists of four libraries – Concord, Harrisburg, Kannapolis and Mt Pleasant. The library offers books and audio-visual items for checkout, Reader’s Advisory services, public computers and Internet access, eResources, programs for children, teens and adults, Summer Reading Programs, and various Outreach programs. A Midland Library is anticipated in FY 2016.

MAJOR ACCOMPLISHMENTS:

- Encouraged and motivated children and families to read for pleasure; helped school age children maintain their reading skills during the summer; introduced children and their families to the resources of the library through more than 1,500 programs, attended by over 30,000 participants.
- Over 5,000 citizens participated in the annual Summer Reading program, held June-August: 3,204 children, 524 teens and 2,035 adults.
- Continued partnership with Cabarrus Literacy Council and its Adult Basic Literacy program, including support for Literacy Tutor training and outreach efforts throughout the community.
- Implemented new technology, including a self-checkout machine at the Concord branch, Collection Development software, and new digital resources.
- In October 2014 the library conducted its third annual patron survey. Results showed that 96% of respondents are very satisfied or extremely satisfied with library services.
- A working relationship between the library system and Cabarrus County School Media Coordinators was formed to develop strategies for further promoting literacy efforts among students.
- Staff training continued, with several in-service staff trainings to further cross-training efforts and increase comfort levels with new technology and resources.

CHALLENGES & TRENDS:

- Challenges:
 - Limited operational hours between September and February resulted in a decrease in statistics for programs, circulation, outreach, and library visits overall. A period of staff turnover resulted several changes and additional challenges in providing services. While both hours and staffing has been restored, stabilization efforts are ongoing, and additional staff training in the coming year will be essential to future success.
 - Convenient library locations for all residents, and increased capacity in the Mount Pleasant library.

Library System

- The desire for continued improvements, impatience with technology and hours open to the public all impact patron satisfaction with library services.
- Trends:
 - The library will continue to provide customer service and other training to staff in order to provide the best service possible to library users.
 - Marketing of services and resources is a high priority, with efforts to find additional ways of sharing library information with the public.
 - Increasing programs and services for the student-aged population is a growing focus, especially the middle and high school grades, to promote literacy within that demographic.
 - Emphasize digital literacy as a core library service, and continue to provide instruction and assistance with various technological resources and services, as well as computers, to reflect modern methods of communication.

BUDGET HIGHLIGHTS & CHANGES

- Library hours and staff were increased midyear in FY15, with additional hours and staff anticipated for FY16 to allow the Concord, Kannapolis, and Harrisburg branches to operate on Fridays for the first time since 2010.
- Additional positions requested for FY16 reflect the staffing levels of the library system prior to 2010.
- Comparisons with surrounding library systems revealed that the fines and fees schedule for the Cabarrus County Public Library is significantly lower than the local average. To create a long-term sustainable model for services, and off-set the cost of additional operational hours and staffing, increases to fines and fees will be made for FY16.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 2,033,962 | 1,909,699 | 2,516,215 | 2,426,353 | 27.05% |
| Operations | 616,106 | 625,272 | 634,937 | 632,406 | 1.14% |
| Capital Outlay | \$ 48,240.00 | 14,000.00 | - | - | -100.00% |
| Total Expense | \$ 2,698,308 | \$ 2,548,971 | \$ 3,151,152 | \$ 3,058,759 | 20.00% |
| Revenues | | | | | |
| Intergovernmental | 241,641 | 176,227 | 175,227 | 175,227 | -0.57% |
| Fees & Other | 413,941 | 352,788 | 145,000 | 345,000 | -2.21% |
| Total Revenue | \$ 655,582 | \$ 529,015 | \$ 320,227 | \$ 520,227 | -1.66% |
| Staffing | | | | | |
| FTE Positions | 35.900 | 42.100 | 48.050 | 48.050 | 5.95 |

Library System

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Ensure that all citizens have equal opportunity and access to information and education promoting literacy, health, and well-being
- Enhance citizens' quality of life through the provision of resources, materials, and programs that meet their cultural, educational, vocational, and recreational needs

Program Goals:

- Improve patron experiences through elevation of customer service and updated policies and procedures that make user needs the topmost priority
- Increase program offerings to diverse subject areas, appealing to the broad interests of county citizens
- Develop outreach initiatives for underserved and underrepresented groups
- Continue to expand circulating collections, both print and digital, to improve patron access and decrease wait times for materials

Program Strategies:

- Provide staff training on customer service, programming, and various library functions to increase ability and innovation in services overall; cross-train staff to ensure desk coverage and general knowledge of all library services. Success will be reflected in patron feedback in annual survey
- Further develop relationships with Cabarrus County and Kannapolis City Schools through outreach, communication, and other initiatives to effectively share resources, promote literacy, and ensure the success of area students
- Continue collaboration with other county agencies and area organizations to provide library patrons with expanded learning opportunities in specialized areas
- Expand and diversify distribution methods throughout the County for outreach purposes, identifying key areas to exchange materials, conduct off-site programming, and provide workshops or classes, and more
- Work on the development of circulating collections through the analysis of existing materials, continuous additions of new and popular works, replacement of outdated items, and structure of circulation procedures
- Increase efforts to recruit teen and adult volunteer, both as a way to encourage community engagement in library services and to assist with new initiatives

Library System

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| Total number of items circulated | 695,442 | 668,249 | 700,000 |
| Total number of programs offered | 1,592 | 1,753 | 2,000 |
| Total program attendance | 31,062 | 23,372 | 40,000 |
| Total number of cardholders | 72,634 | 62,158 | 75,000 |
| Total number of outreach services offered | 476 | 227 | 500 |
| Total number of volunteers | 527 | 573 | 550 |
| Total annual door count | 415,387 | 374,183 | 400,000 |
| Percentage of users extremely satisfied with services overall | 64.4% | 60.3% | 70% |
| Percentage of users extremely satisfied with customer service | 65.1% | 63.3% | 70% |
| Percentage of users extremely satisfied with library programs overall | 58.8% | 26.1% | 60% |

DEPARTMENT CONTACT:

Name: Emery Ortiz

Email: emortiz@cabarruscounty.us

Phone: 704-920-2063

Cabarrus Arena & Events Center

MISSION:

The mission of the Cabarrus Arena & Events Center is to provide a safe, clean, versatile, and user-friendly facility and environment that supports a broad range of entertainment, cultural, educational, and informational events which promote the community and provide economic opportunities within Cabarrus County.

OVERVIEW:

As a unique venue in the region, the Cabarrus Arena and Events Center complex offers a combined 140,000 square feet of meeting and exhibit space, a seating capacity of 5,500 people in the Arena, and ten acres of outdoor festival and exhibit space. The venue has the infrastructure necessary to host musical and theatrical performances, consumer shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

The Cabarrus Arena and Events Center is managed by SMG, a private facility management company operating over 200 similar facilities worldwide. SMG's responsibilities cover all operational aspects of the facility including managing daily operations, marketing the facility, providing food and beverage service for all events, and routine building and grounds maintenance.

MAJOR ACCOMPLISHMENTS:

- Lowered the budgeted operating deficit of the facility for the tenth consecutive year.
- Quality of events continues to improve
- Absorbed operating expense increases due to the age of the facility while experiencing a drastic budget reduction
- Maintained customer service and client satisfaction levels without having an appropriate staffing budget

CHALLENGES & TRENDS:

- The staffing plan dictated by FY2015 budget has led to staff burnout and severely limited the ability to retain and attract key personnel
- The local market is saturated with direct competitors, most of whom have a competitive advantage because of their location. The most effective strategy to overcome this disadvantage has been through an aggressive fee structure.
- Repair and maintenance expenses continue to increase as the facility has been in service for over twelve years
- Normal, routine maintenance has been affected by staffing levels

BUDGET HIGHLIGHTS & CHANGES:

- Revenue growth continues
- Self-promoted events continue steady growth
- Repair, maintenance, and utility budgets are becoming strained

Cabarrus Arena & Events Center

- Personnel budget addresses short-term issues, but does not allow for sustainable operations at current levels
- Budgeted Net Income is comparable with FY2012 and FY2013

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | - | - | - | - | 0.00% |
| Operations | | 864,623 | 254,215 | 823,659 | -4.74% |
| Capital Outlay | - | - | - | - | 0.00% |
| Total Expense | \$ - | \$ 864,623 | \$ 254,215 | \$ 823,659 | -4.74% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 763,785 | 838,443 | 548,383 | 823,659 | -1.76% |
| Total Revenue | \$ 763,785 | \$ 838,443 | \$ 548,383 | \$ 823,659 | -1.76% |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Reduce the operating subsidy from the County's General Fund
- Increase gross revenue
- Increase the number of events/event days taking place at Cabarrus Arena
- Provide a level of service that entices show owners/promoters to hold their event at Cabarrus Arena
- Serve the community as a good corporate citizen

Program Strategies:

- Increase profitable events through creative strategies
- Self-produce or co-promote events
- Increase ancillary revenues
- Promote a culture of cost efficiency
- Develop a comprehensive repair & replacement plan that includes CIP and ongoing R&M
- Analyze existing event matrix and recent history for open dates

Cabarrus Arena & Events Center

- Develop relationships with new and appropriate risk takers
- Continue to develop a competent staff by minimizing turnover and increasing cross-training among departments
- Increase safety programs and culture
- Provide fundraising opportunities for civic groups, allowing non-profit and governmental entities to host events at discounted rates
- Aggressively recruit and employ disabled persons
- Maintain a leadership presence with various civic organization and charitable agencies

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|---------------------------|---------------------------|---------------------------|
| Total gross revenue | 2,986,309 | 2,633,217 | 2,770,323 |
| Event days | 234 | 228 | 227 |
| Civic group fundraising from working at Arena | 14 | 15 | 15 |
| \$ to Civic groups participating | 57,000 | 60,000 | 62,000 |
| # Events hosted by governmental and non-profit groups | 39 | 48 | 45 |
| Total attendance | 266,490 | 260,743 | 261,240 |
| Operating deficit | 545,965 | 537,865 | 661,823 |

DEPARTMENT CONTACT:

Name: Frank Lapsley

Email: fjlapsley@cabarruscounty.us

Phone: 704-920-3983

Fair

MISSION:

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

OVERVIEW:

This program is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953 and forty-nine fairs were held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The County purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50th Annual Cabarrus County Fair was held at the new facility in 2001 and the fair celebrated its 60th anniversary in 2012. Both were an overwhelming success. Fair participation has gained steadily over the last ten years.

MAJOR ACCOMPLISHMENTS:

- Received 20 International Awards from the International Association of Agricultural Fairs and Expos (IAFE)
- Received 3 State Awards from the North Carolina Association of Agricultural Fairs (NCAOAF)
- Recognized with 2 Best of Division awards from the IAFE for marketing and youth programming, along with a Supreme Champion award for youth programming efforts
- 16,907 pounds of food was collected and then donated to Cabarrus County food pantries during the canned food drive Sunday, September 7th

CHALLENGES & TRENDS:

- Economic Climate
- Threatening weather with scattered thunderstorms and showers throughout the 9 days of the fair
- Patrons increasingly utilize the free or discounted admission days

BUDGET HIGHLIGHTS & CHANGES:

- The projections continue to remain conservative due to the current economy and the potential of weather challenges during fair time

Fair

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Manager Recommended | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|------------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 106,073 | 119,012 | 121,146 | 121,097 | 1.75% |
| Operations | 481,765 | 483,361 | 485,859 | 485,508 | 0.44% |
| Capital Outlay | - | - | - | - | 0.00% |
| Total Expense | \$ 587,838 | \$ 602,373 | \$ 607,005 | \$ 606,605 | 0.70% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 597,492 | 628,553 | 607,005 | 606,605 | -3.49% |
| Total Revenue | \$ 597,492 | \$ 628,553 | \$ 607,005 | \$ 606,605 | -3.49% |
| Staffing | | | | | |
| FTE Positions | 1.670 | 1.670 | 1.670 | 1.670 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs.
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services.

Program Goals:

- Increase advance gate and carnival sales revenues
- Continue to retain and grow fair attendance
- Continue to provide a safe and fun environment for fair patrons
- Maintain the strong number of fair exhibitors and entries (livestock, education/competitive exhibits, contest participants, etc.) to encourage community participation and to provide entertaining educational opportunities
- Continue to maintain and increase sponsorship revenues and offset fair expenses through in-kind partnership while providing partners with marketing opportunities to approximately 80,000 patrons

Program Strategies:

- Market the fair through various advertising mediums with the most impressions (return on investment)
- Proactively work with local and state agencies to limit safety incidents
- Work effectively with the Carnival Company (rides and games), vendors, volunteers and staff to ensure a memorable experience that provides exceptional customer service to patrons
- Evaluate the most return (number of entries) the fair receives from each of the current marketing methods for obtaining fair entries. Additionally, reviewing existing low entry categories and replacing those with new entry categories with more potential for growth.
- Focus on creatively reaching out to community businesses to tailor mutually beneficial individualized agreements that have the potential to offset fair expenses and/or increase revenues

Fair

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| Percentage of satisfaction from customer satisfaction surveys | NEW | 97% | 75% |
| Number of safety-related incidents during the fair | 0 | 1 | 0 |
| Number of fair patrons | 81,621 | 72,917 | 80,000 |
| Advance carnival sales | \$51,555 | \$50,160 | \$55,000 |
| Advance gate sales | \$13,345 | \$15,379 | \$17,000 |
| Number of exhibitors entering items into the fair (participants) | 883 | 735 | 800 |
| Number of individual entries (items) submitted into the fair | 4,207 | 3,610 | 4,000 |
| Free gate entry opportunities | 28,794 | 29,185 | 30,000 |
| 6 th grade agribusiness school days student participation | 2,875 | 2,450 | 2,500 |
| Pounds of food donated to local pantries through the Fair's canned food drive | 20,826 | 16,907 | 20,000 |
| In-kind/trade sponsorships for cost savings of expense and local opportunities | \$11,300 | \$15,450 | \$14,000 |
| Monetary sponsorships to increase revenues and local business opportunities | \$11,850 | \$11,675 | \$12,000 |

DEPARTMENT CONTACT:

Name: Kate Sharpe

Email: kpsarpe@cabarruscounty.us

Phone: 704-920-3982

Other Cultural and Recreational

DESCRIPTION:

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Cabarrus Arts Council, Inc.

The Board of Commissioners selected the Cabarrus Arts Council (CAC) in the early 1980s as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the N. C. Grassroots Arts program that is the major source of state arts funding for local organizations. CAC provides programming for all local schools and has been a pioneer in expanding programming to minority and underprivileged audiences in our community. The Arts Council serves as an information and referral service, and provides leadership to art organizations and artists. The County provides 11,635 square feet of space (valued at \$139,620 per year plus approximately \$46,199 in various in-kind expenses (utilities, custodial services and building maintenance).

BUDGET SUMMARY:

| | Actual FY14 | Amended FY 15 | Department Requested FY 16 | Adopted FY16 | % Change FY15 to FY16 |
|-------------------------|------------------|------------------|----------------------------------|------------------|--------------------------|
| Expenditures | | | | | |
| Operations | 26,000 | 26,000 | 26,000 | 26,000 | 0.00% |
| Total Expense | \$ 26,000 | \$ 26,000 | \$ 26,000 | \$ 26,000 | 0.00% |
| Revenues | | | | | |
| Other Financing Sources | - | - | - | - | - |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | - |

Sheriff

MISSION:

Providing Professional Law Enforcement Services to keep Cabarrus County as a safe and decent place to work live and raise a family.

MANDATE:

North Carolina Constitution and NCGS 62.

OVERVIEW:

This service is mandated by the North Carolina Constitution and North Carolina General Statute 62. The level of service is not mandated. The Cabarrus County Sheriff's Office is a full service law enforcement organization. In addition to direct law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides law enforcement and public safety efforts throughout all of Cabarrus County. Cabarrus County has a geographical area of approximately 367 square miles and a population of approximately 192,434 ¹ people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 118,000 (83,000/CPD, 34,332/KPD) people who reside in a total geographical area of 92 square miles in Cabarrus County. ¹ This leaves over 75,000 people scattered out over 275+ square miles for which the Sheriff's Office provides all law enforcement services. In addition to duties normally recognized as law enforcement duties, the Sheriff is responsible for the courts (Bailiffs) and courthouse security, transportation of prisoners to state prison units, transportation of involuntarily committed mental patients to regional mental hospitals (and return to their place of residence upon release). The Sheriff is also responsible for the service of all civil processes countywide which includes: Domestic Violence Orders and Juvenile Petitions and Summons. Within the Sheriff's Office, there are 11 divisions (not including specialty units such as: SWAT team, Bomb Squad, Honor Guard, Special Vehicle/ATV Team, Negotiators, etc.) and 337 officers and employees. The Sheriff has many other statutorily assigned duties.

¹ Source U.S. Census Bureau: State and County QuickFacts.

² U.S. Census Bureau: State and County Quick Facts.

MAJOR ACCOMPLISHMENTS:

- Crime Index - continues to outperform most surrounding counties and counties statewide based on county size and per capita
- Grants and Donations – utilized grants and donations to help maintain operations. Grant and donations included: Miriam Hayes Foundation, NADDI, NC Department of Justice
- The Cabarrus County Sheriff's Office's commitment to excellence is exemplified by Officers through conduct in the line of duty by earning Life Safety Awards

CHALLENGES & TRENDS:

- Staffing – maintaining top quality officers has become increasingly difficult with the current pay scale and benefits level. In a competitive employment market recruiting new and experienced officers has become a challenge. This was a priority in our last two budgets that has not been addressed and could decrease agency services, thus presenting liability and threatening quality of services.

Sheriff

- Legislative changes – the changes related to the legality of payouts in gaming, entertainment and sweepstakes, increasing the related enforcement responsibilities continues to be an issue. Judicial decisions have further added to the confusion.
- Technology – Advancements in technology create the need for additional and ongoing training and the need for the most up-to-date equipment and software. Tracking cyber activity and processing cyber evidence requires maintaining the most advanced level of knowledge and technology.

BUDGET HIGHLIGHTS & CHANGES:

- During FY 14 Nine School Resource Officers were added who were partially funded by a State grant that flows through the Cabarrus School system. These costs were annualized in the FY 15 budget. The grant for FY 16 is \$ 498,000. ANTICIPATED
- Capital Outlay: Radios
- In the 2016 budget, it is imperative to implement a 3-5% salary increase for all employees. Over the past 6 years, the County budget has included only one merit raise and 3 small Cost of Living Adjustments. Employees have accepted these challenges without any loss of dedication to their jobs. However, after six years, morale is sinking; personal financial resources have continued to decline due to unchanged wages and increased cost of living. It may threaten quality of services. When economic times are difficult, the demand for law enforcement services tend to increase, thus we are requiring “more” services from already insufficient staffing. The measure of budget restraints that Cabarrus County Sheriff’s Office has experienced in the last six years, combined with the incentive programs offered by other law enforcement agencies have become a determining factor for new job applicants. Other local law enforcement agencies, in particular, the other 2 local agencies (CPD and KPD) Law Enforcement Agencies are using this incentive system to replace the former longevity programs. As a result, the Cabarrus County Sheriff’s Office is competing with these local agencies in the employment market; salary and benefits will often be the deciding factor in recruiting and retaining top quality officers. Therefore competitive salaries, including career develop incentives, merit raises and COLAs must be a top priority for this budget year.

Note: Equipment and technological challenges must be met at optimal levels, otherwise agency/officer preparedness and readiness will be greatly reduced.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|----------------------|----------------------|----------------------------|----------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 9,583,338 | 9,965,625 | 10,367,153 | 10,319,155 | 3.55% |
| Operations | 2,028,291 | 1,816,200 | 2,059,125 | 2,058,101 | 13.32% |
| Capital Outlay | 531,713.00 | 332,961.00 | 405,000.00 | 405,000.00 | 21.64% |
| Total Expense | \$ 12,143,342 | \$ 12,114,786 | \$ 12,831,278 | \$ 12,782,256 | 21.64% |
| Revenues | | | | | |
| Intergovernmental | 346,311 | 709,500 | 707,000 | 707,000 | -0.35% |
| Fees & Other | 1,758,559 | 2,031,457 | 1,932,612 | 1,932,612 | -4.87% |
| Total Revenue | \$ 2,104,870 | \$ 2,740,957 | \$ 2,639,612 | \$ 2,639,612 | -3.70% |
| Staffing | | | | | |
| FTE Positions | 165.750 | 165.750 | 167.750 | 167.750 | 2.000 |

Sheriff

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Improve delivery of services
- Achieve efficiencies in productivity and costs

Program Strategies:

- Provide adequate staffing with professional, highly qualified employees
- Improve preparedness by expanding our communication channels
- Improve response times, set, and encourage meeting goals suitable to maximize safety
- Adhere to the Standardized Operating Procedures, NC Regulations and Guidelines and County Purchasing Policy and Procedures
- Scrutinize contracts for accuracy and re-negotiate to maximize savings and delivery of service through a balance in quality of service at an economical price
- Improve and review Internal Control Policies regularly
- Develop, implement, and utilize multi-year plans for replacement or retirement of aging, expired, or obsolete assets
- Implement practices that maximize efficiency and cost effectiveness
- Utilize external resources as force multiplier, e.g. annex stations throughout the County, State and Federal task forces, partner agency programs, mutual aid agreements, grants, etc.

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|------------------------------------|-------------------|-------------------|-------------------|
| Law Enforcement Data | | | |
| Patrol calls for service | 41,085 | 52,194 | 55,000 |
| Animal Control calls for service | 7,088 | 6,825 | 7,200 |
| Inmate transports | 757 | 700 | 700 |
| Mental transports | 738 | 558 | 660 |
| Total | 49,668 | 60,277 | 63,560 |
| Law Calls by Zone | | | |
| Northeastern Cabarrus County / 236 | 4,631 | 4,828 | 5,100 |
| Central Cabarrus County / 245 | 6,693 | 7,932 | 8,350 |
| Mt. Pleasant Town Limits / 253 | 2,426 | 2,836 | 3,000 |
| Southern Cabarrus County / 261 | 4,513 | 5,484 | 5,750 |

Sheriff

| | | | |
|---------------------------------------|--------|--------|--------|
| Midland Town Limits / 265 | 3,591 | 4,802 | 5,000 |
| Lake Don T. Howell / 269 | 132 | 166 | 170 |
| Northwestern Cabarrus Community / 270 | 4,416 | 4,824 | 5,000 |
| Harrisburg Town Limits / 287 | 6,682 | 11,154 | 11,900 |
| Harrisburg Vicinity / 288 | 2,698 | 4,212 | 4,500 |
| City of Concord / CPD | 10,207 | 10,091 | 10,650 |
| Kannapolis / KPD | 3,409 | 3,811 | 4,000 |
| All Other | 270 | 137 | 140 |
| Total Calls | 49,668 | 60,277 | 63,560 |
| Administrative | | | |
| # Concealed permits requests | 3,015 | 2,272 | 2,300 |
| # Concealed permits approved | 2,960 | 2,122 | 2,200 |
| # Gun permit requests | 1,618 | 1,784 | 1,800 |
| # Gun permits issued | 3,070 | 3,300 | 3,400 |
| # Civil papers received | 19,597 | 18,389 | 18,300 |
| # Civil papers served | 15,806 | 14,718 | 14,700 |
| % Civil papers served | 81% | 80% | 80% |

DEPARTMENT CONTACT:

Name: Sheriff Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3000

Sheriff – Jail

MISSION:

Providing Professional Law Enforcement Services to keep Cabarrus County as a safe and decent place to work live and raise a family.

MANDATE:

NCGS 153A-218, 162-22, State and Federal Regulations: North Carolina Minimum Standards for Jail and Local Confinement Facilities.

OVERVIEW:

The Cabarrus County Sheriff's Office opened an Annex in 2007 and a new Detention Facility in 2011. The Detention Facility is comprised of 6 different housing units and each unit contains 4 pods. The total number of beds available in the Detention Center is 569. The Annex is made up of 4 pods and has 96 beds thus creating a maximum bed capacity of 665 for the Sheriff's Office overall. Currently only 5 of the 6 housing units in the Detention Center are open, which provides us 473 available beds that can be managed by staff. The Annex and the 1 housing unit in the Detention Center are currently not open because the inmate population doesn't demand it. The Detention Center is located at 30 Corban Ave. SE and the Annex is located at 20 Corban Ave. SE, beside the Sheriff's Office. Both of these facilities are considered maximum security facilities. The Detention Center serves all of Cabarrus County and is the only local confinement facility in the county.

The upkeep of the inmates housed in each of these jails is almost entirely self-contained within the custodial environment. Mandated programs such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided without the inmate ever leaving the confines of the jail.

Inmate labor, under the supervision of jail staff, provides cleaning, laundry and other appropriate services within the jail. No county custodians enter the jail area to clean or do custodial work. No inmates leave the jail areas without being accompanied by a jail officer. Inmate Health care is provided by Southern Health Partners, Inc., under a contract with Cabarrus County.

Food for the inmates is prepared in the Jail Kitchen located in the new Detention Center. The food is prepared, portioned and served according to jail and health standards. The Detention Center food service is provided by Aramark, Inc. under contract with Cabarrus County.

Under the supervision of the Sheriff of Cabarrus County, the Detention Center is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a jail must be operated. To operate outside of these standards would absolutely invite a federal lawsuit in which Cabarrus County could not possibly be a winner. Jail related lawsuits are a serious problem in this state and throughout the United States. The Sheriff does everything possible to protect against possible lawsuits.

The Cabarrus County Detention Center holds inmates meeting the following classifications:

- State Pre-trial Detainee's
- County Prisoners – 1 day to 30 day sentence
- Sentenced State Prisoners – Over 30 day sentences
- Civil Contempt/Compliance Detainee's

Sheriff – Jail

- Custody Orders
- N.C. Misdemeanant Confine Program (SMCP)-housing inmates with misdemeanor sentences of 91 days or more. This includes Driving While Impaired
- Federal ICE Inmates – held up to 72 hours, with federal reimbursement

The Cabarrus County Detention Center is well-managed and provides cost effective operations. As with all jails in North Carolina, predicting the future within jail environments is impossible. Outside demands may require changes in current operating conditions. When or if this occurs, jail overcrowding is managed by the Sheriff and Detention Center Staff as wisely as possible. The County Commission and County Managers Office remain informed of any unique developments, as they may arise.

MAJOR ACCOMPLISHMENTS:

- Using Grant funding, continued to employ a Re-entry Coordinator to manage inmate programs and coordinate Project Re-entry. Project Re-entry is an initiative that is the first of its kind in County Detention facilities. This began in February of 2012
- Using community volunteers, we were able to continue inmate programs for inmates. These programs include bible studies, literacy programs, alcoholic anonymous, narcotics anonymous, and domestic violence awareness groups
- Inmate participation averaged 220 inmates per week in classes for the calendar of 2014. This was an increase from 175 the previous year
- Currently we have 139 active volunteers who have contributed a total of 1946 hours this year. With a value of \$22.25 per hour, this provides the Detention Center with \$43,882.23 worth of services
- Completed work on an inmate library that is operated through the work of volunteers and book donations from the public. This allows each inmate the ability to read approved selections, in addition to any books that their friends and/or family may have sent to them
- Continued participation in the North Carolina State Misdemeanor Confinement (SMCP) that started as a pilot in December 2011
- Continued participation in the 287(g) Illegal Immigrant Program which allows certified Officers to place deportation orders on those people who are arrested and found to be in this country illegally
- Received an upgrade in our Officer radios that should allow for increased performance and better maintenance

CHALLENGES & TRENDS:

- In past years, our inmate population has increased annually. This increase has led us to investigate at what point we might need to open the closed unit in the Detention Center to address the inmate population. This year we saw a decline in the inmate population which eased our concerns. This decrease can be seen in some of the numbers below
- Managing staff turnover continues to be an issue. For the 2nd year in a row, we have seen an increase in the number of Officers leaving the Detention Center. Exit interviews suggest these Officers are leaving for jobs with better pay and benefits
- During this fiscal year (FY 2015) legislation was enacted that most likely will cause our inmate population to rise. Beginning in October of 2014, the SMCP program was amended from those sentenced to 91-180

Sheriff – Jail

- days to any misdemeanor sentenced to 91 days or more. In January of 2015, the SMCP was amended again to include all misdemeanor Driving While Impaired offenses. It is speculated that these changes

could possibly double the number of those in the State's program. It is also speculated that this increase could take up to 6 months to see, which would be around the end of FY 2015.

- With the passage of the Prison Rape Elimination Act (PREA) of 2013, we will have to look at the impact this act will have on our facility. While this was originally viewed as a mandate of "generally accepted practices" for Federal correctional facilities, this Act has had a trickledown effect on County facilities. If we have to implement this Act, this will require us to spend money for policy revisions, along with staff and inmates trainings and audits.
- Determine if expansion of our video visitation software is cost effective enough to allow Attorneys to have the ability to have client visits with those clients in our facility from their office
- Mental illness is an ongoing challenge in the inmate population

BUDGET HIGHLIGHTS & CHANGES:

- In the 2016 budget, it is imperative to implement a 3-5% salary increase for all employees. Over the past 6 years, the County budget has included only one merit raise, combined with 3 years of hiring freezes and included only 2 small Cost of Living Adjustments. Employees have accepted these challenges without any loss of dedication to their jobs. However, after six years, morale is sinking; personal financial resources have continued to decline due to unchanged wages and increased cost of living, which has increased our number of employees leaving. Eventually it may threaten quality of services. When economic times are difficult, the demand for law enforcement services tend to increase, thus we are requiring "more" services from already insufficient staffing. Other law enforcement agencies, in particular, the other 2 local agencies (CPD and KPD) have not experienced the measure of budget restraints that Cabarrus County Sheriff's Office has in the last five years. As a result, we are competing with these local agencies in the employment market; salary and benefits will often be the deciding factor in recruiting and retaining top quality officers. Therefore we must make competitive salaries, merit raises and COLAs a top priority for this budget year.
- If equipment and technological challenges are not maintained at optimal level, it will greatly reduce agency/officer preparedness and readiness
- By participating in the North Carolina State Misdemeanant Program (SMCP), we were able to bring in revenue of \$486,634.60 for the calendar year 2013. This was decrease of 15% from the previous year, but with recent changes in laws, we expect this number to exceed the 2013 number
- By continuing to participate in the 287(g) program, we were able to bring in revenue of \$4,446.75 for the calendar year 2014. This was a 15% increase from the previous year
- It is expected that the portion of our budget that is associated with various services and purchases, will be nearly 6% less than FY 2015

Sheriff – Jail

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|----------------------|----------------------|----------------------------|----------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 8,271,954 | 8,243,123 | 8,664,690 | 8,572,866 | 4.00% |
| Operations | 1,873,803 | 1,978,312 | 2,061,074 | 2,059,431 | 4.10% |
| Capital Outlay | \$ 491 | \$ 207,687.00 | \$ - | \$ - | -100.00% |
| Total Expense | \$ 10,146,248 | \$ 10,429,122 | \$ 10,725,764 | \$ 10,632,297 | 1.95% |
| Revenues | | | | | |
| Intergovernmental | 97,104 | 62,594 | - | - | -100.00% |
| Fees & Other | 888,432 | 962,836 | 773,000 | 773,000 | -19.72% |
| Total Revenue | \$ 985,536 | \$ 1,025,430 | \$ 773,000 | \$ 773,000 | -24.62% |
| Staffing | | | | | |
| FTE Positions | 161.618 | 161.618 | 162.618 | 162.618 | 1.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Improve delivery of service and achieve efficiencies in productivity and costs
- Maintain a safe, secure and orderly facility that ensures the rights of all are protected

Program Strategies:

- Examine ways to improve efficiencies and increase cost effectiveness
- Scrutinize contracts for accuracy and re-negotiate to increase savings
- Follow County Purchasing Policy and Procedures
- Improve and review Internal Control Policies regularly
- Develop multi-year plans for replacement or retirement of aging, expired, or obsolete assets
- Utilize external resources such as force multiplier, e.g. annex stations throughout the County, State & Federal task forces, partner agency programs, mutual aid agreements, grants, etc.
- Practice a method of classification of inmates to better manage and preserve the safety of all
- Follow/emphasize Standard Operating Procedures
- Provide adequate staffing with professional, highly qualified and trained employees
- Management and control of facility provides sufficient supervision to afford necessary safety of inmates and employees
- Encourage meeting goals suitable to maximize safety

Sheriff – Jail

- Ensure there is appropriate and ongoing training of staff
- Ensure appropriate consequences for violation of rules
- Manage inmates in accordance with Standardized Operating Procedures, County ordinances, NC General Statutes, and Federal law

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # State pre-trial detainees | 6,589 | 6,222 | 6,250 |
| # Federal pre-trial detainees | 3 | 0 | 1 |
| # Sentenced County prisoners | 1,239 | 1,132 | 1,140 |
| # Sentenced State prisoners | 1,431 | 1,398 | 1,400 |
| # Civil contempt | 135 | 156 | 160 |
| # Compliance | 638 | 406 | 410 |
| # Custody orders | 201 | 171 | 200 |
| # State Misdemeanant Confinement Program (SMCP) | 167 | 205 | 225 |
| # Average Daily Inmate Population Total | 369 | 326 | 330 |

DEPARTMENT CONTACT:

Name: Sheriff Brad Riley

Email: DBRiley@cabarruscounty.us

Phone: 704-920-3000

Sheriff – Animal Control

MISSION:

Animal Control's main objectives are to respond to animal related calls for service and provide effective investigations of cases of animal abuse/cruelty, as well as reports of dangerous/vicious animals.

OVERVIEW:

The Cabarrus County Sheriff's Office Animal Control Division provides professional compassionate animal control services for all of Cabarrus County. The office responds to local domestic animal control calls and may assist in calls for service involving farm animals or wildlife. Cabarrus County Animal Control provides law enforcement services related to animal control for all 192,434 ¹ county residents, including all 5 municipalities and covers a geographical area of approximately 367 square miles. In addition to animal control responsibilities, the officers also perform law enforcement duties including: responding to emergency calls as the closest unit and backing up other law enforcement officers needing assistance. Patrol officers also perform some animal control duties, and are trained and equipped to deal with emergency and non-emergency animal control calls. Since Concord and Kannapolis do not have Animal Control units, the Sheriff's Animal Control covers animal related calls within those cities. Cabarrus County Animal Control has provided Concord and Kannapolis Police Departments with some equipment and training to assist in animal control calls as are required to respond to calls covered under the unified ordinance such as barking dogs or other violations not requiring the seizure of an animal.

¹ Source U.S. Census Bureau: State and County QuickFacts.

MAJOR ACCOMPLISHMENTS:

- Implementation of new Animal Control Net Gun to enhance officer preparedness to handle difficult animal rescues or entrapment, especially with dogs
- Through a continued partnership between Cabarrus County Animal Control and the local Humane Society of Greater Cabarrus County, the local Animal Shelter responsibilities have been assumed through contract with the Humane Society. This will provide for enhanced opportunities to link local adoption opportunities with seized or abandoned dogs and cats brought into the shelter. This will also allow Sheriff's Animal Control officers to better concentrate on animal related calls and investigations.
- The Cabarrus Animal Protection and Preservation Committee, which was created for and by the County Commissioners numerous years ago, continues to meet and works to enhance adoptions/fostering from the shelter and to further reduce the euthanasia rate
- An improved reclamation process has been established with the posting of pictures of lost pets to the Animal Control website for more accurate and efficient reclaim

CHALLENGES & TRENDS:

- Due to the increase in the population of Cabarrus County and the growing number of animals per household, the need for services continues to increase
- Continue working to reduce the number of animals euthanized at shelter. Continue to work with groups to develop more opportunities to foster/adapt shelter animals
- As it continues to be imperative to reduce the euthanasia rate within the county, there continues to be a need to address the feral cat issues within the county; state regulations concerning feral cats have intensified

Sheriff – Animal Control

BUDGET HIGHLIGHTS & CHANGES:

- Although the Humane Society of Greater Cabarrus County now operates the Animal Shelter for Cabarrus County, funding for the general operation, maintenance and cleaning of the Shelter, performed by the Humane Society, is provided through the Budget of the Sheriff’s Animal Control Division

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 636,851 | 624,743 | 647,515 | 641,130 | 2.62% |
| Operations | 161,931 | 204,526 | 218,510 | 217,396 | 6.29% |
| Capital Outlay | 52,899 | 59,880 | 30,000 | 30,000 | -49.90% |
| Total Expense | \$ 851,681 | \$ 889,149 | \$ 896,025 | \$ 888,526 | -0.07% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 3,996 | 11,256 | 9,000 | 9,000 | -20.04% |
| Total Revenue | \$ 3,996 | \$ 11,256 | \$ 9,000 | \$ 9,000 | -20.04% |
| Staffing | | | | | |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- The Cabarrus County Sheriff’s Office is constantly working to improve delivery and quality of service to the citizens of Cabarrus County through:
 - Adequate staffing with professional, highly qualified employees
 - Monitor response times, setting and encouraging meeting goals suitable to maximize safety
- Appropriate and ongoing training of staff
- Adherence to Standardized Operating Procedures
- Oversight of the management of the Animal Shelter which is contracted to the Humane Society of Cabarrus County administered in accordance with Standardized Operating Procedures, County Ordinances, NC General Statutes and Federal Law

Sheriff – Animal Control

- The Cabarrus County Animal Control is constantly examining ways to increase efficiencies through:
 - Contracts are scrutinized for accuracy and re-negotiated to maximize savings and delivery of service through a balance in quality of service at economical price
 - All purchases follow County Purchasing Policy and Procedures
 - Improved Internal Control Policies are being reviewed regularly ensure accountability
 - Development of multi-year plans for replacement or retirement of aging, expired or obsolete assets
 - Utilizing less expensive materials and supplies where appropriate
 - Protecting assets and extending the useful life of assets through proper cleaning and maintenance.
 - Implementing practices that maximize efficiency
 - Utilizing external resources as force multiplier, e.g. annex stations throughout the county, state & federal task forces, partner agency programs, mutual aid agreements, grants, etc.
- Improve delivery of services and achieve efficiencies in productivity and costs

Program Strategies:

- Improve response times
- Provide adequate and appropriate staffing and training
- Adhere to the Standardized Operating Procedures
- Management of facility administered in accordance with NC regulations and guidelines
- Scrutinize contracts for accuracy and re-negotiate to increase savings
- Follow County Purchasing Policy and Procedures
- Improve and review Internal Control Policies regularly
- Develop multi-year plans for replacement or retirement of aging, expired, or obsolete assets
- Utilize less expensive materials and supplies where appropriate
- Protect our assets and extend the useful life of our assets through proper cleaning and maintenance

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| Animal Control Calls for Service | | | |
| Cabarrus County | 2,464 | 2,362 | 2,575 |
| Kannapolis (Cab. Co) | 1,615 | 1,479 | 1,550 |
| Concord City | 2,980 | 2,968 | 3,050 |
| Other | 29 | 16 | 25 |
| Total | 7,088 | 6,825 | 7,200 |

DEPARTMENT CONTACT:

Name: Sheriff Brad Riley
 Email: dbriley@cabarruscounty.us
 Phone: 704-920-3000

Courts Maintenance

MANDATE:

NCGS 7A-VI

This cost center records the facility fees collected through the Cabarrus County court system and accounts for the expenditures necessary to support and maintain the courthouse, law library, and other court-related facilities. According to General Statutes, the County is responsible for providing facilities for the courts.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 26,586 | 29,313 | 29,682 | 29,682 | 1.26% |
| Operations | 419,125 | 491,675 | 469,884 | 366,834 | -25.39% |
| Total Expense | \$ 445,711 | \$ 520,988 | \$ 499,566 | \$ 396,516 | -23.89% |
| Revenues | | | | | |
| Intergovernmental | 339,908 | 310,133 | 343,000 | 343,000 | 10.60% |
| Fees & Other | - | 48,000 | - | - | -100.00% |
| Total Revenue | \$ 339,908 | \$ 358,133 | \$ 343,000 | \$ 343,000 | -4.23% |
| Staffing | | | | | |
| FTE Positions | 0.780 | 0.780 | 0.780 | 0.780 | 0.00 |

DEPARTMENT CONTACT:

Name: Kyle Bilafer
 Email: KDBilafer@cabarruscounty.us
 Phone: 704-920-3201

Planning and Development – Construction Standards

MISSION:

Cabarrus County Construction Standards contributes to the safety and welfare of Cabarrus County by conducting inspections of new and existing construction and verifying compliance with the North Carolina Building Codes. Cabarrus County Construction Standards strives to serve customers' needs in a compliant, courteous and efficient manner. Additionally, Cabarrus County Construction Standards seeks to be aware of trends in green building products, methods and materials and seeks to promote them during the plan review, building permit and inspections process.

MANDATE:

Construction Standards' (Building Inspections) role is specified in General Statute 153A-352.

OVERVIEW:

Construction Standards' (Building Inspections) role is specified in General Statute 153A-352. This division is to enforce the state and local ordinances, regulations, and codes related to the construction, repair and /or installation of the following: new buildings, remodeling of existing buildings, electrical systems, refrigeration units, heating and air conditioning systems, and plumbing systems. Construction Standards also regulates the maintenance of all buildings to at least a minimum level of life-safety and health, as conferred by NC statutes and the Cabarrus County Board of Commissioners. This division also administers a portion of the septic tank permitting process, prepares Census reports, and reviews all construction plans for commercial, industrial, educational, institutional and multi-family residential projects. The division investigates alleged building code violations, enforces the Cabarrus County Minimum Housing Ordinance, and performs life-safety inspections on all new and existing commercial, multi-family, institutional, educational and industrial buildings. This is a countywide service and also includes the inspections performed within the Rowan County portion of the City of Kannapolis. The specific types of inspections conducted by this division include: building, plumbing, electrical and mechanical (heating and air).

MAJOR ACCOMPLISHMENTS:

- Accela software reports were improved and tailored to the specific data and public information needs of the Construction Standards Division
- All inspectors earned continuing education hours in their licensed trades
- Additional staff were added in FY 14 (3 FTE's) and in FY 15 (2 FTE's) to meet the industry demand for more timely inspections processing

CHALLENGES & TRENDS:

- Ensure that inspectors continue to seek multiple-certifications in the building trade
- Provide high quality customer service while monitoring staff to number of inspections ratios to ensure public safety standards are enforced
- Remain competitive within our region in compensation for inspector positions so that staff attrition rate is kept to a minimum

Planning and Development – Construction Standards

BUDGET HIGHLIGHTS & CHANGES:

- 4 full-time inspector positions (2-building and plumbing and 2-electrical and mechanical) and 2 part-time (1-building and 1-electrical) inspector positions added to meet customer service demands

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,157,020 | 1,277,212 | 1,603,053 | 1,580,464 | 23.74% |
| Operations | 126,800 | 144,943 | 200,864 | 148,233 | 2.27% |
| Total Expense | \$ 1,283,820 | \$ 1,422,155 | \$ 1,803,917 | \$ 1,728,697 | 21.55% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 2,294,417 | 2,385,004 | 2,770,000 | 2,770,000 | 16.14% |
| Total Revenue | \$ 2,294,417 | \$ 2,385,004 | \$ 2,770,000 | \$ 2,770,000 | 16.14% |
| Staffing | | | | | |
| FTE Positions | 16.000 | 20.000 | 23.480 | 23.480 | 3.480 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Program Goals:

- Efficiently provide state-mandated life-safety inspections for permitted construction in the local building jurisdiction and track trends of the same
- Ensure staff has sufficient building code continuing education to provide code information to the general public, associated agencies and other staff

Program Strategies:

- Process commercial plan reviews in a timely and efficient manner
- Track the building code commercial plan review process by number of plans processed for specific time periods (by month, quarter or year, for example)
- Track inspections failure rate
- Provide site inspections for the construction trades of building, plumbing, mechanical, and electrical
- Request appropriate funding for staff to attend classes, and code conferences. Participate in County 101 and meetings with building-industry representatives. Provide information on the county website to customers and other interested citizens

Planning and Development – Construction Standards

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Permits issued for all projects | 13,721 | 15,217 | 23,152 |
| # Inspections of construction work on real property within the jurisdiction | 42,541 | 46,267 | 69,000 |
| # Inspections per inspector/per day (average) | NEW | 13.14 | 15 |
| % of continuing education (6 hrs. per trade/per inspector) | 100% | 100% | 100% |
| % Inspections completed within 1 business day | NEW | 98% | 100% |
| # Building code complaints reported and investigations opened | 39 | 53 | 50 |

DEPARTMENT CONTACT:

Name: Kelly Sifford

Email: kfsifford@cabarruscounty.us

Phone: (704) 920-2129

Emergency Management

MISSION:

The mission of Cabarrus County Emergency Management is to save lives, protect property, and promote safety and preparedness in our community. Through forward-thinking leadership and direction we will enhance our community's ability to endure and recover from adverse events, retuning our community to our normal way of life as quickly as possible.

MANDATE:

Emergency Management is mandated by NCGS 166, Article 7, which states each county is responsible for emergencies within its boundaries. The Fire Marshal function is authorized by NCGS 153-A-234 and supported by the Cabarrus County Fire Protection Ordinance.

OVERVIEW:

The Emergency Management Department (EM) provides vision, direction, and subject matter expertise in the fields of emergency management and fire protection in order to heighten the County's state of emergency readiness. EM activates and manages the County's Emergency Operations Center (EOC) to coordinate response and recovery activities. EM acts as the liaison to, and primary coordinating agency for, federal and state disaster response and relief. Partnerships are maintained with non-governmental agencies to provide protective and recovery measures to our stakeholders. EM ensures County plans and procedures are consistent and are compatible with regional, state and federal guidelines. The program meets National Standards for emergency management.

The Fire Marshal's Office (FMO) provides fire preventive services to our county through education, code enforcement and investigative activities. The FMO coordinates with local fire service providers to ensure adequate and efficient service delivery is provided. The FMO reviews construction documents, issues permits and inspects occupancies according to the NC Fire Code. The FMO provides technical expertise and guidance for departments in maintaining their insurance rating through the State Fire Marshal's Office. The FMO provides 24/7 emergency response county-wide.

Both EM and FMO activities are mandated by NC General Statutes.

MAJOR ACCOMPLISHMENTS:

- Met National standards for Emergency Management Performance Grant
- Provided fire extinguisher training to all day cares and nursing homes in jurisdiction
- Received State and FEMA approval of Hazard Mitigation Plan
- Held Local Emergency Planning Committee Regional Seminar
- Awarded grant funding from KIDDE and Walmart for fire prevention activities
- Completed/participated in 3 EOC readiness exercises, an Active Shooter (school) exercise and a regional communications exercise
- Assisted Odell & Harrisburg Fire Departments in receiving reduced ISO rating decreasing fire insurance rates for the district

Emergency Management

CHALLENGES & TRENDS:

- Writing and maintaining emergency plans requires more time due to increased requirements
- Lack of local participation in Local Emergency Planning Committee
- Coordinating multiple fire districts to participate in joint purchasing & cost-saving initiatives
- Decrease in volunteerism resulting in decreased response capability, working with departments on recruitment and retention as well as staffing strategies during peak demand times

BUDGET HIGHLIGHTS & CHANGES:

- Funding for contractor to develop Continuity of Operations Plan

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 426,683 | 428,897 | 446,561 | 446,563 | 4.12% |
| Operations | 565,428 | 428,599 | 426,721 | 426,458 | -0.50% |
| Total Expense | \$ 992,111 | \$ 857,496 | \$ 873,282 | \$ 873,021 | 1.81% |
| Revenues | | | | | |
| Intergovernmental | 94,529 | 54,595 | 50,000 | 50,000 | -8.42% |
| Fees & Other | 82,860 | 101,986 | 85,625 | 85,625 | -16.04% |
| Total Revenue | \$ 177,389 | \$ 156,581 | \$ 135,625 | \$ 135,625 | -13.38% |
| Staffing | | | | | |
| FTE Positions | 6.000 | 6.000 | 6.000 | 6.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services

Program Goals:

- Increase community wide resilience and reduce impact of adverse effects on our community
- Return community back to normalcy after an adverse event

Program Strategies:

- Assist citizens, public, and provide entities in preparation, mitigation and recovery efforts
- Maintain an effective, well-trained staff and operationally ready Emergency Operations Center
- Guide fire service providers in providing effective and adequate response to our citizens

Emergency Management

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|---------------------------|---------------------------|---------------------------|
| # Plans reviewed | 62 | 76 | 75 |
| # Inspections conducted | 667 | 706 | 670 |
| # Emergency responses | 61 | 47 | 50 |
| # Training classes completed | 119 | 86 | 70 |
| # Drills completed | 6 | 5 | 3 |
| % Fire violations corrected on inspections | 56% | 73% | 75% |
| # Community preparedness classes presented | 51 | 63 | 60 |
| # Hours staff training | 698 | 568 | 600 |
| % Staff response time under 1 hour after notification | 97% | 98% | 100% |
| % Fire departments that decreased ISO rating | 18% | 18% | 45% |
| Annual fire loss (target less than \$5 million) | \$3.5 million | \$2.9 million | \$1.2 million |

DEPARTMENT CONTACT:

Name: Bobby Smith

Email: rsmith@cabarruscounty.us

Phone: 704-920-2562

Emergency Medical Services

MISSION:

The mission of Cabarrus County Emergency Medical Services is to provide progressive, quality, pre-hospital care as a part of a comprehensive healthcare system, to remain synonymous with excellence, and provide a nurturing and challenging work environment. We will address the needs of our patients, provide public education, and promote community wellness.

MANDATE:

The Emergency Medical Service (EMS) is mandated by G.S. 143-517, adopted January 1, 2003. The Paramedic level of care was approved by the Board of Commissioners in 1987. The service follows guidelines established by the NC Medical Care Commission and administered by the NC Office of Emergency Medical Services. 10A NCAC 13P regulates practice and system design.

OVERVIEW:

EMS is responsible for providing advanced medical care and transport to victims of illness or injury. Paramedic care, which is the highest level of pre-hospital care available, is provided to the citizens of Cabarrus County. Paramedics deploy a variety of progressive advanced life support skills to patients in the performance of their duties and continue to be recognized as a model EMS agency across the state and nation. Public education increases community wellness. Low response times decrease mortality. Advanced care and programs improve patient outcomes.

MAJOR ACCOMPLISHMENTS:

- Cardiac arrest survival rates exceed national standards
- Provided community CPR training nearly 800 citizens
- Recognition of myocardial infarction exceeded industry standards at 88%
- Conducted 360 evaluation of service with focus on improved efficiency in operation
- EMS team declared champions at Carolina's Paramedic Competition
- Received the American Heart Association Silver award for management of heart attack patients (pending Gold award in May 2015)
- Received the National Association of County Commissioners Achievement award for the cardiac arrest program
- Received grant for community paramedic services start-up costs (Cannon Foundation)
- Received Bright Ideas award from the Harvard Ashe Institute

CHALLENGES & TRENDS:

- Maintain unit hour utilization below 0.3. Unit hour utilization is an industry standard for measurement of work load. Average unit hour utilization has now reached 0.3 with many units above 0.35.
- Maintain average response times of less than 8 minutes
- Increasing cost associated with medical care
- Increasing call volume
- Transition away from fluctuating work week model
- Implementation of innovative mobile integrated healthcare practices

Emergency Medical Services

BUDGET HIGHLIGHTS & CHANGES:

- Addition of three advanced life support ambulances as replacements to comply with County mileage replacement guidelines
- Community paramedic services as a model of mobile integrated healthcare to create an environment of healing in the home, reduce hospital readmissions, and facilitate appropriate use of medical resources.
- Addition of specialty services supervisor
- Offset anticipated monitor replacement with a grant (\$28,000 savings)
- Change in work hour and overtime compensation models
- Reinstate educational programs to level prior to budget cuts
- Ambulance rate increase with projections for increased revenue

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 5,133,336 | 5,060,313 | 6,169,933 | 6,082,773 | 20.21% |
| Operations | 1,016,112 | 1,082,928 | 1,123,115 | 1,116,580 | 3.11% |
| Capital Outlay | 862,315 | 390,500 | 527,900 | 357,900 | -8.35% |
| Total Expense | \$ 7,011,763 | \$ 6,533,741 | \$ 7,820,948 | \$ 7,557,253 | 15.67% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 4,641,419 | 4,741,024 | 4,844,000 | 4,632,750 | -2.28% |
| Total Revenue | \$ 4,641,419 | \$ 4,741,024 | \$ 4,844,000 | \$ 4,632,750 | -2.28% |
| Staffing | | | | | |
| FTE Positions | 84.690 | 88.690 | 99.090 | 99.090 | 10.400 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services
- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Efficiently respond to emergency 911 dispatches in Cabarrus County in less than 8 minutes (average response time)
- Provide highly skilled paramedic response increasing the chance of positive patient outcomes

Emergency Medical Services

- Efficiently utilize resources and policies to promote quality care, reliability, and accountability
- Provide progressive, innovative care and education to facilitate community wellness and appropriate use of medical resources

Program Strategies:

- Insure efficient utilization of ambulance resources to promote consistent availability of response within established time parameters
- Continually determine staffing models and deployment location of ambulance resources to enable compliance with average response time standards
- Establish, implement, and monitor best practices in pre-hospital care
- Continually provide advanced, high quality continuing education to EMS responders
- Engage the community in the chain of cardiac arrest survival through community CPR awareness and training
- Engage stroke, heart attack, and cardiac arrest through a comprehensive system of care
- Continually monitor collection performance of billing vendor and local debt set off in order to confirm best practices and performance standards
- Replace three ambulances annually to ensure reliability of emergency medical response

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Calls | 24,961 | 27,893 | 28,000 |
| # Citizens reached/trained | 587 | 1,267 | 825 |
| Minutes of response time (maintained <8 minutes) | 6.93 | 6.92 | 7.00 |
| Unit hour utilization (maintain less than <0.3) | 0.30 | 0.32 | 0.32 |
| % Primary unit miles less than 100,000 miles | 82% | 92% | 100% |
| % Cardiac arrest ROSC (maintain > 60%) | 84% | 85% | 83% |
| % Stroke/heart attack accuracy (maintain > 70%) | 73% | 74% | 80% |
| % EMS collections | 61% | 60% | 65% |

*ROSC-Return of spontaneous circulation (regained pulse)

**Stroke/heart attack accuracy-detailed pre-hospital identical with advanced stroke and hear attach notification provided to hospital to facilitate direct transport to area of hospital for critical care

DEPARTMENT CONTACT:

Name: Alan Thompson

Email: dathompson@cabarruscounty.us

Phone: 704-920-2601

911 Emergency Telephone System

MISSION:

Providing excellent 911 services to keep and maintain Cabarrus County as a safe and decent place to work, live and raise a family.

OVERVIEW:

In order to provide enhanced emergency 911 telephone services to telephone users as required by FCC regulation, the state of North Carolina enacted General Statute(s) 62A-32 through 62A-32. These statutes established a state Board to track and regulate the expenditure of funds received from the wireless telephone system carriers. Laws and/or regulations have been enacted to require certain things from these carriers including the ultimate provision of Automated Name Identification (ANI) and Automated Location Identification (ALI) when a 911 call is placed from a mobile telephone.

The Cabarrus County Sheriff's Office Public Safety Answering Point (PSAP) is designated as the central answering point for all Wireless 911 calls routed to Cabarrus County and landlines outside Concord and Kannapolis.

Subscriber fees have been added to each cellular phone subscriber to help pay for these upgrades.

The expenditure of the Wireless Emergency Telephone System funds is limited to certain expenses directly associated with the delivery of 911 services.

- **Intrado IEN 911 System**
Cabarrus County has installed a fully managed solution offering emergency call delivery and data management services over an Internet protocol (IP) network. The Intelligent Emergency network infrastructure was designed to work with existing legacy equipment and is integrated, operated and maintained to the public safety class standards. Intelligent Emergency 911 Network lays a foundation for the development and implementation of innovative applications and services that will advance the capabilities of public safety communications and eliminate many of the challenges. This also enhances the ability to interoperability through the entire chain of 911 centers.

CHALLENGES & TRENDS:

- Text-2-911 testing is ongoing and we are waiting to receive the results.

BUDGET HIGHLIGHTS & CHANGES:

- FY16 proposed revenues are projected to decline by \$651,892 from the FY15 amounts according to the NC 911 Board estimates provided to the County. Revenues decreases slightly from the State estimates and expenditures remained the same, therefore fund balance of \$49,286 was appropriated.

911 Emergency Telephone System

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|---------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | - | - | - | - | 0.00% |
| Operations | 700,375 | 1,343,247 | 691,355 | 691,355 | -48.53% |
| Capital Outlay | - | - | - | - | 0.00% |
| Total Expense | \$ 700,375 | \$ 1,343,247 | \$ 691,355 | \$ 691,355 | -48.53% |
| Revenues | | | | | |
| Intergovernmental | 754,224 | 1,341,747 | 640,569 | 640,569 | -52.26% |
| Fees & Other | 1,788 | 1,500 | 50,786 | 50,786 | 3285.73% |
| Total Revenue | \$ 756,012 | \$ 1,343,247 | \$ 691,355 | \$ 691,355 | -48.53% |

DEPARTMENT CONTACT:

Name: Lieutenant Ray Gilleland

Email: JRGilleland@cabarruscounty.us

Phone: 704-920-3111

Other Public Safety

DESCRIPTION:

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Juvenile Crime Prevention Council (JCPC)

The North Carolina Division of Juvenile Justice partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the County Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The Division of Juvenile Justice allocates approximately \$23 million to these councils annually. Funding is used to subsidize local programs and services. Cabarrus County has been allocated \$295,111 for FY16. These funds will be allocated to approved agencies through a Request for Proposal process and may differ from FY15 amounts.

Cabarrus County Teen Court and Cabarrus Mediation, Inc. (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides an opportunity for the diversion from the traditional court system for certain first-time misdemeanor or status offenders, ages 11 through 16. This program provides an education in how the judicial system works to youth referred and youth volunteers. This program also helps youth and their families acquire and practice skills designed to foster the development of supportive and positive relationships. The program was implemented in FY 1999 with the goal to increase the capacity of the community's youth to become responsible and productive citizens.

Cabarrus County Juvenile Restitution/Community Service (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides juveniles the opportunity to fulfill their monetary restitution and community service obligations to Juvenile Court. The target population is Cabarrus County youth between 7 and 17 years of age who are referred from Juvenile Court. The goal of the program is to assist the youth in completing their court ordered obligation and to reduce further involvement with Juvenile Court.

Boys & Girls Club of Cabarrus County (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) seeks to reduce gang activity through targeted outreach. The program also provides the Strengthening Families program which is an evidenced-based family skill building program that focuses on building improved cooperation and communication within families. Youth ages 5 to 15 will be targeted through referrals by the school resource officer, counselors and case workers with priority given to youth referred by the juvenile court system. The Boys & Girls Club provides positive, constructive activities that meet both the interests and needs of the targeted youth and their families.

Shift Mentoring Program (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) promotes youth development for young people in grades 6-12 during in-school and after-school hours who have been referred through juvenile court, law enforcement or school personnel. The program promotes healthy human connections through structured adventure activities, life skill training, and group mentoring that emphasizes team building, leadership development, increased communication, conflict resolution skills and problem solving abilities. The contract with this agency began with the FY13 budget year.

Other Public Safety

Rowan County Youth Services Bureau, Inc. (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides sex offender specific evaluations and treatment to Cabarrus County youth. Evaluations will address juveniles with behavior problems, particularly those of a sexual nature, by providing evaluations and recommendations for treatment in a timely manner. Sex offender treatment includes group, individual, and family therapy for juveniles who have been adjudicated with a sex offense. Target youth will be between the ages of 6 and 17. The contract with this agency began with the FY13 budget year.

Medical Examiner

The Medical Examiner is responsible for investigating deaths within Cabarrus County which are unattended or occur under questionable circumstances. This function is part of a statewide system supervised and financed primarily at the state level. County funding is mandated. The State raised the required rate of payment for autopsies in FY 14 and the rate for investigations in FY 15 resulting in an increase in our estimated costs of nearly 30%

North Carolina Forest Service – Cabarrus County Ranger

The Forest Service is responsible for the complete forestry program in Cabarrus County under a cooperative agreement between the N.C. Department of Environment, Health and Natural Resources and the Board of Commissioners, as authorized by G.S. 113-54 and 113-59. Historically the State paid 60% of the cost of this program and the County paid the remaining 40%. The current state legislature has proposed a tiered system of participation for counties based on their size and this would require Cabarrus County to provide 50% of the Forester funding instead of the previous 40%. The Ranger works with several county, state and federal agencies in promoting sound use of natural resources. There are four major program areas:

Forest Fire Control - Works with local fire departments to suppress wildfires in woodlands, investigate causes and pursue legal action if warranted.

Forest Management - Management plans are prepared for private landowners describing methods to achieve maximum production of natural resources, primarily in the areas of timber, wildlife, watersheds and soils, as well as recreation and aesthetics.

Information and Education - Fire prevention programs are presented to schools and other groups, training programs are provided to volunteer fire departments, and forest/natural resource management programs are presented to various organizations. Information is also provided to the news media.

Forest Pest Control - Investigations are performed to identify forest pests, and methods of control are prepared. Periodic surveys are made for Gypsy Moth and Southern Pine Beetle damage.

Sales Tax – Fire Districts

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

Other Public Safety

BUDGET SUMMARY:

| | Actual FY14 | Amended FY 15 | Department Requested FY 16 | Adopted FY16 | % Change FY15 to FY16 |
|-------------------------|---------------------|---------------------|----------------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| JCPC Grants | | | | | |
| Teen Court | 58,218 | 69,005 | 69,005 | 52,230 | -24.31% |
| Teen Court-Restitution | 63,280 | 43,805 | 43,805 | 69,301 | 58.20% |
| Medical Examiner | 97,150 | 98,000 | 122,500 | 122,500 | 25.00% |
| NC Forest Services | 94,104 | 72,133 | 73,858 | 73,858 | 2.39% |
| Boy/Girls Club | 133,330 | 105,643 | 105,643 | 106,000 | 0.34% |
| Shift Mentoring Program | 71,892 | 52,383 | 52,383 | 53,696 | 2.51% |
| Rowan YSB | 25,000 | 24,275 | 24,275 | 13,884 | -42.81% |
| Fire District Sales Tax | 672,177 | 604,389 | 808,185 | 808,185 | 33.72% |
| Total Expense | \$ 1,215,151 | \$ 1,069,633 | \$ 1,299,654 | \$ 1,299,654 | 21.50% |
| Revenues | | | | | |
| Sales Tax | 672,177 | 604,389 | 808,185 | 808,185 | 33.72% |
| Boy/Girls Club | 133,330 | 105,643 | 105,643 | 106,000 | 0.34% |
| Shift Mentoring Program | 71,892 | 52,383 | 52,383 | 53,696 | 2.51% |
| Rowan YSB | 25,000 | 24,275 | 24,275 | 13,884 | -42.81% |
| Teen Court | 58,218 | 69,005 | 69,005 | 52,230 | -24.31% |
| Teen Court Restitution | 63,280 | 43,805 | 43,805 | 69,301 | 58.20% |
| Total Revenue | \$ 1,023,897 | \$ 899,500 | \$ 1,103,296 | \$ 1,103,296 | 22.66% |



Economic Development – Incentive Grants

PROGRAM DESCRIPTION: In order to expand economic development options for Cabarrus County that will diversify the tax base, offer improved employment opportunities for its citizens and promote the economic growth and welfare of the business and industrial community, the Board of County Commissioners has implemented guidelines to encourage new industry location decisions within the county and to assist existing industrial expansions. The Industrial Development Incentive program has assisted in bringing major corporations to Cabarrus County, along with encouraging expansions of several existing corporations.

- **390 Business Boulevard, LLC (TY2014 FY2015 - TY2016 FY2017)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,000,000 for TY2015, we will appropriate \$24,000 to FY2016. Any of the outstanding appropriated budget balance of \$18,000 will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for three consecutive years. FY2016 will be the second year for 390 Business Boulevard, LLC.

- **Celgard (TY2012 FY2013 – TY2018 FY2019)**

Celgard has been awarded two EDC Grants with multiple phases per Grant and overlapping timeframes. The first grant has been initiated with payments projected through FY2017. The grantee has made substantially all of the investment for the second grant but initiation has been delayed. The outstanding appropriated budget balance of \$1,676,093 less currently paid amounts will be carried forward from FY2015. At this time the budgeted total is projected to cover the remaining years of the first grant's 3 phases, FY2015-FY2017, and the second grant's first year, FY2017, with the balance to be applied to the second year, FY2018 of the 3 phase, 3 year grant. 85% of qualifying amount will be granted to industry for four years per phase of the first grant and three years per phase for the second grant, with each year's value being adjusted by a factor for depreciation. FY2016 will be the fourth year for Celgard's first grant and carry over from the prior year should absorb FY 2016 obligation.

- **Corning Inc., (TY2013 FY2014 – TY2018 FY2019)**

Corning has been awarded two EDC Grants with overlapping timeframes. At this time the first grant has been initiated with payments pending for the first 2 of the 3 years. The second grant was budgeted based on originally projected timeframe but initiation has been delayed. Accordingly, there is no new appropriation for these grants for FY2016. The outstanding appropriated budget balance of \$1,443,000 less current payments will be carried forward from FY2015. At this time the budgeted total is projected to cover the first grant's 3 years, FY2014-FY2016, and the 2nd grant's first year, FY2017, with the remainder applied to the second year, FY2018, of the 3 year grant. 85% of qualifying amount will be granted to industry for three consecutive years, per grant, with each year's value being adjusted by a factor for depreciation. FY2016 will be the third year for Corning's first grant.

- **Creamery Concord, LLC (TY2012 FY2013 - TY2016 FY2017)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$1,700,000 we will appropriate \$11,000 for FY2016. The outstanding appropriated budget balance of \$11,000 less current payments will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for five consecutive years with each year's value being adjusted by a factor for depreciation. FY2016 will be the fourth year for Creamery Concord, LLC.

- **DNP IMS America Corp (TY2012 FY2013 - TY2014 FY2015)**

DNP has been awarded a three year EDC grant with payments pending for all three years. Accordingly, no new appropriations are being made at this time. The outstanding appropriated budget balance of \$418,000

Economic Development – Incentive Grants

less current payments will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for three consecutive years, with each year's value being adjusted by a factor for depreciation. FY2015 will be the third and final year for DNP IMS America Corporation.

- **FlyRight (TY2014 FY2015 - TY2016 FY2017)**

Phase 1 of the EDC Grant has been completed. Phase 2 of this grant is currently based on an Estimated Eligible Fixed Asset Valuation of approximately \$5,000,000 and correspondingly we will appropriate \$30,000 to FY2016. The outstanding appropriated budget balance of \$33,000 less current payments will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for three consecutive years, with each year's value being adjusted by a factor for depreciation. FY2016 will be the second year for this phase of the FlyRight Grant.

- **Great Wolf Lodge of the Carolinas (TY2010 FY2011 - TY2014 FY2015)**

Great Wolf has been awarded a five year EDC grant. At this time the last payment is pending. Accordingly, no appropriation is being made for FY2016. The outstanding appropriated budget balance of \$500,000 less current payments will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for five consecutive years with each year's value being adjusted by a factor for depreciation. FY2015 will be the fifth and final year for Great Wolf Lodge of the Carolinas.

- **NOLIM Group (Fortune Drive Rd – FY2008)**

A memorandum of understanding between the City of Concord, Cabarrus County and NOLIM Group to share the cost associated with the installation of storm water drainage, water lines, sanitary sewer lines and other infrastructure necessary to service commercial real estate development along the Fortune Avenue Extension in the International Business Park. These funds (\$600,000 by County) were granted upfront with Nolim required to cause an increase in assessment of \$30,000,000 by December of 2017 or repay a proportional amount of the grant.

- **PreGel (TY2014 FY2015 - TY2017 FY2018)**

PreGel was awarded a three phase EDC grant of three years per phase. At this time, due to a delay in initiation, the budgeted amount is projected to cover the first 2 years of the grant, FY2015-FY2016. Accordingly no new appropriations will be made for FY2016. The outstanding appropriated budget balance of \$143,000 less current payments will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for three consecutive years, per phase, with each year's value being adjusted by a factor for depreciation. FY2016 will be the second year for PreGel's expansion Grant.

- **S&D Coffee & Tea (TY2015 FY2016 - TY2021 FY2022)**

S&D was awarded a four phase EDC grant of five years per phase. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$20,000,000 we have budgeted \$119,000 for FY2016. 85% of qualifying amount will be granted to industry for five consecutive years, per phase, with each year's value being adjusted by a factor for depreciation. FY2016 will be the first year for S&D Coffee & Tea.

- **Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC (TY2015 FY2016 - TY2020 FY2021)**

Mills was awarded a six year EDC grant. Initiation of the grant was delayed a year from original projection. Accordingly, no new appropriation will be made for FY2016 as the \$53,000 previously appropriated will be carried forward from FY2015 and be applied to the newly identified initial year of the grant, FY2016. 85% of qualifying amount will be granted to industry for six consecutive years, per phase, with each year's value being adjusted by a factor for depreciation. FY2016 will be the first year for Simon Properties.

Economic Development – Incentive Grants

- SP Richards (TY2013 FY2014 - TY2015 FY2016)**

Based on an estimated Eligible Fixed Asset Valuation of approximately \$10,300,000 we will appropriate \$46,000 to FY2016. The outstanding appropriated budget balance of \$78,829 less current payments will be carried forward from FY2015. 85% of qualifying amount will be granted to industry for three consecutive years, with each year's value being adjusted by a factor for depreciation. FY2016 will be the third and final year for SP Richards.

| | FY 2014 ACTUAL | FY 2015 REVISED | FY 2016 ADOPTED | ADOPTED CHANGE | PERCENT CHANGE |
|---|---------------------------|----------------------------|----------------------------|---------------------------|---------------------------|
| Incentive Grant Expenditures | | | | | |
| 390 Business Boulevard, LLC | 0 | 18,000 | 24,000 | 6,000 | 33% |
| Celgard | 0 | 2,270,000 | 0 | (2,270,000) | -100% |
| Corning, Inc. | 0 | 1,443,000 | 0 | (1,443,000) | -100% |
| Creamery Concord, LLC | 10,328 | 11,000 | 11,000 | 0 | 0% |
| DNP IMS America Corp | 0 | 418,000 | 0 | (418,000) | -100% |
| FlyRight | 0 | 33,000 | 30,000 | (3,000) | -9% |
| Great Wolf Lodge of the Carolinas | 505,332 | 500,000 | 0 | (500,000) | -100% |
| PreGel, Inc. | 0 | 143,000 | 0 | (143,000) | -100% |
| S & D Coffee & Tea | 0 | 0 | 119,000 | 119,000 | 0% |
| SP Richards | 0 | 143,000 | 46,000 | (97,000) | 0% |
| Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC | 0 | 53,415 | 0 | (53,415) | -100% |
| Total | \$ 515,660.00 | \$ 5,032,415.00 | \$ 230,000.00 | \$ (4,802,415.00) | -95.43% |

DEPARTMENT CONTACT:

Name: Bill Kouri
 Email: whkouri@cabarruscounty.us
 Phone: 704-920-2433

Planning and Development- Planning

MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state, and local laws, ordinances, and regulations related to the use of land, thereby building a viable community where citizens, businesses, and industry thrive together.

MANDATE:

Enabling Legislation GS 153A for subdivision and zoning control, GS §143-214 for mandated watershed protection and GS §153-341 requires zoning to be in accordance with a comprehensive plan.

OVERVIEW:

The Planning Division is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, conditional use permits and variance requests, coordinating subdivision and rezoning reviews, and initiating and preparing ordinance amendments. Long range planning services include creating and updating long range planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County. The planning division also provides staff assistance to the Cabarrus County Schools for site selection and future growth planning. Transportation planning services are provided through staff representation and participation on Metropolitan Planning Organization committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners and work on special projects for the County Manger. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 addressing administration, including data entry and system maintenance for all of Cabarrus County.

MAJOR ACCOMPLISHMENTS:

- Building permit data for Cabarrus County School System fully automated in Accela System
- Building permit data received from other jurisdictions to update information in Accela for School System 10 year Long Range Plan
- SOPs created for training of new staff and for cross-training of current staff
- Additional record types created in the Accela program for planning tasks and case processing
- Commencement of Town of Midland 2030 Land Use Plan analysis for co-adoption
- Exploration of co-adoption of amendments to Eastern Area Plan as Adopted by Town of Mount Pleasant

CHALLENGES & TRENDS:

- Number of subdivision lots being recorded in unincorporated county is less than FY2014
- Project interest requiring Planning and Zoning Commission approval has increased
- Number of pre-application meetings for projects has increased
- Staffing challenges throughout the fiscal year related to resignations of planning staff
- Frequency of addressing conflicts reported by Communications/Dispatch has increased
- Increased development approvals have increased the need for addressing services provided for the cities and towns

Planning and Development- Planning

- Continue to explore ways to eliminate duplicate work for 911 Coordinator created by outside business processes
- Work in the Accela system is needed for reporting and for record types

BUDGET HIGHLIGHTS & CHANGES:

- CONNECT Our Future Regional Plan Participation
- CVB Way-finding Committee Participation
- Town of Harrisburg Bike and Pedestrian Transportation Plan Steering Committee Participation
- Cabarrus County Long Range Transportation Plan Update Committee Participation
- WSACC long range plan update
- Second senior planner position has been released for hire

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 434,381 | 452,648 | 484,792 | 484,548 | 7.05% |
| Operations | 35,886 | 37,555 | 40,408 | 40,058 | 6.66% |
| Total Expense | \$ 470,267 | \$ 490,203 | \$ 525,200 | \$ 524,606 | 7.02% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 89,065 | 85,851 | 86,671 | 87,171 | 1.54% |
| Total Revenue | \$ 89,065 | \$ 85,851 | \$ 86,671 | \$ 87,171 | 1.54% |
| Staffing | | | | | |
| FTE Positions | 6.000 | 6.000 | 6.000 | 6.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs

Program Goals:

- Provide technical assistance to Cabarrus County Schools for effective management of student growth
- Provide effective long range planning services for unincorporated Cabarrus County
- Review of zoning and subdivision ordinances related to ease of use by customers and conformance with current State Statutes
- Participate in partnerships for growth management
- Participate in regional opportunities for collaboration
- Provide timely reviews for subdivisions
- Provide timely reviews for projects submitted for Planning and Zoning Commission consideration

Planning and Development- Planning

Program Strategies:

- Maintain accurate building permitting data and project data using the Accela permitting system to determine where growth is occurring
- Staff reports for Planning and Zoning Commission and Board of Commissioners include information on long range plans for consistency with adopted plans
- Foster relationships with other jurisdictions and agencies where there are opportunities to partner.
- Periodic review of ordinances for relevancy
- Periodic review of ordinances for recurring issues
- Review and approve 90% of plats submitted within 30 days of submittal
- Present 90% of Planning and Zoning Commission cases to the Board within 45 days of submittal
- Participate in multi-jurisdictional and regional projects when appropriate

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Planning and Zoning cases submitted for Commission consideration | 7 | 7 | 5 |
| # Cases approved by Planning and Zoning Commission within 45 days | 6 | 3 | 5 |
| % Cases approved by Planning and Zoning Commission within 45 days | 86 | 43 | 100 |
| # Plats reviewed by staff | 82 | 59 | 65 |
| # Plats approved within 30 days of submittal | 81 | 48 | 65 |
| % Plats approved within 30 days of submittal | 99% | 78% | 100% |
| # School sites analysis projects with staff participation | 0 | 2 | 0 |
| # Planning areas including unincorporated Cabarrus County properties | 5 | 5 | 5 |
| # Area plans updated or revised | NEW | NEW | 1 |
| # multi-jurisdictional projects with staff participation | NEW | 5 | 1 |

DEPARTMENT CONTACT:

Name: Susie Morris
 Email: samorris@cabarruscounty.us
 Phone: 704-920-2858

Planning & Development – Community Development

MISSION:

To provide housing rehabilitation and referral services to underserved populations that result in energy efficient, safe, affordable housing for low to moderate income, disabled, and elderly residents to promote aging in place.

MANDATE:

Community Development is not mandated but is authorized by § 153A-376.

OVERVIEW:

The Community Development Division applies for, and administers, grants to rehabilitate housing, provide energy efficiency upgrades, construct new infrastructure, and provide economic opportunities to low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME Investment Partnership program funds from the US Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation. Other programs include the Weatherization Assistance program (WAP), Heating and Air Repair and Replacement Program (HARRP) and Housing and Home Improvement (HHI). These programs provide energy efficiency upgrades to homes, repairs and/or replacements of HVAC systems and mobility and accessibility improvements for the elderly. Housing and Home Improvement is a program that is only for elderly persons and the WAP and HARRP programs are for very low income persons and families, with priority given to elderly and disabled persons. All of these programs are used cooperatively to provide low income, elderly and disabled residents with safe, affordable housing. Additional benefits to the county are reducing Medicare and Medicaid costs by reducing falls and allowing elderly and disabled persons to age in place.

MAJOR ACCOMPLISHMENTS:

- Staff met unit obligations for the Weatherization and the Heating and Air Repair and Replacement programs last year
- Community Development staff have been working on certifications and training that is required for the Weatherization program

CHALLENGES & TRENDS:

- Staffing and budgeting are difficult for the Community Development Division due to late release dates for funding amounts from all of the grant programs. The funding amounts are typically released well after the county's budget submission dates

BUDGET HIGHLIGHTS & CHANGES:

- The Community Development budget will be projected with last year's grant information due to the late notice regarding funding amounts. This has been the method used for projections the last three years

Planning & Development – Community Development

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 177,446 | 173,156 | 177,592 | 177,502 | 2.51% |
| Operations | 359,656 | 378,893 | 383,772 | 399,058 | 5.32% |
| Total Expense | \$ 537,102 | \$ 552,049 | \$ 561,364 | \$ 576,560 | 4.44% |
| Revenues | | | | | |
| Intergovernmental | 390,969 | 370,642 | 370,642 | 386,923 | 4.39% |
| Fees & Other | 3,866 | 4,750 | - | - | -100.00% |
| Total Revenue | \$ 394,835 | \$ 375,392 | \$ 370,642 | \$ 386,923 | 3.07% |
| Staffing | | | | | |
| FTE Positions | 3.000 | 3.000 | 3.000 | 3.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Provide energy efficiency and handicap accessibility improvements to housing for low income, elderly, disabled persons and families
- Provide safe, affordable, energy efficient housing for low income persons and families
- Provide handicap modifications and home improvements to allow elderly persons to age in place

Program Strategies:

- Rehabilitate homes to bring from substandard to standard condition
- Increase energy efficiency of homes through Weatherization services
- Improve access to homes through installation of accessibility features for older adults
- Repair or replace HVAC systems
- Make miscellaneous housing repairs to provide safe, sanitary housing conditions for older adults

Planning & Development – Community Development

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Homes weatherized | 25 | 37 | 31 |
| # Handicap modifications | 30 | 21 | 20 |
| # HVAC systems repaired or replaced | 28 | 37 | 25 |
| # Units brought to standard | 1 | 1 | 1 |
| Average Cubic Feet per minute reduction in air filtration in weatherized homes | 700 | 527 | 500 |
| % Customer satisfaction with weatherized units | NEW | 100% | 70% |

DEPARTMENT CONTACT:

Name: Kelly Sifford

Email: kfsifford@cabarruscounty.us

Phone: 704-920-2142

Planning and Development – Soil & Water Conservation

MISSION:

Cabarrus Soil and Water Conservation District (CSWCD) encourages the informed and responsible stewardship of the land and all of its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, and various groups in the community with planning, application, and maintenance of sound conservation and land use practices.

MANDATE:

NCGS § 139 Soil & Water Conservation District Law of North Carolina, as amended; NC Agricultural Cost Share Program for Non-point Source Pollution Control (NCGS § 143-215.74); Community Conservation Assistance Program (GS § 143-215.74, Part 11, as added by Session Law 2006-78); Environmental Management Commission Regulations for Animal Waste Management (15A NCAC 2H.0217; and Sediment Pollution Control Act (NCGS § 113A-61).

OVERVIEW:

CSWCD was chartered as a single-county sub-unit of state government fifty years ago last year on August 28, 1963. Under the local guidance of the CSWCD board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the county are identified and prioritized. CSWCD conservation plans and environmental education/information programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources, plus energy and human resources, not only provides for food and fiber, but also maintains the green infrastructure that provides environmental services including clean air and water for the benefit of all residents in, and visitors to, Cabarrus County. SWCD works under an operational agreement in partnership with the federal Natural Resources Conservation Service, state division of Soil & Water Conservation in the Department of Agriculture and Consumer Services and Cabarrus County and other local governments. The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives and federal, state, and local mandates. County and private funds leverage federal and state funds and in-kind contributions.

MAJOR ACCOMPLISHMENTS:

- First permanent agricultural conservation easement(s) recorded with partial funding from state and federal farmland preservation grants
- Conservation Education – Local students advance to the state annual Envirothon, Public speaking contest winners place 1st and 2nd in Area contest, and Slide show contest winner placed 1st at state contest

CHALLENGES & TRENDS:

- Respondents in the Cabarrus County 2014 Community Survey indicated that protecting water quality and the environment was one of their top four priorities for community issues that community leaders must address. A major challenge is the fact that there are approximately 184 stream miles monitored in the county of which 150 miles (82%) are officially designated as having “impaired” water quality
- A 38% increase in population growth rate during previous decades continues to strain both natural resources and CSWCD’s ability to provide financial and technical assistance. Complaints have increased since elimination of county erosion and sedimentation control program
- Capital Improvement Project requests for protection of sites designated as Significant Natural Heritage Areas by the county and state have gone unfunded for five years

Planning and Development – Soil & Water Conservation

- The rate of conversion of agricultural land to non-agricultural use is once again accelerating in spite of the fact that cost of services studies for urbanizing counties demonstrate that property taxes on agricultural land exceed the value of services received while the opposite is true for residential land

BUDGET HIGHLIGHTS & CHANGES:

- The slight decrease primarily relates to reductions in health insurance and travel due to Board of Commissioners amendment

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 188,563 | 190,205 | 197,550 | 197,449 | 3.81% |
| Operations | 44,323 | 30,774 | 46,863 | 43,460 | 41.22% |
| Total Expense | \$ 232,886 | \$ 220,979 | \$ 244,413 | \$ 240,909 | 9.02% |
| Revenues | | | | | |
| Intergovernmental | 32,683 | 30,275 | 30,360 | 30,360 | 0.28% |
| Fees & Other | 10,047 | - | - | - | 0.00% |
| Total Revenue | \$ 42,730 | \$ 30,275 | \$ 30,360 | \$ 30,360 | 0.28% |
| Staffing | | | | | |
| FTE Positions | 3.000 | 3.000 | 3.000 | 3.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals

Program Goals:

- Promote sustainability through long-term land tenure that results in environmental benefits
- Provide stewardship education that supports a sustainable economy through environmental literacy and green collar careers

Program Strategies:

- Protect official significant natural heritage areas and prime and state-significant farmland soils with donated and purchased, permanent and long-term conservation easements
- Protect water quality stream buffers with donated and purchased conservation easements
- Develop and implement conservation contracts where financial incentives are available
- Encourage participation in local Voluntary Agriculture District program, especially the 10-year Enhanced Voluntary Agriculture District Program

Planning and Development – Soil & Water Conservation

- Prepare conservation plans for landowners
- Assist qualified landowners with enrolling in state Century Farm Program
- Support educators with opportunities to integrate stewardship education into school curriculum and recognize accomplishments of both students and educators

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Miles of stream with impaired water quality | 60 | 60 | 80 |
| # Acres of land for future easements | 275 | 307 | 400 |
| # Individuals participating in stewardship education | 4,675 | 8,459 | 5,000 |
| # Soil samples assisted | 50 | 99 | 75 |
| # Grants submitted | 2 | 1 | 2 |
| Acres of conservation easements/fee simple titles managed | 128 | 196 | 300 |
| # Long-term conservation agreements/contracts | 169 | 175 | 180 |
| # Participants in professional development training | NEW | 288 | 60 |
| # Citizen Science online submissions for Cabarrus County | NEW | NEW | 450 |
| Lbs. Nitrogen managed | 233,465 | 210,000 | 234,000 |
| Tons soil conserved | 124 | 3,574 | 3,400 |
| Linear ft. livestock excluded from streams | 84,950 | 87,020 | 89,000 |

DEPARTMENT CONTACT:

Name: Dennis Testerman

Email: detesterman@cabarruscounty.us

Phone: 704-920-3303

Planning and Development – Zoning

MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state, and local laws, ordinances, and regulations related to the use of land, thereby building a viable community where citizens, businesses, and industry thrive together.

MANDATE:

Enabling legislation GS §153A for zoning control, GS §143-214 for mandated watershed protections and §153-341 requires zoning to be in accordance with a comprehensive plan.

OVERVIEW:

The Zoning Division is responsible for providing zoning services in unincorporated Cabarrus County. These services include administrating and enforcing the zoning and flood damage prevention ordinances, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing septic tank permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports, attending court to present enforcement cases and providing staff support to the Planning and Zoning Commission and to the Cabarrus County Board of Commissioners.

MAJOR ACCOMPLISHMENTS:

- Increased efficiency in the field due to implementation of Accela Mobile Office
- Number of site inspections performed has increased approximately 17% due to better technology and wireless access in the field
- Number of repeat site inspections for violations has decreased
- Zoning Officers able to perform proactive enforcement due to cross-training of permitting clerks
- SOPs created for training of new staff and for cross-training current staff
- All permitting clerks trained in basic zoning permitting

CHALLENGES & TRENDS:

- Number of site plans submitted is less than FY2014
- Number of complaints investigated is less than FY2014

BUDGET HIGHLIGHTS & CHANGES:

- Three staff attended the FEMA L-273 Training Class
- Two staff tested out of the L-273 Training Class and passed the National Certified Floodplain Manager Exam

Planning and Development – Zoning

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 181,846 | 185,014 | 189,674 | 189,578 | 2.47% |
| Operations | 8,454 | 7,864 | 15,400 | 14,610 | 85.78% |
| Total Expense | \$ 190,300 | \$ 192,878 | \$ 205,074 | \$ 204,188 | 5.86% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 33,965 | 24,700 | 31,225 | 31,225 | 26.42% |
| Total Revenue | \$ 33,965 | \$ 24,700 | \$ 31,225 | \$ 31,225 | 26.42% |
| Staffing | | | | | |
| FTE Positions | 3.000 | 3.000 | 3.000 | 3.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs

Program Goals:

- Provide timely response to citizen complaints
- Provide timely reviews for commercial projects submitted
- Reduce the number of repeat investigations for violation cases to increase workload efficiency

Program Strategies:

- Investigate 90% of validated complaints within 3 days
- Reduce the number of repeat investigations required for active complaint cases to less than 30%
- Educate property owners about non-compliance
- Assist with strategies for compliances for larger cases as needed
- Review and approve 90% of site plans submitted for review within 60 days
- Maintain office hours to expedite plan review

Planning and Development – Zoning

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Plans submitted for commercial site plan review | 28 | 22 | 15 |
| # Plans approved within 60 days of submittal | 22 | 20 | 15 |
| % Plans approved within 60 days | 79% | 91% | 100% |
| # Zoning complaints investigated | 234 | 149 | 175 |
| # Zoning complaints requiring multiple site visits | 160 | 91 | 53 |
| % Zoning complaints requiring multiple visits | 68% | 61% | 30% |
| # Zoning permits reviewed within floodplain | 84 | 95 | 65 |
| # Floodplain development permits issued | 0 | 0 | 0 |
| # Zoning complaint cases in compliance and closed | 155 | 164 | 175 |
| # Complaints investigated within 72 hours | 162 | 141 | 180 |
| % Complaints investigated within 72 hours | 95% | 95% | 100% |
| % Complaint cases in compliance and closed | 66% | 110% | 100% |

DEPARTMENT CONTACT:

Name: Susie Morris

Email: samorris@cabarruscounty.us

Phone: 704-920-2858

Other Economic Development

DESCRIPTION:

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Obligation to Kannapolis (Inter-local Agreement)

Payment to the city of Kannapolis which goes towards paying 50% of the debt service on public improvements in Kannapolis which includes the Cabarrus Health Alliance facility.

Economic Development Corporation

The Economic Development Corporation promotes economic development within Cabarrus County by recruiting new businesses and encouraging retention and expansion of existing businesses. This funding was eliminated in the FY15 budget per Board amendment, but is reinstated in the FY16 proposed budget.

North Carolina Research Campus

(Inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the Bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues are to be used for the payment of no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY 15 | Department Requested FY 16 | Adopted FY16 | % Change FY15 to FY16 |
|-------------------------|---------------------|---------------------|----------------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Obligation-Kannapolis | 1,465,804 | 1,509,504 | 1,512,804 | 1,512,804 | 0.22% |
| CaroFarms | - | 25,000 | - | 40,000 | 60.00% |
| EDC | 332,000 | 242,000 | 400,000 | 400,000 | 65.29% |
| Total Expense | \$ 1,797,804 | \$ 1,776,504 | \$ 1,912,804 | \$ 1,952,804 | 9.92% |
| Revenues | | | | | |
| Other Financing Sources | - | 25,000 | - | - | -100.00% |
| Total Revenue | \$ - | \$ 25,000 | \$ - | \$ - | -100.00% |

Veterans Services

MISSION:

To assist veterans and their spouses, dependents, and survivors in obtaining available benefits from federal, state, and local agencies administering veteran's programs.

OVERVIEW:

The Cabarrus County Veteran Services office focuses on advocacy on behalf of veterans and their families in the presentation, processing, and provision of proof while establishing claims, privileges, and rights to benefits for which they are entitled under federal, state, and local laws. The scope of benefits includes disability compensation, pension, health and life insurance, education, vocational rehabilitation, medical and burial benefits.

MAJOR ACCOMPLISHMENTS:

- Reduced the county's postal costs by devising a more efficient and cost effective method of submitting veteran's claims. No longer have to mail them to the Department of Veterans Affairs (VA). Claims are now submitted via fax at no cost.
- Played a key role in the renaming of North Cabarrus Park to Vietnam Veterans Park in honor of the Vietnam War 50th Anniversary Commemoration.
- Received accreditation for most recently hired Veteran Services Officer (VSO). All Cabarrus County VSOs are fully accredited with the American Legion and North Carolina Division of Veterans Affairs (NCDVA).
- Received approval to change the position of Secretary to Administrative Specialist, increasing the position's responsibilities and increasing the efficiency of the Department.
- Continued partnership with the VA Rural Health Office to provide free flu shots for veterans at the Governmental Center. Over 30 veterans took advantage of this event.
- Once again sponsored a successful Veterans Christmas Breakfast at the Governmental Center and the Veterans Day Program at the Concord Boys and Girls Club.
- Coordinated with the VA Rural Health office to continue to offer Healthy Lifestyle seminars to veterans of Cabarrus County. This year's seminars will take place in June 2015 in the Governmental Center Multipurpose Room with four sessions in four consecutive weeks.

CHALLENGES & TRENDS:

- Keeping up with ever-changing policies and procedures within the Department of Veterans Affairs and NCDVA is a challenge that requires constant attention.
- The VA has made headway in the backlog of claims but still has a ways to go. Their implementation of new procedures will eventually help but will take time.
- VA health care appointment scheduling remains a concern. New initiatives will hopefully cut down the wait time for veterans.
- NCDVA experienced a reorganization in 2014 which seems positive for veterans of North Carolina

BUDGET HIGHLIGHTS & CHANGES:

- Budget remains consistent with recent years with a moderate increase due to new hires and an upgraded position

Veterans Services

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 230,505 | 219,306 | 228,823 | 228,708 | 4.29% |
| Operations | 12,354 | 10,962 | 10,494 | 10,344 | -5.64% |
| Total Expense | \$ 242,859 | \$ 230,268 | \$ 239,317 | \$ 239,052 | 3.81% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 1,452 | 2,352 | - | - | 0.00% |
| Total Revenue | \$ 1,452 | \$ 2,352 | \$ - | \$ - | 0.00% |
| Staffing | | | | | |
| FTE Positions | 4.000 | 4.000 | 4.000 | 4.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs

Program Goals:

- Provide a readily available, well-trained and informed staff to assist veterans and their families obtain benefits and services while submitting timely, accurate and complete claims and correspondence to the Department of Veterans Affairs
- Continue outreach efforts to ensure veterans and their families are aware of the benefits available to them, and to be accessible and responsive when our assistance is needed

Program Strategies:

- Enable service officers to take advantage of available training opportunities offered by local, state and federal agencies
- Stress accuracy and attention to detail when filing claims for benefits and services through the Department of Veterans Affairs
- Educate the community through participation in events when opportunities arise to inform veterans and their families of available benefits
- Ensure phone calls are answered, messages are returned and appointments are met

Veterans Services

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---------------------------------------|-------------------|-------------------|-------------------|
| # New claims | 643 | 696 | 700 |
| # Telephone contacts | 9,312 | 9,477 | 9,500 |
| # Written communications | 871 | 814 | 850 |
| \$ Brought into the County through VA | \$5,140,000 | \$5,012,000 | \$5,000,000 |

DEPARTMENT CONTACT:

Name: Tim Tereska

Email: tjtereska@cabarruscounty.us

Phone: 704-920-2869

Cooperative Extension

MISSION:

Cabarrus County Cooperative Extension enriches the lives and economy by connecting land-grant university research to the public. Our staff and volunteers deliver timely, relevant programs in the areas of sustainable agriculture, viable communities, positive youth development, and strong healthy, safe families.

OVERVIEW:

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community development, family & consumer sciences and 4-H youth development. This nationwide, educational network links the expertise and resources of federal, state and local partners.

MAJOR ACCOMPLISHMENTS:

- Cabarrus Cooperative Extension staff delivered programs that involved 33,446 Cabarrus citizens in direct services, educational programs and activities. Informal educational opportunities were provided through 162 non-credit classes.
- Cooperative Extension's program efforts were multiplied and enhanced by 1,756 trained volunteers giving 59,273 volunteer hours. Their gift of hours is the equivalent of \$1,312,304.00 savings for Cabarrus County.
- Since the new 4-H Extension Agent began work in 2014, five new 4-H clubs, 25 new trained adult 4-H volunteers and 70 new 4-H youth have joined the Cabarrus 4-H program.
- The Agricultural Extension Agent worked with 12 area farmers to identify main production problems and potential causes. The Agent recommended foliar nutrition, resulting in record hay and corn production. Consultation with these farmers continues in 2015.
- Over 4,000 Cabarrus County students participated in the 2014 National Science Experiment (Rockets to the Rescue). Cabarrus County 4-H provided the materials, training and kits to make this happen. 91% of the students learned something new by participating in the project.
- 2014 marked the centennial for Cooperative Extension programs across the United States. In an effort to celebrate the centennial, and to provide community education, Cabarrus County Cooperative Extension held three county-wide events. Over 1,000 Cabarrus Citizens participated in these events, becoming aware of the history and future of Cooperative Extension services.

CHALLENGES & TRENDS:

- Cooperative Extension in Cabarrus County has the unique opportunity of reaching and promoting both rural-traditional agriculture and urban-suburban agriculture trends. It is a challenge to be seen as an unbiased supporter of both.
- Cooperative Extension statewide has rolled out a new visioning initiative and staffing model. Cabarrus County has staff affected by this new model

Cooperative Extension

BUDGET HIGHLIGHTS & CHANGES:

- Program area revenue (fees paid by our participants) accounts for the majority of program area expense
- The majority of the CE budget increase is to cover the other half of our support staff position’s salary and benefits that will be eliminated by NCSU effective July 1, 2015

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 293,852 | 321,655 | 354,288 | 332,338 | 3.32% |
| Operations | 93,320 | 79,365 | 84,630 | 84,030 | 5.88% |
| Capital Outlay | - | - | - | - | 0.00% |
| Total Expense | \$ 387,172 | \$ 401,020 | \$ 438,918 | \$ 416,368 | 3.83% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 82,124 | 60,239 | 63,050 | 63,050 | 4.67% |
| Total Revenue | \$ 82,124 | \$ 60,239 | \$ 63,050 | \$ 63,050 | 4.67% |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals
- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Preserve and enhance the quality of life by providing educational opportunities to sustain agriculture
- Adults and children of all ages will make healthy food choices and be physically active to achieve or maintain a healthy lifestyle and prevent chronic disease
- Youth will increase their 4-H project knowledge especially in the STEM (Science, Technology, Engineering, and Math) areas
- Use volunteer resources wisely and responsibly to maximize the value for the county and its citizens

Program Strategies:

- Educational programs will be offered in the areas of consumer and commercial horticulture by staff and trained volunteers
- Beginning Farmers On-Line course and classes will be offered
- Will help improve the quality of local produce through classes, workshops, on-site educational visits,

Cooperative Extension

- phone conferences, and the availability of soil sampling kits and information
- Private Pesticide applicators re-certification classes will be offered
- Provide group and individual education to livestock producers and Cattlemen’s Association members
- Provide hands-on educational courses in food safety, food preservation, healthy eating, and senior nutrition
- Utilize local media outlets to promote Cooperative Extension programs and provide community education through non-traditional delivery methods
- Youth will learn about food safety and nutrition by enrolling in 4-H EFNEP (Expanded Food and Nutrition Education Program) classes and summer camp programs
- Increase STEM (Science, Technology, Engineering and Math) skills and competencies for school-age professionals and youth through hands-on curriculum kits developed and administered by 4-H staff
- Educational classes, retreats, camps, and leadership opportunities will be offered to 4-H youth and adult volunteers
- Volunteers will have opportunities to attend educational classes and leadership meetings at the county, district, state and national level
- Volunteers will document the number of hours volunteering during the year
- Volunteers will be given leadership opportunities to expand local Cabarrus County programs
- Provide individual phone consultation to answer questions regarding health, nutrition, home horticulture, youth development, and community development

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Trained volunteers | 574 | 811 | 775 |
| # Hours given by volunteers | 69,905 | 59,273 | 65,000 |
| # Educational programs offered | 132 | 158 | 175 |
| # Program participants | 34,640 | 34,602 | 35,000 |
| % Participant increase in subject matter knowledge | NEW | 69% | 75% |
| % Satisfaction rate of programs and volunteers support | NEW | 96.2% | 97.0% |

DEPARTMENT CONTACT:

Name: Robbie Furr
 Email: rbfurr@cabarruscounty.us
 Phone: 704-920-3310

Human Services – Administration

MISSION:

Provide overall management and budgetary oversight for operations for all programs and services within the Department of Human Services. Develops and administers the budget, manages purchases and contracts, monitors budget for expenditures and revenues and processes claims for agency reimbursement. Oversees the personnel functions of the agency including: recruitment, hiring, orientation, evaluations, and federal workplace rules.

MANDATE:

NCGS 108-A14; Chapter 7A; Chapter 108A; Title XIX of the Social Security Act; P.L. 104-193, Personal Responsibility and Work Opportunities Reconciliation Act of 1996 and SB 352; 7 U.S. Code 20(1); P.L. 97-45; Title IV-B and IV-E of the Social Security Act; CFR 47378 mandate the services provided by the Department of Social Services.

OVERVIEW:

The Unit consists of the Director and Assistant Director as well as the Finance professionals and para-professional staff responsible for a wide array of functions regarding program operations, fiscal/budgetary operations and human resources. The unit provides services to all programs and departments with the Department of Human Services.

MAJOR ACCOMPLISHMENTS:

- Successfully maximized all capped and uncapped revenues
- Developed policies that utilizes compliance and local best practices, Federal and State audit standards, and accounting and personnel principles to ensure smooth operations
- Reviewed internal controls in all divisions and are developing agency wide protocols/procedures for several core functions.
- Successfully purged 607 boxes of client files utilizing the NC DHHS Records Retention and Disposition policy.
- Collaborated with HR and IT to enhance family medical leave tracking in Munis for supervisors and managers
- Restructured job tasks in Administration to reduce silos and create inter-departmental collaboration

CHALLENGES & TRENDS:

- Shifting or budget reductions from federal and state block grants, including TANF, and SSBG, which could potentially increase the county share to mandated programs
- Continued collaboration with Program Administrators and Managers on accounting policy and day-sheet coding for consistent best practices
- Continued review to streamline positions for efficiencies analyzing tasks and strengths across all Human Services business divisions
- Develop and implement consistent HR practices within all Human Services divisions and provide consistent administration of Family Medical Leave Act

Human Services – Administration

BUDGET HIGHLIGHTS & CHANGES:

- Utilized the State budget template
- Auditing of accounts payable

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 635,665 | 778,365 | 744,386 | 915,725 | 17.65% |
| Operations | 1,904,621 | 2,294,986 | 2,204,008 | 2,105,478 | -8.26% |
| Capital Outlay | - | 8,315 | 10,000 | - | -100.00% |
| Total Expense | \$ 2,540,286 | \$ 3,081,666 | \$ 2,958,394 | \$ 3,021,203 | -1.96% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | 212,334 | 65,577 | - | - | -100.00% |
| Total Revenue | \$ 212,334 | \$ 65,577 | \$ - | \$ - | -100.00% |
| Staffing | | | | | |
| FTE Positions | 9.000 | 9.000 | 9.000 | 9.000 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services

Program Goals:

- Maximize use of all federal and state allocations
- Ensure timely submission of performance evaluations for each employee
- With the implementation of a new recruitment and selection protocol, the agency will fill vacant positions with qualified staff within 60 days of the request to fill
- Create summary reports that could be presented at Advisory Board Meetings and to the County on HR/Finance data within department
- Develop and implement a supervisory best practice training program
- Reorganize onboarding to provide a more efficient comprehensive approach to integrate staff to the work environment

Program Strategies:

- Timely and accurate transmittal of State Reimbursement Request Form 1571
- Accurate day-sheet coding within child and adult services to ensure maximization of funds
- Monthly monitoring of allocations through XS 411 allocations report
- Ongoing training of program staff regarding coding of time and our purchasing policies

Human Services – Administration

- Supervisors and Program Managers will schedule evaluations in advance to ensure compliance with deadlines
- Immediately list all vacant positions upon notice of termination
- Screen and process new applications within seven days of position application closing
- Conduct thorough and timely background checks, drug screens, and reference checks
- Ensure cross training for all major tasks
- Implement strategies that encourage efficiency and consistency
- Review and Evaluate Work Flows and Business Processes of the agency to ensure effectiveness
- Evaluate centralization of all admin support positions within the agency to the Finance area to ensure proper oversight and monitoring

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| At least 25% invoices are audited weekly for timeliness and accuracy | NEW | 94% | 96% |
| Voluntary staff turnover-annually | NEW | 19% | 10% |
| Claim reimbursement for all Federal and State Block Grants-annually | 100% | 100% | 100% |
| Will meet 100% maintenance of effort on temporary assistance for needy families-annually | 100% | 100% | 100% |
| % Timely staff evaluations | NEW | 79% | 92% |
| Will provide 3 supervisory trainings to agency leadership team annually | NEW | NEW | 3 |
| Vacant positions will be filled within 60 days | NEW | NEW | 90% |

DEPARTMENT CONTACT:

Name: Ben Rose
 Email: wbrose@cabarruscounty.us
 Phone: 704-920-1400

Human Services – Transportation

MISSION:

Cabarrus County Transportation Service’s mission is to promote an independent lifestyle that empowers individuals to overcome transportation barriers by providing safe and reliable transportation services that enable all eligible individuals to access medical care, essential services, and resources that improve their quality of life.

MANDATE:

Medical Transportation is mandated by Title XIX of the Social Security Act, which directs county departments of Social Services to provide transportation for medical care for Medicaid eligible recipients who have no other means of transportation to access this care. Social Services Block Grant (SSBG) and elderly and handicapped transportation services (EHTP) are not mandated. SSBG and Medicaid are federally funded and elderly and Handicapped services are State funded.

OVERVIEW:

CCTS strives each day to provide services to the transportation disadvantaged in Cabarrus County. This service seeks to reach those individual citizens who because of age, disability, or income constraints do not have access to conventional public transportation options.

CCTS has specific services to meet the special requirements for each group utilizing our system.

- Medical trips which provide preventive medical care. These trips keep citizens in their homes longer and help reduce assisted living cost.
- Employment trips which are provided to Work First Participants of the Department of Human Services programs
- Trips to the Cabarrus Vocational Opportunity work site (CVO)
- Life-sustaining medical trips aid those individuals in maintaining their lives and helps reduce the need for health care assistance and assisted living.
- Cabarrus Links which provides service to the unincorporated areas. Those passengers utilize the Links service to travel to and from employment centers in Concord and also transfer to the City of Concord CK Rider system at their transit facility.

MAJOR ACCOMPLISHMENTS:

- We are utilizing our County drivers to complete Medicaid trips that were previously provided by taxis. We have reduced that line item from \$380,000 to \$82,400.
- We have administered the ADA program for the City of Concord
- We have developed a work fit test to enhance our hiring process
- We have secured our 5331 Grant from the State for both Administration and Capital
- We have secured our ROAP Grant from the state for RGP (Rural General Public) EDTAP (Elderly and Handicapped) and employment

CHALLENGES & TRENDS:

- Continued increase in service demand.
- Increase in senior population.
- Decreased funding from the State.

Human Services – Transportation

BUDGET HIGHLIGHTS & CHANGES:

- A decrease of \$70,000.00 in our State 5311 Admin Grant due to Cabarrus County being reclassified to a large Urban
- New Funding through the Federal Government 5307 Grant due to reclassification to Large Urban

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,335,832 | 1,311,316 | 1,351,466 | 1,350,840 | 3.01% |
| Operations | 965,817 | 701,657 | 694,649 | 694,399 | -1.03% |
| Capital Outlay | 143,696.00 | 228,400.00 | 312,600.00 | 285,500.00 | 25.00% |
| Total Expense | \$ 2,445,345 | \$ 2,241,373 | \$ 2,358,715 | \$ 2,330,739 | 3.99% |
| Revenues | | | | | |
| Intergovernmental | | 800,587 | 824,586 | 800,196 | -0.05% |
| Fees & Other | | 1,041,893 | 1,178,378 | 1,178,379 | 13.10% |
| Total Revenue | \$ - | \$ 1,842,480 | \$ 2,002,964 | \$ 1,978,575 | 7.39% |
| Staffing | | | | | |
| FTE Positions | 33.500 | 33.500 | 33.500 | 33.500 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Goal 1: Provide safe, reliable, and efficient transportation with an emphasis on customer satisfaction
- Goal 2: Establish a work environment that promotes safety, performance excellence, teamwork, customer service, cost effectiveness and flexibility to accommodate additional demand in services
- Goal 3: CCTS will strive to pick up all “will call” trips (when a customer is done with their service and calls for a return trip) within 30 minutes of receipt of the call

Program Strategies:

- Utilize advanced technology for improving public transportation and adapt to changes in transportation through strategic planning
- Optimize resources, maximize individual contributions, provide appropriate training in Defensive Driving, Passenger Assistance Training, Proper securing of wheel chairs, Blood borne & Airborne Pathogens, First aid & CPR, Fire Extinguishers and provide opportunities for employee growth and development, recognizing employee contributions.

Human Services – Transportation

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Trips | 80,465 | 87,544 | 94,000 |
| # Aging Trips | 21,708 | 20,689 | 22,000 |
| # ADA Trips | 4,250 | 3,996 | 4,000 |
| # Elderly and handicapped trips | 3,048 | 3,529 | 4,000 |
| # RGP trips (Rural General Public) | 4,081 | 2,428 | 2,500 |
| # Employment trips | 4,183 | 2,988 | 3,000 |
| # Medicaid trips | 43,195 | 40,801 | 45,000 |
| # Cabarrus workshops | N/A | 13,113 | 13,500 |
| # Clients using transportation | 785 | 984 | 800 |
| Reduce client complaints regarding services (Goal 1) | 20 | 41 | 10 |
| % on time for client appointments (Goal 1) | 81% | 82% | 90% |
| % of will call trips picked up within 30 minutes of calling (Goal 3) | N/A | NEW | 90% |
| # of at fault accidents by CCTS staff (Goal 1 and Goal 2) | 4 | 1 | 0 |
| % Citizens that find transportation important (from county survey) | NEW | NEW | NEW |
| % Citizen satisfaction (monthly basis survey) with transportation services | 82% | 82% | 100% |
| % citizen satisfaction in conjunction with HR environmental survey | NEW | NEW | 98% satisfaction |

DEPARTMENT CONTACT:

Name: Ben Rose
 Email: wbrose@cabarruscounty.us
 Phone: 704-920-1400

Human Services-Child Welfare Division

MISSION:

Cabarrus County Child Welfare is committed to achieving safety, permanence, and well-being for children, working one-on-one with the family by assessing, coordinating, and providing services that address the safety, risk, and family needs of the child. Our staff will be vigilant in their effort to protect the child.

MANDATE:

The following Child Welfare Services are mandated services by Federal and/or North Carolina laws, policies and standards: Adoption Services and Adoption Assistance are mandated by G.S. 108 A-49 & 50, Title IV-B and IV-E of the Social Security Act, P.L. 96-272, P.L. 99-514, P.L.103-382, P.L. 106-385, P.L. 105-89, P.L. 106-169, and P.L. 109-171; Foster Care Services for Children and Foster Care Assistance payments are mandated by titles IV-E and IV-B of the Social Security Act, CAPTA (P.L. 93-247), and G.S. 108A-48 and 49; 45, G.S. 143B-153 (2) (d) ; 10A NCAC 21; 10A NCAC 22F; Home studies are ordered by the District Court Judges; P.L. 103-432; G.S. 7B-38, 143B-153; 10A NCAC 70C; CSST Services are mandated through 10 NCAC 436.0203; Individual and Family Adjustment Services are mandated under G.S. 143B-153 and 10 NCAC 436.2023; Protective Services for Children are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), Titles IV-B, IV-E, P.L. 108-36, P.L. 105-89, G.S. 108A-14, and G.S. 7B Article 3; Intensive Family Preservation Services are established under G.S. 143B-150.5; Contracts with the Child Advocacy Center and Cardinal Innovations Healthcare Solutions are authorized under provisions of G.S. 143B-10 and G.S. 143B-153.

OVERVIEW (Child Protective Services CPS and In-Home Services)

The Child Welfare Division, CPS Program is responsible for receiving, screening, and investigating/assessing reports of alleged abuse/neglect/dependency. In Home Services provide services directly to families that have received substantiation of abuse/neglect/dependency that help to address the issues identified through services and case management. The major objective within the child welfare CPS Program is to keep children safe from abuse and neglect and to support the placement of children in their homes while addressing factors that may create the risk of removal.

MAJOR ACCOMPLISHMENTS:

- We have begun a Quality Assurance program, which is strongly recommended by Raleigh. The purpose of this program is to provide internal review over cases for policy compliance.
- We have been successful in pulling mandatory state trainings to Cabarrus County, reducing the need to travel for these trainings and increasing the number of staff that are able to attend.
- We have focused on training in areas other than the state's mandatory programs to increase our practice outcomes.
- We have expanded the Triple P program and have staff certified to conduct this intervention with children and families of all ages. This program is offered to families who have a substantiation but the child is still remaining with the parents. It helps to strengthen the parenting skills, reducing the risk of abuse/neglect.
- We have heavily participated in the redesigning of the CCPT/CFPT (Community Child Protection Team/Community Fatality Prevention Team) programs involving our community partners. These teams are mandated by General Statutes and work to review cases of abuse/neglect to advise departments on

Human Services-Child Welfare Division

recommended policy and practices and advocate for resources. The CFPT reviews all cases of child deaths and advocates for resources and changes to lower the risk of child fatality.

- We have spent a great deal of time connecting and communicating with the community regarding our programs. This has resulted in increased partnership which benefits our families. The Division has made several community presentations and participated in community events, in partnership with the CCPT as well, to help inform the community about child abuse/neglect.
- We have worked with the university system to have students in the BSW/MSW programs intern in our agency.
- We have had numerous staffing changes that has resulted in a much stronger CPS program.
- We continue to attempt to resolve permanency concerns through Consented Custody Orders. By doing consented custody orders, we prevent placement of children in to foster care and save county dollars within the program by achieving permanence for children without court intervention.
- We have enhanced technology through Compass Co-Pilot so that each CPS worker has an I-Pad they can use in the field. This technology helps with the efficiency of the worker by allowing them to access records, create documentation, and record interviews.

CHALLENGES & TRENDS:

- Though turnover is sometimes good, it does result in an increased need for training
- Increased Forensic investigations dealing with domestic violence, sexual abuse, and physical abuse which present higher risks to children
- Increased removals of children from Forensic Investigations/Family Assessments without experiencing In-Home Services due to the high risk of future harm to the children if they remained in the home. The foster care caseload has grown over 50% in three years.
- Decrease in IV-E funding for In-Home Services. Title IV-E provides federal funding for services for children at high risk of removal from their families. Restrictions on this funding have presented more limitations in services within the In-Home Services area that is serving families that have abuse/neglect issues.
- The instability of the federal funding environment in general, including potential reductions

BUDGET HIGHLIGHTS & CHANGES:

- Reduction in Title IV-E funding for In Home Services due to a federal audit of the state has shifted more cost of services to the county level.
- Child Welfare programs are no longer able to access At-Risk Case Management funding.

Human Services-Child Welfare Division

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 4,710,556 | 4,752,452 | 4,876,617 | 4,883,788 | 2.76% |
| Operations | 2,211,915 | 2,378,861 | 2,377,329 | 2,376,058 | -0.12% |
| Total Expense | \$ 6,922,471 | \$ 7,131,313 | \$ 7,253,946 | \$ 7,259,846 | 1.80% |
| Revenues | | | | | |
| Intergovernmental | 3,533,343 | 3,334,544 | 3,244,221 | 3,244,221 | -2.71% |
| Fees & Other | 2,000 | 73,415 | - | - | -100.00% |
| Total Revenue | \$ 3,535,343 | \$ 3,407,959 | \$ 3,244,221 | \$ 3,244,221 | -4.80% |
| Staffing | | | | | |
| FTE Positions | 73.000 | 73.000 | 73.000 | 73.000 | 0.000 |

Program Goals:

- Goal 1: Cabarrus DHS will protect children from abuse and neglect by providing timely and effective assessment, evaluation, and review of reports deemed accepted by the department for evaluation. Through policy compliance, assessment, evaluation of information, and effective risk assessment, the department will protect children from abuse and neglect and make appropriate family based solutions to reduce risk and improve overall safety.
- Goal 2: Through effective case management and planning, the department will develop plans with families that have issues of abuse and neglect to ensure elimination of factors that brought the family to the intervention of the department.
- Goal 3: In partnership with the Community Child Protection Team, the Department will support and provide needed resources to the team in order to educate and inform the community regarding issues of child abuse and neglect and advocate for resources and changes that will reduce risk of child abuse or neglect.
- Goal 4: To employ a competent based workforce that receives ongoing training regarding policies and best practices in an effort to protect children from abuse/neglect.

Program Strategies:

- Ensure compliance with federal and state laws, standards, and practice to ensure protection of children and promote the permanence of children with their parents/caretakers, extended family foster families or adoptive parents.
- Promote professional development for all staff through training in all aspects of Social Work Practice resulting in quality outcomes for the children and families involved with this department.
- Promote the health, mental health, and education of children receiving services so that the children being served can reach their maximum potential.
- Collaborate with partners to ensure services are available in the community to meet the needs of families in crisis, including mental health services, substance abuse, domestic violence counseling, parenting and education.

Human Services-Child Welfare Division

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| % of accepted reports responded to within required time frames of 24 hours for abuse and 72 hours for neglect to ensure appropriate and timely responses are done for the safety of child/children (Goal 1) | 99% | 98% | 99% |
| % of investigative cases within Child Protective Services (CPS) which are processed and closed to standard (30 days) or have justification supporting extension of an ongoing evaluation of allegations (Goal 1) | 90% | 83% | 90% |
| % of bi-weekly visits with the children on open CPS Assessments/Investigations occur to ensure safety of the child and to continue to gather data/information to make an informed case decision. Measurements will be gathered based on a 10% sample of cases (Goal 1) | 89% | 97% | 97% |
| % of recurring maltreatment with a case within 1 year of previous findings of substantiation for abuse/neglect to ensure proper services were provided to the family to lower the risk of reoccurrence of abuse/neglect (Goals 1 and 2) | 1% | 1% | 4% |
| % of all Social Worker staff within the Child Welfare Division which receives at least 24 hours of training per year related to professional development and training needs. This will be tracked annually, with the beginning of each staff's year as their hire date (Goal 4) | NEW | NEW | 100% |
| The Cabarrus DHS host at least 10 meetings of the Community Child Protection Team per year and provides staff for each meeting to present current trends, case information and resource needs (Goal 3) | NEW | NEW | 10 |
| % of children with legal permanence at the end of services provided to ensure a safe and stable home for the child with reduced risk of abuse and neglect (Goal 2) | 99% | 100% | 99% |
| % of Family Assessment cases within Child Protective Services (CPS) which are processed and closed to standard (45 days) or have justification supporting extension of an ongoing evaluation of allegations (Goal 1) | 90% | 83% | 90% |
| % of monthly face to face contacts to ensure safety and service delivery to families and children receiving services due to abuse and neglect. Face to face contacts ensures the safety of the child and reviews the progress of the case plan with the family to assess if goals and objectives regarding treatments are being obtained (Goals 1 and 2) | 95% | 97% | 97% |

Human Services-Child Welfare Division

| | | | |
|--|-----|------|------|
| % of in home service cases with completed in home service case plans that determine the course of action the parents will take to address the issues that brought them in to CPS. The case plan, which is developed within 30 days of the case decision, sets forth the direction and objectives needed for the family to achieve to be considered at no further risk of safety for the child (Goal 2) | 97% | 100% | 97% |
| % of children that can remain safely in the home of their parents or caretakers, without foster case intervention through the provision of CPS In-Home Services (Goals 1,2 and 3) | NEW | NEW | >90% |

OVERVIEW (Foster Care Program):

Foster Care services must be provided to any child the Department has placement responsibility for and is placed in a licensed foster home, relative placement, or licensed facility. Placement responsibility is established when the court places the child in the legal custody of the Department. The Department is responsible for ensuring placement and payment for the child and ensuring all the basic well-being and safety needs are met. In addition, the Department also provides services to the child and family to establish a plan for permanence for the child. Reunification with birth family/caretaker is the primary goal in each case. If that goal is unable to be achieved, the Department explores custody, guardianship or adoption as a permanent plan.

MAJOR ACCOMPLISHMENTS:

- The Department continues to prevent placement of children in care through consented custody agreements among relatives.
- The LINKS program continues to engage older youth in custody to prepare them for adulthood through specific services that help develop independence.
- We have re-written the LINKS program with a stronger focus on independence and self-sufficiency for our teenagers.
- The Department maintains children in care through CARS agreements until age 21, promoting continued growth and development of independence through education and vocational training.
- The Department has worked in cooperation with Information Technology to develop a compatible court report template with the court database that is now being used.
- We have increased our use of the Triple P program with our families in foster care. This program strengthens parenting skills enabling parents to potentially have children returned to them.
- An increased focus in licensure for foster homes has again doubled the number of foster homes licensed and managed by Cabarrus County DHS. Local foster homes make services for families and children easier and more accessible as the children are able to remain in the county.
- Our new Staff Developer has been successful in bringing in state trainings and other training opportunities for our staff. Each Social Worker must have 24 hours of annual training in accordance with the law.
- Stabilization of court processes, including a new contracted attorney, has improved overall court outcomes for the Department.
- There are improved overall outcomes in court through improved internal processes and structure that helps the Department achieve permanence for children.

Human Services-Child Welfare Division

- The Department has developed a positive working relationship with the Guardian Ad Litem, who act on behalf of the foster child as their advocate.
- Compass Pilot/Co-Pilot has been implemented and all field staff have an I-pad to use in the client's homes.
- We have begun a Quality Assurance program, which is strongly recommended by Raleigh. The purpose of this program is to provide a system of internal review of casework to ensure policy compliance.
- We have partnered with the Venture Church in Harrisburg to support our social work staff. Venture Church provides on-site support services for staff in all areas but focuses on Foster Care and supporting the children in care as well as staff.
- Re-established the Adoption Program resulting in an increase of adoptions completed.

CHALLENGES & TRENDS:

- Turnover has increased within the unit due to the high demands of the work and caseload
- Increased removals of children from CPS due to the high risk of future home to the children if they remained in the home
- Decrease in IV-E funding for In-Home Services
- The instability of the federal funding environment

Program Goals:

- Goal 1: Through effective case management, goal setting, and planning, the Department will work with families and children to establish permanence for children in care that will provide a safe and stable environment
- Goal 2: With thorough evaluation and best practices, the Department will ensure the safety of children in the care of the Department by placing children in safe homes, therapeutic homes, or residential homes that will meet the needs of the foster child and provide an environment free from abuse/neglect. The Department will immediately respond to any report of abuse or neglect with a foster child and take immediate action to ensure safety of the child
- Goal 3: The Department will ensure the appropriate educational needs, medical needs, and psycho-social needs of all children in foster care by providing appropriate and needed services to meet the well-being needs of all children in care
- Goal 4: To employ a competent based workforce that receives ongoing training regarding policies and best practices in an effort to provide the best possible services to foster children and their families

Program Strategies:

- Ensure compliance with federal and state laws, standards, and practice to ensure protection of children and promote the permanence of children with their parents/caretakers, extended family foster families or adoptive parents
- Promote professional development for all staff through training in all aspects of Social Work Practice resulting in quality outcomes for the children and families involved with this department
- Promote the health, mental health, and education of children receiving services so that the children being served can reach their maximum potential
- Collaborate with partners to ensure services are available in the community to meet the needs of families in crisis, including mental health services, substance abuse, domestic violence counseling, parenting and education

Human Services-Child Welfare Division

PERFORMANCE MEASURES: Foster Care

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| % of children who will not experience a substantiated maltreatment incident while in foster care. The Department will work to ensure placements of children are in safe and stable environments that are licensed or in kinship placements that have been reviewed and approved (Goal 2) | 6% | 1% | >1% |
| % of children who re-enter foster care within 12 months of the establishment of permanency (Goal 1) | 0% | 2% | >9% |
| % of children identified to be appropriate for the adoption program, will be adopted within 24 months of the established goal change with the courts (Goal 1) | NEW | NEW | >32% |
| % of children in foster care experiencing placement stability. Children in care that are placed will be placed in the best possible placement to ensure stability and safety through effective matching of the child's needs and the placement provider (Goals 2 and 3) | 95% | 98% | >86% |
| % of children in the Department's custody seen in the home of the placement provider, monthly to ensure the safety of the child and to ensure that all the child's well-being needs (medical, psycho-social, educational) are being met (Goals 2 and 3) | 99% | 97% | 97% |
| % of cases where documentation of home visits were completed within 7 days using the state home visit form to ensure accurate reporting to the court regarding case progress towards permanence (Goal 1) | NEW | NEW | 100% |
| % of foster care cases with the finding of "No Reasonable Efforts" (Goals 1, 2 and 3) | 0% | 0% | >10% |
| The number of foster homes licensed and managed by Cabarrus County Child Welfare Division (Goals 1, 2 and 3) | NEW | NEW | 40 |

*The efficiency of Compass Pilot and Co-Pilot shall be measured above in the percentage of investigations and assessments completed within established time frames, in home service case plans developed within 30 days and the percentage of foster home visits documented within 7 days.

*The Department will provide REAP (Reaching for Excellence and Accountability in Practice) data monthly.

DEPARTMENT CONTACT

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1400

Human Services – Child Support Services

MISSION:

The mission of the Child Support Services Division is to consistently collect as much child support as possible for the benefit of Cabarrus County children and to promote social wellbeing of families through a professionally trained staff, clear performance goals, and enforcement of the policies and laws of the Child Support Program with integrity, accountability, timeliness and reliability.

MANDATE:

The service is mandated by Federal law; the 1975 Public Law 93-647, enacting Title IV-D of the Social Security Act; Family Support Act of 1988; and N.C.G.S. 110.128. The Mandate requires a record to be established within 20 days of an application for services, establishment of paternity within 90 days of a location, a support obligation within 90 days, and action to enforce the compliance of the order or schedule a court hearing be initiated within 30 days of any failure to comply with a court order and effected within 75 days.

OVERVIEW:

The Child Support Enforcement Division is responsible for ensuring that non-custodial parents support their children through financial means and with medical insurance coverage or medical support. This is irrespective of whether owed to the client/custodial parent or caretaker, which could include foster care, or the State for recovery of Work First Family Assistance (WFFA). Actions include the location of non-custodial parents (NCPs), establishment of paternity including DNA/genetic testing, establishment of a support obligation based upon the NC Child Support Guidelines, and enforcement of collection of court orders for child support and medical insurance and medical support, and modifying such orders as deemed appropriate.

MAJOR ACCOMPLISHMENTS:

- Increased Total Collections: \$10,725,984.50 was distributed to families in FY14. Exceeded the state goal set for Cabarrus County by 2.63%, providing payments to custodial parents promoting sustainability, additional revenues for local spending, and reducing welfare dependency.
- Established financial orders on behalf of custodial parents for their children in 88.67% of open child support cases. This exceeded the state goal for FY14 and represents a 3.41% increase in performance over FY13.
- Exceeded the Federal Self-Assessment goals in all 9 case management categories for the second consecutive year.
- Received awards granted by the State: Met & exceeded all 5 federal incentive goals, and all 9 self-assessment goals for FY14, (2nd year).

CHALLENGES & TRENDS:

- The State's implementation of NC Fast has drastically impacted the automated referral process to child support for Medicaid and Work First recipients. An undetermined number of referrals have not processed through the automated system and required a paper referral process to be re-established. This has increased time and efforts of the child support case initiation process as cases have to be manually researched in NC Fast and the child support case management system, NC Automated Collection and Tracking System (ACTS), and built manually in ACTS. A great number of trigger errors in ACTS are the result of Medicaid and Work First cases being entered in NC Fast with some issues being related to training needs for Income Maintenance staff and some related to NC Fast program processing issues.

Human Services – Child Support Services

Extended communications between the child support and income maintenance staff continue to be necessary in trying to resolve case problems and tie the two program’s information together to ensure cases are coded correctly and moneys distribute appropriately.

- The State’s new mandate for mandatory referrals from Child Care to Child Support will significantly increase the number of cases in the Child Support Division.
- Continue to experience an upward trend in more difficult and complicated cases, therefore requiring more in depth interviewing, investigation, preparation for court and court time. This is a barrier in meeting the federal establishment timeframe of having the case under order within the first 75 days of the Non-Custodial Parent being located. The economic conditions continue to drive customers to seek the services of the Child Support Services Division versus paying a private attorney to handle their case. This impacts the agents and the requirements of time for the legal contract.
- Applications for services by non-public assistance (NPA) customers continue to increase, currently representing nearly 50% of the total caseload. These encompass more complicated case situations requiring an extended amount of time and resources. The number of public assistance related customers has leveled over the past fiscal year.
- Continue to experience an increase in the number of requests of motions to modify by non -custodial parents. This has decreased the amount of time child support agents in the enforcement unit have to focus on the collection of monetary support and the enforcement of medical insurance coverage which is their primary job function. This barrier could have a negative impact on the total amount of total support collected and the collection rate of the division.

BUDGET HIGHLIGHTS & CHANGES:

- All child support costs paid by the County receive federal reimbursement at 66%, except incentive revenues which are required to be reinvested towards the program, but cannot supplant county funding.
- A 2014 state contract with Laboratory Corporation of America, Inc. for paternity testing resulted in a reduction in testing costs per draw allowing an \$8.50 reduction in draws completed in house by our trained staff, and a \$3.50 reduction in draws completed by the lab staff, and this has reduced our previous medical fee estimates.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,257,472 | 1,241,534 | 1,248,331 | 1,266,676 | 2.03% |
| Operations | 99,500 | 108,215 | 245,582 | 249,722 | 130.76% |
| Total Expense | \$ 1,356,972 | \$ 1,349,749 | \$ 1,493,913 | \$ 1,516,398 | 12.35% |
| Revenues | | | | | |
| Intergovernmental | 1,314,556 | 1,145,214 | 1,341,182 | 1,341,182 | 17.11% |
| Fees & Other | 22,124 | 20,550 | 20,550 | 20,550 | 0.00% |
| Total Revenue | \$ 1,336,680 | \$ 1,165,764 | \$ 1,361,732 | \$ 1,361,732 | 16.81% |
| Staffing | | | | | |
| FTE Positions | 19.000 | 19.000 | 19.000 | 19.000 | 0.000 |

Human Services – Child Support Services

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to the community

Program Goals:

- Goal 1: To collect as much money as possible on behalf of the children of Cabarrus County that live with just one parent or guardian
- Goal 2: To secure private health insurance coverage for children of Cabarrus County to prevent dependency on Medicaid

Program Strategies:

- Through the ACTS system, provide efficient and effective Child Support case management services to ensure maximum collections from absent parents
- Through partnerships with law enforcement, ensure effective execution of legal service to families and absent parents
- In cooperation with our legal services, work jointly to maximize court efforts for both establishment and collections of Child Support
- Ensure timely and effective service for maximum collection rates
- Ensure a competent workforce through effective training and supervision

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| Total Collections (Goal 1) | 10,725,985 | 11,148,974 | 10,725,985 |
| Incentive Goals (%) | | | |
| Collection rate (Goal 1) | 71.51% | 73.36% | 73.00% |
| Payment to arrears (Goal 1) | 73.52% | 74.00% | 74.75% |
| Cased under order (Goal 1) | 88.67% | 88.61% | 88.90% |
| Paternity established (Goal 1) | 106.91% | 106.69% | 107.25% |
| Self-Assessment Goals (%) | | | |
| Establishment self-assessment | 97.28% | 99.24% | 97.85% |
| Child support cases established within 6 months | 98.63% | 98.22% | 99.00% |
| Child support cases established within 12 months | 100% | 99.24% | 100% |
| Enforcement self-assessment | 91.65% | 91.98% | 92.50% |
| Intergovernmental self-assessment | 86.28% | 87.07% | 86.75% |
| Medical self-assessment | 94.13% | 95.19% | 94.50% |
| Staff will receive at least 16 hours of Child Support policy and practice training, including the annual IRS Security training | NEW | NEW | 100% |

Human Services – Child Support Services

Notes:*Child Support Services has State mandated Incentive goals. The State mandated goal for Collection Rate is 69.50%, currently Cabarrus County's Collection Rate is 72.57%. The State's goal for Payment to Arrears is 69.50%, Cabarrus County is currently maintaining a rate of 68.75%. The mandated goal for Cases under Order is 88.67%, Cabarrus County's rate is 88.86%. The mandated goal for Paternity Establishment is 100%, currently Cabarrus County's rate is 101.74%.

The State has mandated goals for Self-Assessment. All State and Federal Self-Assessment goals for all categories is 75%. Cabarrus County Child Support Services is exceeding all categories in Self-Assessment. Currently, Cabarrus County has an average Establishment Self-Assessment score of 96.83%; an average Enforcement Self-Assessment score of 90.06%; an average Medical Self-Assessment score of 94.36%; the average Self-Assessment score to establish a case within 6 months is 98.95% and the average score to establish a case in 12 months is 99.86%.

DEPARTMENT CONTACT:

Name: Ben Rose

Email: wbrose@cabarrusdss.net

Phone: 704-920-1552

Human Services – Economic Services

MISSION:

The mission of Cabarrus County Economic Services Division is to determine eligibility for the purpose of providing medical, nutritional, and financial assistance to enhance the quality of life for citizens through excellent customer service.

MANDATE:

1. **Medicaid** is mandated by Title XIX of the Social Security Act and NCGA 108A-25, which requires acceptance and processing of applications, and conducting of eligibility reviews within required timeframes for anyone wishing to apply
2. **Food & Nutrition Services** program is mandated by Federal US Code 2011, NCGS 1098-25, and GS108A, Article 2, Part 5, and requires that applications must be taken upon request, with the client to access through the Electronic Benefits Transfer (EBT) system within seven (7) days. Under regular non-emergency circumstances, the application must be completed within thirty (30) days. Reviews are required by regulation.
3. **Special Assistance** is mandated by GS 108A-25, which mandates that applications must be taken and processed, and reviews completed as required by regulations.
4. **North Carolina Health Choice for Children (NCHC)** is mandated by Title XXI of the Social Security Act in order to provide health insurance coverage for eligible uninsured children from birth through age 18. It is administered by the Division of Medical Assistance, but is not an entitlement.
5. **Temporary Assistance to Needy Families (TANF)** is mandated by Public Law 104-193, the Personal Responsibility and Work Opportunities and Reconciliation Act of 1996, SB 352. This combined former AFDC, JOBS, AFDC-EA, and requires that adults work in return for time-limited benefits. Reviews are conducted within required timeframes for anyone wishing to apply.
6. **Work First Program** is mandated under Personal Responsibility and Work Opportunities Reconciliation Act of 1996 (P.L. 104-193). GS 108-30 provides for the continued administration of Work through federal waivers.
7. **Child Day Care** is mandated under the Personal Responsibility and Work Opportunities Reconciliation Act of 1996, which combined all federal child care funding under the Child Care and Developmental Fund (CCDF). NC law governs the Smart Start program and mandates that a minimum of 30% of Smart Start funding in each county be designated for child day care subsidy.
8. **Work Over Welfare (WOW)** program is a Cabarrus County welfare reform initiative. It is revised and ratified without a sunset provision on June 12, 2003 by the NC General Assembly.
9. **Limited English Proficiency Services** – Title VI, Sec 601 of the Civil Rights Act of 1964 states that “no person in the United States shall on the ground of race, color or national origin, be excluded from participation in, denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

OVERVIEW:

The Economic Services Division is responsible for administering categorical public assistance programs. There are extensive, distinct regulations for different programs that must be followed in determining and re-determining eligibility. These include elements such as age, health, income, citizenship, and resources. These items must almost always be verified by a third party source and a verbal statement from the client is rarely acceptable.

Human Services – Economic Services

MAJOR ACCOMPLISHMENTS:

- Met USDA deadlines imposed in NC to process backlog of FNS applications by February 10, 2014 and FNS recertification's by March 31, 2014
- Processed backlog of Medicaid applications received through ACA (Affordable Care Act) by August 2014 deadline. Cabarrus County processed the backlog the quickest of all of the most impacted counties and received recognition from the State Division of Social Service's Director.
- Established \$600,134 in overpayments by program integrity, collected \$341,272
- Issued over \$36,000,000 in FNS benefits in 2014
- Processed over 14,500 Medicaid Applications and over 10,800 FNS Applications
- Set up an Express Center in the lobby to improve customer service and conduct business in a more efficient manner for clients bringing information, reporting changes, or requesting eligibility related services.
- Restructured the new hire training to provide more concentrated and interactive classroom training, developed hands-on NCFast labs to become more proficient in the new system and require more casework be processed in the live environment while in training.
- Created a new hire orientation to ensure all new staff are aware of Division policies and procedures to ensure consistency across the Division.

CHALLENGES & TRENDS:

- Continued struggles implementing NCFast case management system resulting in statewide delays in benefits and continued backlog
- Achieving staffing capacity that can process required work within standard work week
- Potential expanded benefits, including Medicaid expansion, that could severely impact workload demands Child Care services continue to have limited funding to meet total needs of the community and new changes in eligibility may restrict access, placing working families at risk for child care needs

BUDGET HIGHLIGHTS & CHANGES:

- Received enhanced funding for Medicaid related services resulting in 75% federal reimbursement for all Medicaid activities
- Established four new caseworker positions using enhanced federal reimbursement
- Established a team of 15 conversion temporary staff using enhanced federal funding reimbursement. These staff are assisting with converting cases from the old EIS system to NCFast and with low level eligibility functions.
- Through a reallocation of positions, the division is adding six additional positions to provide direct eligibility services and a supervisory position
- Requesting additional positions to process cases, provide training, quality assurance services and program management
- The Division has secured an on—site analysis of workflow and technology that will potentially create a “greeter” position who can direct and manage client flow and work flow through use of the Northwood's/Compass system

Human Services – Economic Services

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|----------------------|----------------------|----------------------------|----------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 6,000,908 | 6,854,137 | 7,006,308 | 6,730,131 | -1.81% |
| Operations | 6,148,330 | 7,250,519 | 5,882,878 | 5,672,302 | -21.77% |
| Total Expense | \$ 12,149,238 | \$ 14,104,656 | \$ 12,889,186 | \$ 12,402,433 | -12.07% |
| Revenues | | | | | |
| Intergovernmental | 8,657,100 | 10,456,141 | 10,143,577 | 10,143,577 | -2.99% |
| Fees & Other | 120,069 | 201,573 | 106,000 | 106,000 | -47.41% |
| Total Revenue | \$ 8,777,169 | \$ 10,657,714 | \$ 10,249,577 | \$ 10,249,577 | -3.83% |
| Staffing | | | | | |
| FTE Positions | 116.000 | 120.000 | 131.000 | 131.000 | 11.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Goal 1: Determine initial and ongoing eligibility for Federal means tested programs that support access to food and nutrition, health care, and economic independence (Medicaid, Food and Nutrition, Work First, Child Care, and Special Assistance)
- Goal 2: Reduce and prosecute fraudulent acts to obtain public assistance benefits that one is not qualified to receive
- Goal 3: Promote employment by providing access to quality and affordable child care services allowing working citizens to remain employed through child care subsidy
- Goal 4: Will employ a competent and trained workforce to deliver services within Economic Services

Program Strategies:

- Through technology, process and deliver quality and timely case management services for the major Federal means tested programs.
- Maximize resources to ensure effective delivery of services and promote customer service.
- Educate and inform citizens regarding available services through outreach efforts to ensure every citizen has equal opportunity for access. Outreach efforts may include press releases, social media, website, community events, and community/partner presentations.
- Reduce hunger through effective delivery of Food and Nutrition services and through cooperative relationships with community partners. The Department has outreach efforts in both CMC Hospital and the McGill Clinic. Staff are actually out-posted in these areas and can receive applications for services. In addition, the Department is partnering with Cabarrus Health Alliance to do nutritional outreach to clients of Food and Nutrition Services through a federal grant. The purpose of this partnership will be to assist clients within the program make better food choices to ensure health and well-being.

Human Services – Economic Services

- Ensure competent workforce through comprehensive training of staff to maximize their skills and abilities to deliver effective, quality, and timely services. The Division has identified trainers that will provide both onboarding and ongoing training for staff within the area. In addition, the Division has established a change-management group to communicate mass changes in policy and practice to the Division. Training is critical to ensure staff are current on policy and practice which will ensure quality assurance for the programs.

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|--------------------|
| Maintain Medicaid application timeliness rate of 90% (Goal 1) | 70.8% | 61.9% | 90.0% |
| Food and Nutrition Program will determine benefits in a timely manner within 30 days of application (Goal 1) | 61.2% | 91.6% | 97.0% |
| Food and Nutrition will accurately issue benefits through policy compliance in determining benefits (Goal 1)* | 100% | 100% | 100% |
| # Average monthly day care recipients (children) (Goal 3) | NEW | NEW | 700 |
| Child Care Services will expend at least 96% of the Child Care Federal Grant to assist families working with daycare services (Goal 3) | 94% | 99% | 96% coefficient |
| Caseworker staff will receive at least 16 hours of training per year that focuses on policy, practice and customer service for Income Maintenance positions (Goals 1 and 4) | NEW | NEW | 100% |
| Customer Service staff will receive annual customer service training (Goals 1 and 4) | NEW | NEW | 100% |
| Program integrity (fraud) will establish at least \$125,000 in Intentional Program Violation Claims (Goal 2) | NEW | NEW | 100% |
| Medicaid applications and reviews will be internally audited for accuracy in benefit determination (Goal 1) | NEW | NEW | 90% |

*The Federal Requirement is 96.2%

DEPARTMENT CONTACT:

Name: Ben Rose

Email: wbrose@cabarrusdss.net

Phone: 704-920-1400

Human Services – Community Alternatives Program

MISSION:

The mission of the Community Alternatives Program (CAP) is to support personal independence and social, physical, and emotional well-being for disabled and older adults and families through the provision of person-centered services by maintaining a committed staff and exemplary leadership.

MANDATE:

In-Home Aide Services are mandated as a part of the Home and Community Care Block Grant through GS 143-B-181.1 to help prevent placement in adult care homes. Personal Care Services is a mandated service under the NC Medicaid program, effective 1/1/86. The Community Alternatives Program (CAP) is not mandated but was enacted by the NC General Assembly through HB 405 in 1981. In 1987 Cabarrus County Commissioners designated DSS as the lead agency in Cabarrus County to provide case management of this program.

OVERVIEW:

Services provided through the Community Alternatives Program (CAP) are as follows:

- Community Alternatives Program for Disabled Adults: provides a wide range of in-home services which are funded by Medicaid to meet the needs of disabled adults determined by a physician to be in need of nursing home care. Services include in-home aides, medical supplies, nutritional supplements, home mobility aids, and case management provided by a social worker.
- CAP Choice: a consumer directed program that allows clients who are able to have more control of their own care. They act as the employer and hire their own personal assistants and decide what supplies they need based on their budget. The social worker acts as a consultant.

MAJOR ACCOMPLISHMENTS:

- The Community Alternatives Program has maintained an ongoing slot utilization of 89% for the 177 slots designated by the state
- Successfully reduced NC Tracks Medicaid billing backlog for CAP Case Management and medical waiver supplies in the amount of \$139,462.69

CHALLENGES & TRENDS:

- The CAP program is not able to serve all individuals in need of CAP services due to slot limits set by the NC Division of Medical Assistance. There are 15 individuals on the Community Alternatives Program waiting list with an estimated wait time of 4-5 months.
- Implementation of the state's Medicaid reimbursement program, NC Tracks, has caused erroneous denials for claims that have prevented us from receiving reimbursement for our services and supplies. A huge backlog of claims is in the process of being billed/re-billed to attempt reimbursement again since the program has been working better more recently.

BUDGET HIGHLIGHTS & CHANGES:

- Case management limitations imposed by the NC Division of Medical Assistance and NC Tracks denials as resulted in our request that NC Division of Medical Assistance appoint a new CAP lead agency effective July 1, 2015.

Human Services – Community Alternatives Program

- An efficiency review of the In-Home Aide Services program was completed with the determination being that the agency would no longer serve as a Home Care Agency.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|-----------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,207,052 | 989,633 | - | - | -100.00% |
| Operations | 177,514 | 156,562 | - | - | -100.00% |
| Total Expense | \$ 1,384,566 | \$ 1,146,195 | \$ - | \$ - | -100.00% |
| Revenues | | | | | |
| Intergovernmental | 166,869 | 156,377 | - | - | -100.00% |
| Fees & Other | 1,145,610 | 1,092,876 | - | - | -100.00% |
| Total Revenue | \$ 1,312,479 | \$ 1,249,253 | \$ - | \$ - | -100.00% |
| Staffing | | | | | |
| FTE Positions | 7.000 | 6.000 | - | - | -6.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Assure the health, safety and well-being of adults who need nursing home care
- To enhance families ability to keep individuals safe and at home

Program Strategies:

- Reduce county costs by requesting NC Division of Medical Assistance designate another lead agency for the CAP program
- Change in the delivery of In-Home Aide Services by relinquishing our role as a Home Care Agency and sub-contracting with In-Home Services agencies to provide the services

Human Services – Community Alternatives Program

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| # Case management hours provided | 7,488 | 5,501 | - |
| # In-home service hours provided | 39,710 | 32,769 | - |
| # Client contacts completed | 175 | 767 | - |
| # Individuals receiving CAP waiver and medical supplies | 168 | 135 | - |
| % Overall customer satisfaction with CAP services | NEW | 100 | - |
| % Individuals receiving appropriate services | 90% | 90% | - |
| % Individuals with no safety issues | NEW | 92% | - |
| % Cost savings CAP services vs. nursing home | \$1,490,928 | \$1,271,666 | - |

*There are no FY 16 Targets because this program has been divested to the private sector

DEPARTMENT CONTACT:

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Human Services – Adult Services

MISSION:

The mission of the Cabarrus County Adult programs is to support personal independence and social, physical, and emotional well-being for disabled and older adults and families through the provision of person-centered services by maintaining a committed staff and exemplary leadership.

MANDATE:

- Adult Protective Services are mandated by GS 108A, Article 6
- Guardianship Services are mandated by GS 108A-15 and 35A
- Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F
- Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D
- Adult Care Home Licensure and Monitoring is mandated by GS 108A-14 & GS 131D-2.11
- Special Assistance In-Home Services are mandated by GS 108A-25, 111-13; 111-14; 111-17, 143B-157
- Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25
- DHS must execute specified responsibilities in relation to Unclaimed Bodies under GS 130A-415

OVERVIEW:

Adult and Aging services are a wide range of services to protect and support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- Adult Care Home Licensure and Monitoring: The adult home specialists complete routine monitoring of adult/family care homes and adult day care/day health centers to ensure compliance with state licensure and certification requirements. Complaints against adult/family care homes are investigated by the social workers who also provide technical assistance to the facilities.
- Adult Day Care/Health Services: provided to older adults to support personal independence and promote their social, physical, and emotional well-being.
- Adult Protective Services: provided to disabled adults in situations where they are abused, neglected, or exploited.
- Adult Placement: provided by social workers to prepare and assist individuals and families in planning for and locating adult care home and nursing home facilities.
- Guardianship Services: provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their safety and wellbeing.
- Individual and Family Adjustment Services: provided by social workers to assist an individual to recognize, understand, and cope with problems they are experiencing as well as providing assistance to become more self-reliant, in problem solving, and in becoming more resourceful in seeking the help needed.
- Special Assistance In-Home Services: provides help to Medicaid eligible individuals who are at risk of entering an Adult Care Home, and would like to remain at home with additional support services and income.
- Work First Employment Services and Services to Families Under 200% of Federal Poverty Level: provided to families to secure short-term training and other services to help them become employed and self-sufficient thereby supporting themselves and their children.

Human Services – Adult Services

MAJOR ACCOMPLISHMENTS:

- 90 Needs for Service referrals were received during first two quarters of FY15 with 100% contacted within required timeframes
- Utilized the option of wards being transferred to the DHHS state contract in order to reduce the number of wards that are served at the county level
- The Special Assistance In-Home Program (SA/IH) wait list has been significantly reduced
- Reduction in Work First transportation costs through the purchase of bus passes instead of taxi use

CHALLENGES & TRENDS:

- The number and complexity of Adult Protective Services (APS) reports involving substance abuse of the disabled adult and/or their family members has grown significantly therefore increasing the likelihood of financial exploitation of the disabled adult.
- Guardianship has become more challenging and are requiring increased involvement by social workers to fulfill DHS' legal responsibilities as guardian.
- Increased Adult Protective Service reports for disabled adults who have an appointed guardian but because there are no services in place to assist the ward or the guardian abuse, neglect and/or exploitation are occurring.
- Significant increase in the number of guardianship petitions and appointment of DHS as guardian for individuals even when family are available to serve. In partnership with the Clerk of Court develop an educational component to educate family members about guardianship responsibilities and available services to increase family appointments.
- Difficulty in maintaining Special Assistance In-Home Program (SA/IH) slot allocation due to policy changes related to definition of essential expenses
- Implementation of a successful outreach plan to insure slot utilization for the Special Assistance In-Home Program (SA/IH)
- Increasing number of older adults to procure funding to serve
- Work First participation rates are no longer being tracked due to NCFast implementation

BUDGET HIGHLIGHTS & CHANGES:

- Decrease in SSBG funding
- Replacement of At Risk Case Management by Medicaid Administration Claiming resulting in a reimbursement reduction from 65% to 50%
- Increased funding to support increased number of DHS wards

Human Services – Adult Services

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 1,816,952 | 1,732,454 | 1,934,014 | 1,987,162 | 14.70% |
| Operations | 298,676 | 316,286 | 1,286,688 | 1,287,357 | 307.02% |
| Total Expense | \$ 2,115,628 | \$ 2,048,740 | \$ 3,220,702 | \$ 3,274,519 | 59.83% |
| Revenues | | | | | |
| Intergovernmental | 856,114 | 587,012 | 1,577,757 | 1,577,757 | 168.78% |
| Fees & Other | 136,131 | - | - | - | 0.00% |
| Total Revenue | \$ 992,245 | \$ 587,012 | \$ 1,577,757 | \$ 1,577,757 | 168.78% |
| Staffing | | | | | |
| FTE Positions | 27.980 | 27.980 | 28.980 | 28.980 | 1.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments expenditures and services
- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Ensure the safety of disabled and elderly adults at home and in facilities, provide services that meet the needs of disabled and elderly adults and help to avoid long-term care placement
- Increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance

Program Strategies:

- Evaluate and respond to all accepted calls of abuse, neglect and exploitation of disabled adults within required timeframes
- Complete Adult Protective Services investigation of cases within 30 days of the initial report for abused and neglected disabled adults and within 45 days of the initial report for exploited disabled adults
- Access appropriate health and medical services for all Cabarrus County wards within required timeframes
- Provide financial assistance to Special Assistance In-Home participants which will assist them to meet their assessed basic needs. Ongoing case management will be provided to monitor use of funds and implement services in order to avoid Adult Care Home placement
- Promptly contact all Need for Service clients in order to assess needs, and coordinate services to meet those needs
- Provide assistance to eligible families to obtain employment through the provision of employment and supportive services (educational/training activities, case management, etc.)

Human Services – Adult Services

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|---------------------------|---------------------------|---------------------------|
| % Customer satisfaction with services provided | NEW | NEW | 80% |
| # Abuse, neglect and exploitation of disabled adult reports | 353 | 360 | 360 |
| % APS reports responded to within time frames | 100% | 100% | 100% |
| % APS evaluations completed within standards | 100% | 100% | 100% |
| # Wards receiving DHS services | 35 | 41 | 40 |
| # Work First recipients participating in work experience | 23 | 20 | 25 |
| % Work First participants securing employment | NEW | 10% | 9% |
| # Individuals/families receiving State Adult Day Care/Health Services | 9 | 9 | 9 |
| # Adults under 60 service contracts | 1,839 | 2,249 | 1,850 |
| % Need for service referrals responded to within 5 days | 95% | 98% | 95% |
| # Individuals having basic needs met through SA In-Home | 109 | 109 | 109 |
| # Request for Crisis Assistance (EA, 200%, DV, CIP & LIEAP) | 4,723 | 5,291 | 4,750 |
| # Crisis requests approved (EA, 200%, DV, CIP & LIEAP) | 4,595 | 3,747 | 4,600 |
| # Unclaimed body cremations | 16 | 16 | 18 |

DEPARTMENT CONTACT:

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Human Services – Nutrition

MISSION:

To promote, maintain, and improve the health and well-being of older adults through the provision of a nutritionally balanced meal five days per week served in a strategically located congregate setting. Reduce the isolation experienced by many older adults through opportunities for social interaction by participation in the nutrition program. Provide nutrition education and supportive service activities in order to enhance the older adult's ability to remain independent. Enable impaired older adults to remain at home as long as possible and facilitate the discharge of older adults from hospitals and care providing facilities.

OVERVIEW:

Programs provided through Nutrition are as follows:

- LunchPlus Club: A congregate nutrition program that operates Monday through Friday at five locations throughout Cabarrus County (Logan Community Center/Concord, Living Water Church/Kannapolis, Harrisburg United Methodist Church/Harrisburg, Mt. Pleasant Senior Center, United Love Baptist Church/Midland). Program funded by county funding and Home & Community Care Block Grant (HCCBG).

MAJOR ACCOMPLISHMENTS:

- Consolidation has allowed for a more comprehensive method of service outreach/delivery at the LunchPlus Club program. Informational sessions continue to be offered and well attended.
- Development and implementation of written LunchPlus Club Program policy (i.e. Meal Reservation, Participant Code of Conduct, etc.)
- Increased community partnership collaboration allowing for increased special event sponsorships and staff training.

CHALLENGES & TRENDS:

- Limited transportation continues to be a challenge in our efforts to increase attendance. A freeze on transportation at four sites continues and there are no transportation services being provided to Midland LunchPlus Club program.
- Due to an increasing aging population and limited family support, the need for increased outreach and promotion of the LunchPlus Club program will become even more important in our efforts to ensure preventative health, proper nutrition and resource information is provided to our elderly population especially in the county's rural areas.
- LunchPlus Club participation at Midland and Harrisburg have declined to the point that participants numbers are below the Congregate Nutrition standard of 25. Increased outreach and promotion in these areas will be conducted during the upcoming year.

BUDGET HIGHLIGHTS & CHANGES:

- Continued decrease in HCCBG funding
- Ongoing efforts to identify alternative funding streams (i.e. grant opportunities)
- Development and implementation of a partnership opportunities program that will help to meet the growing demand for services by our elderly population
- Discontinue the provision of the Linking Information and Nutrition with Cabarrus Seniors (LINCS) through the transfer of the program to another community partner

Human Services – Nutrition

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 170,062 | 155,189 | 156,832 | 156,753 | 1.01% |
| Operations | 277,492 | 298,292 | 300,385 | 300,035 | 0.58% |
| Total Expense | \$ 447,554 | \$ 453,481 | \$ 457,217 | \$ 456,788 | 0.73% |
| Revenues | | | | | |
| Intergovernmental | | 175,337 | 109,368 | 125,666 | -28.33% |
| Fees & Other | | 54,261 | 54,000 | 45,000 | -17.07% |
| Total Revenue | \$ - | \$ 229,598 | \$ 163,368 | \$ 170,666 | -25.67% |
| Staffing | | | | | |
| FTE Positions | 4.350 | 4.350 | 4.350 | 4.350 | 0.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Promote, maintain, and improve the health and well-being of older adults through the provision of a nutritionally balanced meal five days per week as well as reduce the isolation experienced by many older adults through opportunities for social interaction by participation in the nutrition program
- Promote, maintain, and improve the health and well-being of older adults

Program Strategies:

- Provide at least one hot or other appropriate meal per day in a congregate setting in which a range of social and supporting services are available within program standards
- Offer ongoing programming that provides the opportunity for participants to be linked with other services provided by the agency or other service providers in the community
- Provide health screening opportunities at the LunchPlus Club programs

Human Services – Nutrition

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| Average number of LunchPlus participants receiving a nutritious meal per month | 387 | 364 | 375 |
| Average number of nutritious meals served to LunchPlus Club participants per month | 3,732 | 3,539 | 3,590 |
| Average number of educational classes/programs (nutrition, education, etc.) provided at LunchPlus sites per month | 10 | 9 | 10 |
| # LunchPlus Club participants receiving health screenings (blood pressure, vision, hearing, bone density) or fitness assessments and/or flu shots | 1,024 | 1,140 | 980 |
| % of participant satisfaction | NEW | NEW | 90% |
| % of participants that believe they have improved their nutrition and/or physical health | NEW | NEW | 75% |

DEPARTMENT CONTACT:

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Human Services – Senior Services

MISSION:

To promote independence of older adults and/or adults with disabilities through the provision of information, referral, and services that meets the needs of the adult and their families in order to avoid premature placement in long-term care.

OVERVIEW:

Aging Services are a wide range of services to support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- Adult Day Care/Health Services: Provided to older adults to support personal independence and promote their social, physical, and emotional well-being as well as health care services for Adult Day Health participants. Social workers determine eligibility, monitor provision of service, and assist individuals and/or families to identify problems, explore options and identify resources.
- Community Resource Connection (CRC): A system coordinated to provide information and assistance about services regarding older adults and those with disabilities. The CRC goal is to simplify access to services and support for Cabarrus County residents.
- Family Caregiver Support Program: Assists family and informal caregivers in caring for their loved ones at home for as long as possible by providing: information to caregivers about available services, assistance in gaining access to services, individual counseling, organization of support groups, and training. The training is designed to assist caregivers in areas such as caregiver wellness, hands on care, Powerful Tools for Caregivers and in making decisions and solving problems about their caregiving roles, respite care to temporarily relieve the caregiver and supplemental services on a limited basis.
- In-Home Aide Services: Assists individuals who have functional/physical and/or mental impairments with essential daily activities in the areas of home management and personal care tasks, enabling them to be maintained in their home settings for as long as possible.
- Senior Community Service Employment Program (SCSEP), Title V: Provides a path to independence for an ever-increasing unemployed aging adult population through paid, work-based training as a bridge to unsubsidized employment; while providing valuable community service to local non-profits and public facilities. Program funded by a US Department of Labor grant through Centralina Council of Government.
- Seniors' Health Insurance Information Program (SHIIP): Provides service as well as coordinates volunteers through NC Department of Insurance to educate Medicare beneficiaries about Medicare, supplement and long-term care insurance, Medicare Advantage, Part D, and other health insurance options. Program funded by a NC Department of Insurance grant.

MAJOR ACCOMPLISHMENTS:

- Changes in Family Caregiver Support Program service delivery method which resulted in increased care management, outreach/training and respite being provided to most in need.
- Creation of a system for unduplicated caregiver contacts which allowed for better dissemination of information which enhances caregiver skills and provides information/resources that will support them in their efforts to keep their loved ones at home.
- 4 SCSEP/Title V participants secured jobs after Title V participation for the past fiscal year through an increased focus on participant job readiness training and job search. Waiting list reduced from 100 to 13 with focus on Most in Need.

Human Services – Senior Services

CHALLENGES & TRENDS:

- Demand for services exceeding the availability as evidenced by wait lists for Home and Community Block Grant Adult Day Care/Health, In-Home Aide Services and Transportation.
- Continue to increase Community Partner interest in the Community Resource Connection through the CMC-NEMC Community Transition effort, working collaboratively with the Cabarrus Health Alliance Reach Grant staff and community partner outreach.
- Increased recruitment and training of SHIP volunteers to help meet the increase demand for assistance during Medicare open enrollment and new Medicare recipients.

BUDGET HIGHLIGHTS & CHANGES:

- Continuing reduction of Home and Community Care Block Grant funding will result in the reduction in Adult Day Care/Health and In-Home Aide services.
- We can no longer bill for the 10% match for Title V participating agencies which has resulted in a reduction of Title V revenue from participating agencies.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 437,606 | 423,010 | 414,168 | 413,136 | -2.33% |
| Operations | 159,108 | 203,435 | 356,889 | 356,194 | 75.09% |
| Total Expense | \$ 596,714 | \$ 626,445 | \$ 771,057 | \$ 769,330 | 22.81% |
| Revenues | | | | | |
| Intergovernmental | 342,559 | 328,484 | 556,498 | 342,169 | 4.17% |
| Fees & Other | 8,803 | 8,400 | 4,200 | 200 | -97.62% |
| Total Revenue | \$ 351,362 | \$ 336,884 | \$ 560,698 | \$ 342,369 | 1.63% |
| Staffing | | | | | |
| FTE Positions | 5.000 | 5.000 | 4.000 | 4.000 | -1.000 |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community

Program Goals:

- Provide meaningful information and assistance to older adults and Medicare recipients as well as on-the-job training, skill development and continuing education for low income persons 55 or older
- Provide assistance to family members of older adults to allow them to remain in their own home
- Promote secured jobs and continued engagement in the community

Human Services – Senior Services

Program Strategies:

- Provide prompt and comprehensive responses to all inquiries regarding information about agency program and services, community resources and to provide timely assistance to older adults and Medicare recipients to obtain appropriate services to meet their needs
- Provide assistance to family members who provide primary care for older adults
- Provide self-sufficiency to unemployed low income seniors through training, skill development/enhancement and job readiness services

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| # Medicare recipients that received SHIP assistance | 937 | 1,047 | 1,300 |
| # Community Resource Connection (CRC) referrals received from partnering agencies | NEW | 136 | 100 |
| % of CRC referrals initiated within 24 hours of receipt | NEW | NEW | 95% |
| % of CRC referral follow-ups completed in system within 5 days of referral date | NEW | NEW | 100% |
| # Caregivers receiving support through Family Caregiver Care Management and/or Respite | 175 | 205 | 200 |
| Average number of Title V participants | 13 | 14 | 14 |
| % Title V participants employed before leaving the program | 32% | 46% | 35% |
| # Individuals receiving HCCBG In-Home Aide services | 17 | 22 | 18 |
| # of clients delaying or avoiding long-term placement and/or families receiving respite or ability to maintain employment as a result of receiving ADC/ADH | 16 | 12 | 16 |

DEPARTMENT CONTACT:

Name: Ben Rose
 Email: wbrose@cabarruscounty.us
 Phone: 704-920-1552

Other Human Services

DESCRIPTION:

Funding for mandated health services that are provided through other agencies.

MANDATE:

NCGS 122C – Mental Health, Development Disabilities, and Substance Abuse Act of 1985, and NCGS 130A Public Health

Cabarrus Health Alliance

The 1997 Session of the General Assembly authorized Cabarrus County to transfer the powers, duties, and responsibilities to provide public health services from the Board of Health to the Public Health Authority of Cabarrus County, and the Board of Commissioners authorized the transfer on April 20, 1998. These powers, duties, and responsibilities are in the areas of communicable disease control, environmental protection, and maintenance of vital records. Beginning in FY 1998, the Cabarrus Health Alliance assumed the duties with a mission "to achieve the highest level of individual and community health through collaboration." The Cabarrus Health Alliance has collaborated with and developed partnerships with the local hospital, physicians, and the regional mental health program.

The FY16 adopted budget includes \$3,653,331 in recurring expense, \$10,762 in West Nile Virus expense, and \$2,377,375 in School Nurses expense. The school nurse funding added in FY 14 supported nine additional days and an extra hour for forty-two part-time school nurses. The total for school nurses includes merit and fringe increases.

Cardinal Innovations Healthcare Solutions

Cardinal Innovations Healthcare Solutions (formerly Piedmont Behavioral Healthcare) is the mental health Local Management Entity (LME) serving Cabarrus, Stanly, Rowan, Union and Davidson Counties, Orange, Person, Chatham (formerly OPC LME), Alamance, Caswell,(formerly Alamance/Caswell LME) Vance, Franklin, Granville, Halifax and Warren(formerly Five County LME) and most recently Mecklenburg County.

Cardinal is a public agency that receives state, federal, Medicaid and county funds. These funds are used to provide services in each of their counties for people with mental health, developmental disabilities and substance abuse needs. County funds are extremely important because they provide flexible funding that can be used for indigent care and services when other funds are not available, as well as for preventative services that will reduce reliance on public systems of care. Services include crisis emergency services (responding to the local hospitals, jails, and law enforcement calls), outpatient clinic services including psychiatric care and therapy, residential services and day services for children and adults across disabilities. These services are being provided by private provider agencies contracting with Cardinal. Case management is being provided by Cardinal in order to maintain objectivity in the development of service plans for consumers, educational information for consumers about available providers, and monitoring of consumer care provided by contracted agencies.

Other Human Services

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|-------------------------|---------------------|---------------------|----------------------------|---------------------|--------------------------|
| Expenditures | | | | | |
| Operations | 50,663 | 51,095 | 51,095 | 51,095 | 0.00% |
| Public Health Authority | 5,907,933 | 5,713,868 | 6,041,468 | 6,011,824 | 5.21% |
| Veteranarian Services | - | 15,000 | 15,000 | 15,000 | 0.00% |
| Mental Health Center | 614,021 | 614,020 | 614,020 | 614,020 | 0.00% |
| Total Expense | \$ 6,572,617 | \$ 6,393,983 | \$ 6,721,583 | \$ 6,691,939 | 4.66% |
| Revenues | | | | | |
| Intergovernmental | - | - | - | - | 0.00% |
| Fees & Other | - | 5,000 | 5,000 | 5,000 | 0.00% |
| Total Revenue | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.00% |
| Staffing | | | | | |

Infrastructure & Asset Management – Construction & Demolition Landfill

MISSION:

The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

MANDATE:

Authority to regulate solid waste – G.S. 153A-136; authority to operate solid waste disposal facilities – G.S. 153A-292.

OVERVIEW:

The Solid Waste Department provides construction & demolition debris disposal. Construction & demolition debris is accepted at the county landfill on Irish Potato Road for a fee of \$35.00 per ton plus a \$2 per ton State tax. The county landfill site also serves as an expanded recycling drop off center. Items accepted for recycling at this location includes glass, aluminum & steel cans, plastic, comingled paper, used tires, yard waste, white goods, scrap metal as well as used electronics. Household trash is also accepted at this location for a fee dependent on quantity. Household trash is NOT placed in the landfill at this site. Additionally, this department provides land clearing and grading services for other county construction projects.

MAJOR ACCOMPLISHMENTS:

- Expansion of the existing C&D landfill cell was completed in August, 2014. This expansion created an approximate additional volume of 80,000 cubic yards which extends the life of the landfill by approximately 3 years given the current level of incoming construction & demolition waste. Expansion project was a joint effort between county landfill employees and private contractor to minimize costs.

CHALLENGES & TRENDS:

- Optimize remaining landfill capacity by improving the compaction rate of C&D waste placed in landfill and ensure proper cover thickness. Ensuring proper technique of operating the landfill compactor is one method of improving compaction rate.
- Explore methods of recycling construction and demolition waste instead of landfilling. Examples include receiving clean loads of concrete, roof shingles, or wood. Material would be kept out of landfill and marketed to others for reuse. Challenge is to ensure that this is done economically.
- Determine the feasibility of continuing expanded compost operations at the landfill. Yard waste received from local municipalities is necessary for compost operation to succeed. Work with municipalities and / or private partner to determine if a joint operation is economically feasible.

BUDGET HIGHLIGHTS & CHANGES:

- Revenue received from state to support tire recycling in Cabarrus County is expected to remain same as FY15. Reinstated Heavy Equipment Operator positions (2) as permanent county employees. These positions were classified as temporary positions the previous three (3) years.

Infrastructure & Asset Management – Construction & Demolition Landfill

- A \$2 per ton fee increase is being requested. Additional revenue from this increase would help cover the cost of future closure costs of landfill and increased maintenance costs of aging landfill operating equipment.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|---------------------|---------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | - | 189,892 | 272,022 | 271,894 | 43.18% |
| Operations | 629,646 | 761,391 | 656,978 | 673,106 | -11.60% |
| Capital Outlay | - | 106,027 | 5,000 | 5,000 | -95.28% |
| Total Expense | \$ 629,646 | \$ 1,057,310 | \$ 934,000 | \$ 950,000 | -10.15% |
| Revenues | | | | | |
| Intergovernmental | 36,852 | 35,000 | 36,000 | 36,000 | 2.86% |
| Fees & Other | 966,970 | 1,022,310 | 898,000 | 914,000 | -10.59% |
| Total Revenue | \$ 1,003,822 | \$ 1,057,310 | \$ 934,000 | \$ 950,000 | -10.15% |
| Staffing | | | | | |
| FTE Positions | 3.000 | 5.000 | 5.000 | 5.000 | 0.00% |

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures, and services

Program Goals:

- Increase the number of customers served at the landfill while operating the facility in a safe and environmentally responsible manner
- Reduce the cost per ton of construction & demolition (C&D) waste received and landfilled at facility. The continued managing of operating expenses, improving the compaction rate of C&D waste and the potential recycling of certain C&D wastes are the main strategies to achieve this goal.

Program Strategies:

- Provide superior and efficient customer service at the Landfill. Improve the amount and quality of information concerning what's accepted at the Landfill on the County webpage. Ensure that all requirements of the NC DENR C&D Landfill operating permit are being followed as well as internal County safety requirements.
- Work with Landfill employees to ensure that all C&D waste is being compacted properly to maximize landfill airspace. Ensure proper preventative maintenance programs are followed on all landfill equipment to optimize equipment life and reduce maintenance costs. Manage and conserve landfill equipment fuel usage

Infrastructure & Asset Management – Construction & Demolition Landfill

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|---|-------------------|-------------------|-------------------|
| Total scrap tires received at US Tire Recycling (Tons) | 2,588 | 2,859 | 3,000 |
| Residential waste received at Landfill and Transported to CMS Landfill (Tons) | 1,597 | 1,737 | 1,500 |
| Tons of construction and demolition waste weighted at Landfill scale | 16,159 | 16,511 | 16,000 |
| % Customer satisfaction with viable requests | NEW | NEW | 98% |
| # NC DENR violations | 0 | 0 | 0 |
| # Accident reports | 0 | 1 | 0 |
| % Customers who perceive the Landfill as safe and clean and in good condition | NEW | NEW | 100% |

DEPARTMENT CONTACT:

Name: Kevin Grant

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209

Infrastructure & Asset Management – Waste Reduction

MISSION:

To encourage recycling and waste minimization through education and example, to reduce the volume and toxicity of the waste stream, to demonstrate professionalism and provide excellent customer service in the operation of recycling and Household Hazardous Waste (HHW) services.

MANDATE:

NCGS 130A-309.09, local government waste reduction programs; NCGS 153A-136, authority to regulate solid waste.

OVERVIEW:

The Waste Reduction Division is responsible for developing and implementing waste reduction programs; enforcing waste management and recycling operating rules and regulations; overseeing the collection of refuse, recyclables and disposal of toxics. The following are the principal activities:

- **Recycling Convenience Centers:** Manage facilities where household paper, containers and other materials are collected. Department employees collect and haul these items to regional recycling processors.
- **Curbside Refuse and Recycling:** Administer the franchised service to collect containers, paper and trash from households in unincorporated areas of county.
- **Household Hazardous Waste (HHW):** Operate HHW facility located on General Services Drive. County residents drop off material on scheduled days. Private company collects, packages, stores, and transports HHW for proper recycling or disposal.
- **Internal County Waste Reduction:** Oversee the County facilities' recycling programs and Recycling Policy, including environmentally preferred purchasing, recycling collections, and equipment reuse.
- **Schools Recycling Program:** Coordinate the County commitment to collect recyclables at Cabarrus County Schools, done in partnership with the City of Concord.

MAJOR ACCOMPLISHMENTS:

- Reached an agreement with All Green Recycling, Inc. to transport and responsibly recycle used televisions, computers and other miscellaneous electronics from Cabarrus County residents. The previous recycling vendor was no longer able to collect the electronic material at no cost to the county. This agreement will continue to allow Cabarrus County residents to drop off these electronics at no charge.

CHALLENGES & TRENDS:

- Continue to efficiently and economically serve the increasing number of residents who drop off recyclables and participate in the bi-monthly Household Hazardous Waste collection events. The number of residents who drop off HHW continues to increase each year.
- Market prices for recyclable material, especially used oil and scrap metal have been on the decline in early 2015. This affects revenue the county receives for recyclables. The revenue helps support the operating costs for the Household Hazardous Waste facility.
- Continue to increase the participation of county schools in the recycling program. The Waste Reduction Department partners with the City of Concord to collect recyclable material (i.e. paper, plastic bottles and cans) at all County schools.

Infrastructure & Asset Management – Waste Reduction

BUDGET HIGHLIGHTS & CHANGES:

- Increase participation in the Household Hazardous Waste collection days and subsequent increase in household hazardous waste received has increased the costs required to package, transport and properly recycle or dispose this material. The associated labor cost to operate the collection days has also increased due to the increase in participation.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY15 | Department Request FY16 | Adopted FY16 | % Change FY15 to FY16 |
|----------------------|-------------------|-------------------|----------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| Personnel Services | 89,013 | 89,452 | 96,398 | 96,353 | 7.71% |
| Operations | 125,930 | 343,721 | 194,259 | 159,259 | -53.67% |
| Total Expense | \$ 214,943 | \$ 433,173 | \$ 290,657 | \$ 255,612 | -40.99% |
| Revenues | | | | | |
| Intergovernmental | 7,373 | 5,000 | 7,000 | 7,000 | 40.00% |
| Other Taxes | 63,757 | 55,000 | 55,000 | 55,000 | |
| Fees & Other | 43,885 | 230,118 | 54,000 | 54,000 | -76.53% |
| Total Revenue | \$ 115,015 | \$ 290,118 | \$ 116,000 | \$ 116,000 | -60.02% |
| Staffing | | | | | |
| FTE Positions | 2.000 | 2.000 | 2.000 | 2.000 | 0.000 |

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures, and services

Program Goals:

- Increase the number of HHW customers while operating the facility in a safe and cost effective manner.
- Increase the overall tons of household hazardous waste, used electronics and recyclables collected from Cabarrus County residents.

Program Strategies:

- Provide superior and efficient customer service during HHW collection days which hopefully in turn will result in residents communicating our services to other residents. We also pass out advertisement items during collection events providing operating hours and additional information about the HHW facility. Information is also provided on the County webpage concerning the HHW facility.
- Increase residential awareness of the HHW facility. Increased use of County webpage and possibly Channel 22 and any other public speaking events.

Infrastructure & Asset Management – Waste Reduction

PERFORMANCE MEASURES:

| | FY 2014 ACTUAL | FY 2015 ACTUAL | FY 2016 TARGET |
|--|-------------------|-------------------|-------------------|
| Scrap metal collected (Tons) | 175 | 196 | 200 |
| Used televisions, computers and misc. electronics collected (Tons) | 140 | 167 | 170 |
| # of residents participating in HHW collection days | 1,574 | 1,840 | 2,050 |
| Household Hazardous Waste collected (Tons) | 69 | 91 | 98 |
| Residential recyclables (unincorporated, recycling centers) collected (Tons) | 3,140 | 3,114 | 3,750 |
| # Recycling carts serviced at County schools | NEW | 2,839 | 2,900 |
| # Recycling carts serviced at County buildings | NEW | 625 | 700 |
| # NC DENR violations | 0 | 0 | 0 |
| # Accident reports | 0 | 0 | 0 |

DEPARTMENT CONTACT:

Name: Kevin Grant

Email: kpgrant@cabarruscounty.us

Phone: 704-920-3209

Education

PUBLIC SCHOOLS CURRENT EXPENSE

MANDATED SERVICE

Public Schools - NCGS 115C-426(e) – Current expense funding required, level not mandated. NCGS 115C-430 – Equal apportionment required between school administrative units. Community College – NCGC 115D-32(d) – Maintenance and utility cost funding required for satellite campuses.

PROGRAM DESCRIPTION

Students in Cabarrus County are served by two school systems—Cabarrus County Schools (CCS) and the Kannapolis City Schools (KCS)—along with one community college. Current expense funding assists Cabarrus County Schools, Kannapolis City Schools, and Rowan-Cabarrus Community College (South Campus) in paying salaries, benefits, utilities and other operating expenses.

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | ADOPTED CHANGE | PERCENT CHANGE |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|
| Regular Instruction | | | | | | |
| Cabarrus County Schools | \$ 37,486,242 | \$ 39,764,197 | \$ 40,479,299 | \$ 41,180,601 | \$ 701,302 | 1.76% |
| Kannapolis City Schools | 5,136,565 | 5,413,912 | 5,514,272 | 5,659,272 | \$ 145,000 | 2.68% |
| TOTAL | \$ 42,622,807 | \$ 45,178,109 | \$ 45,993,571 | \$ 46,839,873 | \$ 846,302 | 1.87% |
| Building Maintenance | | | | | | |
| Cabarrus County Schools | \$ 5,965,705 | \$ 6,313,149 | \$ 6,364,242 | \$ 6,537,597 | \$ 173,355 | 2.75% |
| Kannapolis City Schools | 879,319 | 923,989 | 924,548 | 924,548 | \$ - | 0.00% |
| TOTAL | \$ 6,845,024 | \$ 7,237,138 | \$ 7,288,790 | \$ 7,462,145 | \$ 173,355 | 2.40% |
| Grounds Maintenance | | | | | | |
| Cabarrus County Schools | \$ 1,299,598 | \$ 1,299,598 | \$ 1,309,569 | \$ 1,462,107 | \$ 152,538 | 11.74% |
| Kannapolis City Schools | 238,864 | 238,864 | 238,864 | 238,864 | \$ - | 0.00% |
| TOTAL | \$ 1,538,462 | \$ 1,538,462 | \$ 1,548,433 | \$ 1,700,971 | \$ 152,538 | 9.91% |
| Technology | | | | | | |
| Cabarrus County Schools | \$ 3,737,113 | \$ 3,745,113 | \$ 3,753,227 | \$ 4,764,046 | \$ 1,010,819 | 26.99% |
| Kannapolis City Schools | 155,627 | 155,627 | 157,972 | 378,078 | \$ 220,106 | 141.43% |
| TOTAL | \$ 3,892,740 | \$ 3,900,740 | \$ 3,911,199 | \$ 5,142,124 | \$ 1,230,925 | 31.56% |
| School System Total | | | | | | |
| Cabarrus County Schools | \$ 48,488,658 | \$ 51,122,057 | \$ 51,906,337 | \$ 53,944,351 | \$ 2,038,014 | 3.99% |
| Kannapolis City Schools | 6,410,375 | 6,732,392 | 6,835,656 | 7,200,762 | \$ 365,106 | 5.42% |
| GRAND TOTAL | \$ 54,899,033 | \$ 57,854,449 | \$ 58,741,993 | \$ 61,145,113 | \$ 2,403,120 | 4.15% |

FY 2016 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS

Current expense spending, inclusive of Building and Grounds Maintenance, and Technology for the public school is funded at \$61,145,113. This represents a 4.15% increase in funding from the FY15 revised budget.

Education

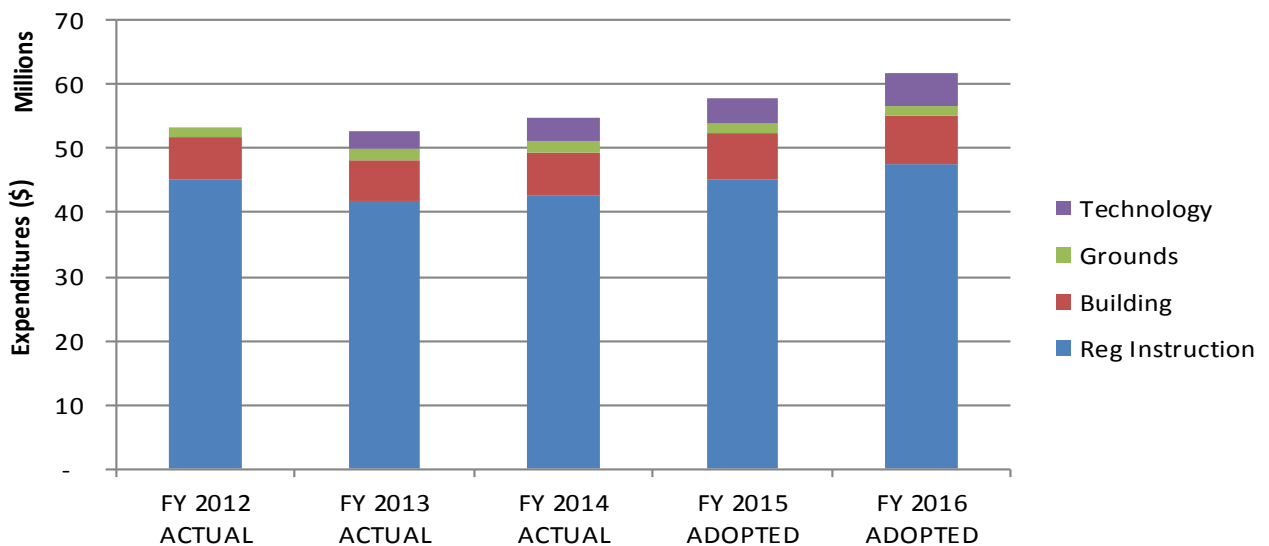
The County was informed during the FY15 budget process that charter school enrollment is not included in State ADM estimates provided in April. Charter school enrollment is presented one-year behind using the FY15 2nd Month ADM counts which were 1,359 students from the Cabarrus County Schools district and 73 students from the Kannapolis City Schools district will attend charter schools.

The total estimated enrollment including Charter schools increased 2.64% from 35,861 to 36,808 students. CCS went to 32,567 and KCS went to 4,241. During mediation with Cabarrus County Schools last fall, the County provided additional funding to the school systems to meet the population counts as of the second month count. This added funding for a total for 406 new students for Cabarrus County Schools for FY15. When comparing the second day counts to the FY16 estimates, the new net student growth is only 282 student for both school systems.

Current expense funding for schools is based on Average Daily Membership (ADM) estimates from the state which are certified to the board of county commissioners by the State Board of Education per General Statute 115C-430. In accordance with the "School Budget and Fiscal Control Act", North Carolina Department of Public Instruction calculates the higher of the best one of the first two months prior year ADM or the best one of first two months projected ADM. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfer between local school units. Estimated ADM for FY 16 has increased overall by 767 students. The State ADM estimate reported in April was 35,376: 31,208 for CCS and 4,168 for KCS. This changed the ratio for funding slightly from 88.36:11.64 to 88.22:11.78.

In FY 2000, a formal agreement was executed by the Board of County Commissioners, Cabarrus County Board of Education and the Kannapolis City Board of Education to provide current expense funding for building and grounds maintenance. This agreement provided unification of a comprehensive building and grounds maintenance program encompassing all facilities for both school systems, to be administered by the Cabarrus County School System. Consolidated Building Maintenance for FY 16 increased by \$173,355. Overall Grounds Maintenance funding has increased by \$152,538. This agreement is currently in the process of renewal.

Five-Year Public Schools Funding Comparison



Education

PUBLIC SCHOOLS CAPITAL OUTLAY

MANDATED SERVICE

NCGS 115C-426(f) – Capital outlay funding is required, level not mandated.

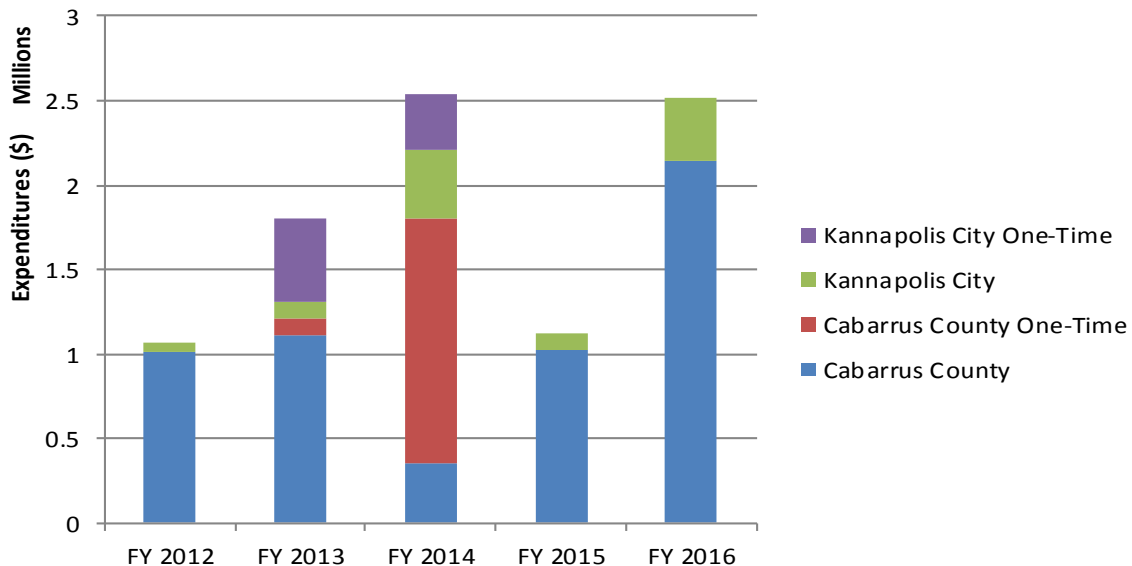
PROGRAM SUMMARY

Capital outlay funding is provided for the purchase of buses or other vehicles for the Cabarrus County and Kannapolis City School Systems, building improvements, and acquisition or replacement of furnishings and equipment.

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|----------------------|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| School System | | | | | | |
| Cabarrus County | \$ 358,542 | \$1,020,000 | \$1,681,458 | \$2,147,956 | \$ 466,498 | 27.74% |
| One-Time | 1,449,044 | | 347,091 | - | (347,091) | -100.00% |
| Kannapolis City | 100,000 | 100,000 | 100,000 | 367,000 | \$ 267,000 | 267.00% |
| One-Time | 325,739 | - | - | - | - | |
| Total | \$2,233,325 | \$1,120,000 | \$2,128,549 | \$2,514,956 | \$ 386,407 | 18.15% |

The schools capital outlay budget for FY 16 includes capital outlay allocations for various capital requests amounting to \$2,147,956 for Cabarrus County Schools and \$367,000 for Kannapolis City Schools.

5-Year Public Schools Capital Funding Comparison



Education

PUBLIC SCHOOLS DEBT SERVICE

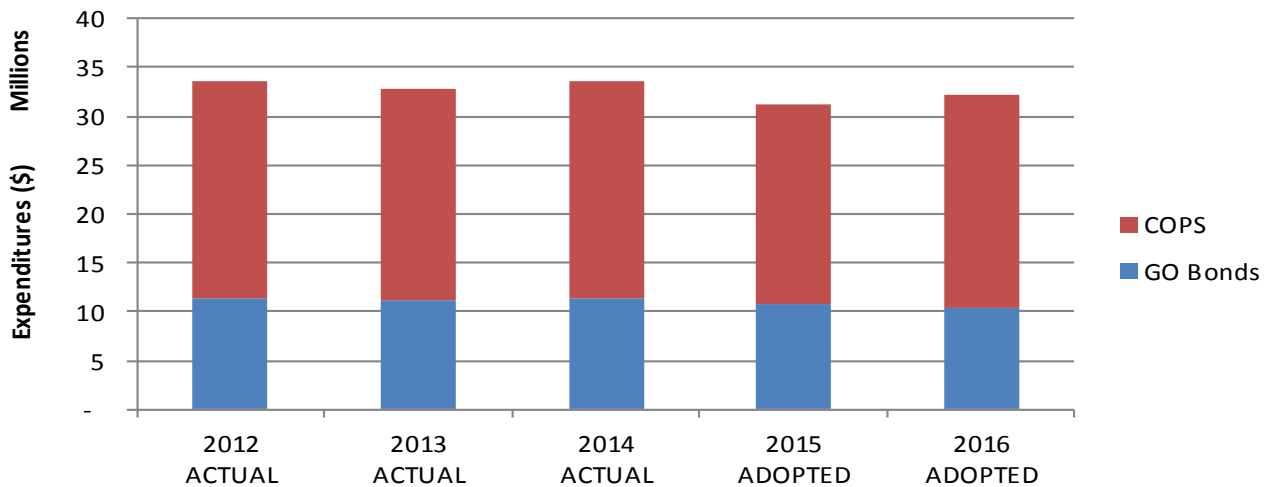
| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 PRINCIPAL | FY 2016 INTEREST | REVISED CHANGE | PERCENT CHANGE |
|-----------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|-------------------|-------------------|
| Schools Debt Service | | | | | | | |
| GO Bonds | \$11,374,964 | \$10,850,254 | \$10,850,254 | \$ 7,405,834 | \$ 2,963,880 | \$ (480,540) | -4.43% |
| COPS | 22,149,735 | 20,421,799 | 20,453,704 | 15,454,625 | 6,418,374 | 1,419,295 | 6.95% |
| Total | \$33,524,699 | \$31,272,053 | \$31,303,958 | \$22,860,459 | \$ 9,382,254 | \$ 938,755 | 3.00% |

The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Capital Leases, Installment Payment Revenue Bonds (IPRB), and Certificates of Participation (COPS) have all been used to finance the acquisition and construction of school capital facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

The County has not issued any new debt for schools since April 2011 due to the economic conditions. In November 2014, the citizens approved \$20,000,000 in GO Bonds for the construction of a replacement school for Royal Oaks Elementary School in the amount of \$11,000,000 and a new Advanced Technology Building for Rowan Cabarrus Community College (RCCC) in the amount of \$9,000,000.

Currently, the Board is reviewing issuing debt for the construction of replacing both Mt. Pleasant Middle School and Royal Oaks elementary School, and the new construction of Kannapolis Middle School and an Advanced Technology building for RCCC in the south campus. The County has funded design cost with cash and plans to fund technology and furniture and fixtures with cash towards the end of the construction phase. This philosophy allows for the long term construction cost to be funded by debt service and the short term expenses to be funded by cash. This is part of the County’s policy to use one time funds to elevate the amount of debt issued by paying as you go for portions of the project cost.

5-Year Public Schools Debt Comparison



Education

PUBLIC SCHOOLS – COUNTY SERVER SPACE

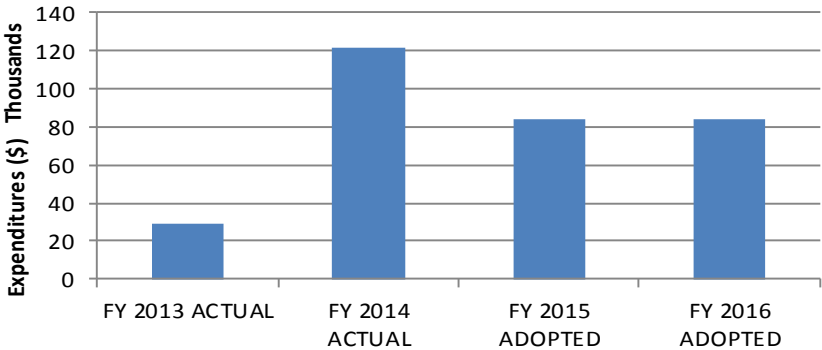
| | FY 2013 ACTUAL | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|-----------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|-------------------|-------------------|
| Consolidated Funding | | | | | | | |
| County ITS | \$28,779 | \$121,882 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ - | 0.00% |
| TOTAL | \$28,779 | \$121,882 | \$ 84,000 | \$ 84,000 | \$ 84,000 | \$ - | 0.00% |

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County (CCS) and Kannapolis City School (KCS) Systems for collaborative technology services. An Interlocal agreement between each Local Education Agency (LEA) and Cabarrus County government was executed in October of 2011. As part of Cabarrus County’s ITS Strategic Plan, Cabarrus County Government had already invested in two qualified data centers with the flexibility, scalability, support and capacity to offer managed co-location to the schools. Both school systems identified a need for improved technology disaster recovery and high availability in a qualified data center. FY12 – FY15 Board of Commissioners funding and support for co-located datacenters has allowed the school systems to move critical technology infrastructure into the County’s qualified data centers. This funding provided for each school system’s datacenter migration into the co-located space and the addition of space for schools on the County’s primary and secondary storage area networks (SAN). The FY16 budget continues funding support of shared storage and the operation of the co-located data centers.

Collaboration of personnel with technical expertise and sharing of infrastructure permit the County and schools to efficiently employ the technology services required by our citizens, staff and students. The technology staff of all three agencies work together to facilitate the sharing of infrastructure and co-location in shared data centers. In December 2012 the retirement of a network engineer offered an opportunity for Kannapolis City Schools to expand its relationship with Cabarrus Count ITS. As an alternative to filling the vacant position, KCS contracted with Cabarrus County ITS for data and network managed services. The successful managed services contract between Cabarrus County ITS and KCS is being further expanded in FY16 to include server infrastructure. The FY16 Managed services contract includes server, data and voice network infrastructure management and optimization. Cabarrus County ITS and KCS staff are working together to establish a more secure and robust infrastructure, improve scalability, minimize downtime and reduce operating costs.

Funds allocated in the FY16 budget include additional storage and operational costs for the school’s use of the primary and secondary SAN. This collaborative project has also provided the school systems with the resources to begin implementation of virtual desktop projects, transition to a cloud centric service model and the consumption of NCED Cloud services.

4-Year Public Schools Technology Funding

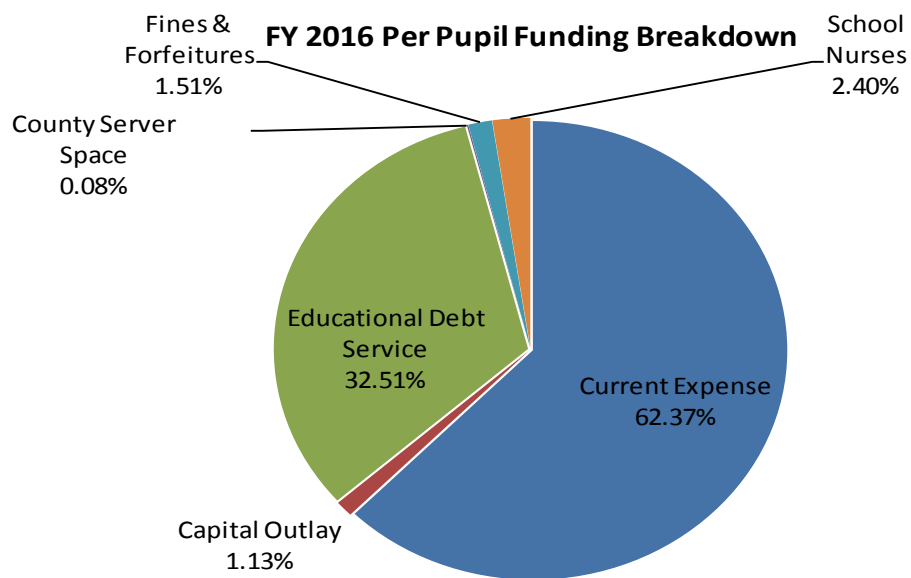


Education

PUBLIC SCHOOLS PER PUPIL BREAKDOWN

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|
| Public Schools Appropriation | | | | | | |
| Current Expense | \$54,899,033 | \$57,854,449 | \$58,741,993 | \$61,145,113 | \$ 2,403,120 | 4.15% |
| Capital Outlay | 2,233,325 | 1,120,000 | 2,128,549 | 2,514,956 | 386,407 | 34.50% |
| Educational Debt Service | 33,524,699 | 31,272,053 | 31,303,958 | 32,242,713 | 938,755 | 3.00% |
| County Server Space | 121,882 | 84,000 | 84,000 | 84,000 | - | 0.00% |
| Fines & Forfeitures | 1,535,840 | 1,500,000 | 1,500,000 | 1,500,000 | - | 0.00% |
| School Nurses | 2,017,949 | 2,017,949 | 2,123,884 | 2,377,375 | 253,491 | 12.56% |
| TOTAL | \$94,332,728 | \$93,848,451 | \$95,882,384 | \$99,864,157 | \$ 3,981,773 | 4.24% |
| ADM Enrollment | | | | | | |
| CCS State Estimates | 30,743 | 30,463 | 30,802 | 31,208 | 406 | 1.33% |
| KCS State Estimates | 4,064 | 4,146 | 4,146 | 4,168 | 22 | 0.53% |
| CCS Estimates of Charter | 997 | 1,513 | 1,513 | 1,359 | (154) | -10.18% |
| KCS Estimates of Charter | 57 | 65 | 65 | 73 | 8 | 12.31% |
| TOTAL ESTIMATED ENROLLMENT | 35,861 | 36,187 | 36,526 | 36,808 | 282 | 0.78% |
| Per Pupil Funding | | | | | | |
| Current Expense | \$ 1,531 | \$ 1,599 | \$ 1,608 | \$ 1,661 | \$ 52.97 | 3.31% |
| Capital Outlay | 62.28 | 30.95 | 58.27 | 68.33 | \$ 10.05 | 32.48% |
| Educational Debt Service | 934.85 | 864.18 | 857.03 | 875.97 | \$ 18.94 | 2.19% |
| County Server Space | 3.40 | 2.32 | 2.30 | 2.28 | \$ (0.02) | -0.76% |
| Fines & Forfeitures | 42.83 | 41.45 | 41.07 | 40.75 | \$ (0.31) | -0.76% |
| School Nurses | 56.27 | 55.76 | 58.15 | 64.59 | \$ 6.44 | 11.55% |
| TOTAL | \$ 2,630.51 | \$ 2,593.43 | \$ 2,625.04 | \$ 2,713.11 | \$ 88.07 | 3.40% |



Education

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|---------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-------------------|
| Revenue Source | | | | | | |
| 1/2 cent Sales Tax Article 40 30% | \$ 2,247,377 | \$ 2,236,530 | \$ 2,236,530 | \$ 2,538,876 | \$ 302,346 | 13.52% |
| 1/2 cent Sales Tax Article 42 60% | 5,075,948 | 5,200,990 | 5,200,990 | 6,137,303 | 936,313 | 18.00% |
| 1/4 cent Sales Tax Article 46 100% | 5,812,323 | 6,118,403 | 6,118,403 | 7,046,267 | 927,864 | 15.17% |
| Lottery used for School Debt Service | 4,911,790 | 2,200,000 | 2,200,000 | 2,000,000 | (200,000) | -9.09% |
| QSCB Subsidy | 712,644 | 712,331 | 712,331 | 714,643 | 2,312 | 0.32% |
| COPS 2009 | 2,188,834 | | | - | - | 0.00% |
| Fines & Forfeitures | 1,535,840 | 1,500,000 | 1,500,000 | 1,500,000 | - | 0.00% |
| TOTAL | \$ 22,484,756 | \$ 17,968,254 | \$ 17,968,254 | \$ 19,937,089 | \$ 1,968,835 | 10.96% |
| Expenditure Category | | | | | | |
| Current Expense | \$ 54,889,033 | \$ 57,854,449 | \$ 58,741,993 | \$ 61,145,113 | \$ 3,290,664 | 5.69% |
| Capital Outlay | 2,233,325 | 1,120,000 | 2,128,549 | 2,514,956 | 1,394,956 | 124.55% |
| Educational Debt Service | 33,524,699 | 31,272,053 | 31,303,958 | 32,242,713 | 970,660 | 3.10% |
| County Server Space | 121,882 | 84,000 | 84,000 | 84,000 | - | 0.00% |
| Fines & Forfeitures | 1,535,840 | 1,500,000 | 1,500,000 | 1,500,000 | - | 0.00% |
| School Nurses | 2,017,949 | 2,017,949 | 2,123,884 | 2,377,375 | 359,426 | 17.81% |

The table above shows the non-ad valorem tax revenues that support the public school systems and compares this to the expenditures on behalf of the school systems. These sources include Article 40, 42, 46 Sales Taxes, Lottery, QSCB subsidy, and COPS 2009. The “%”, denotes the percentage of sales tax revenue that is applied to schools.

The current expense category includes building maintenance, grounds maintenance, and technology funding. All of these are outlined under the Program Description. The sum of current expense, capital outlay and debt service result in a Net County Cost of \$77,549,694 and an additional \$2,377,375 is given to schools through the Cabarrus Health Alliance for school nurses, totaling \$79,927,069 for FY16. For additional years of Net County Cost for public schools, consult the Public School Funding by Source chart in the Supplemental Information section, which includes data from Fiscal Year 2008.

Education

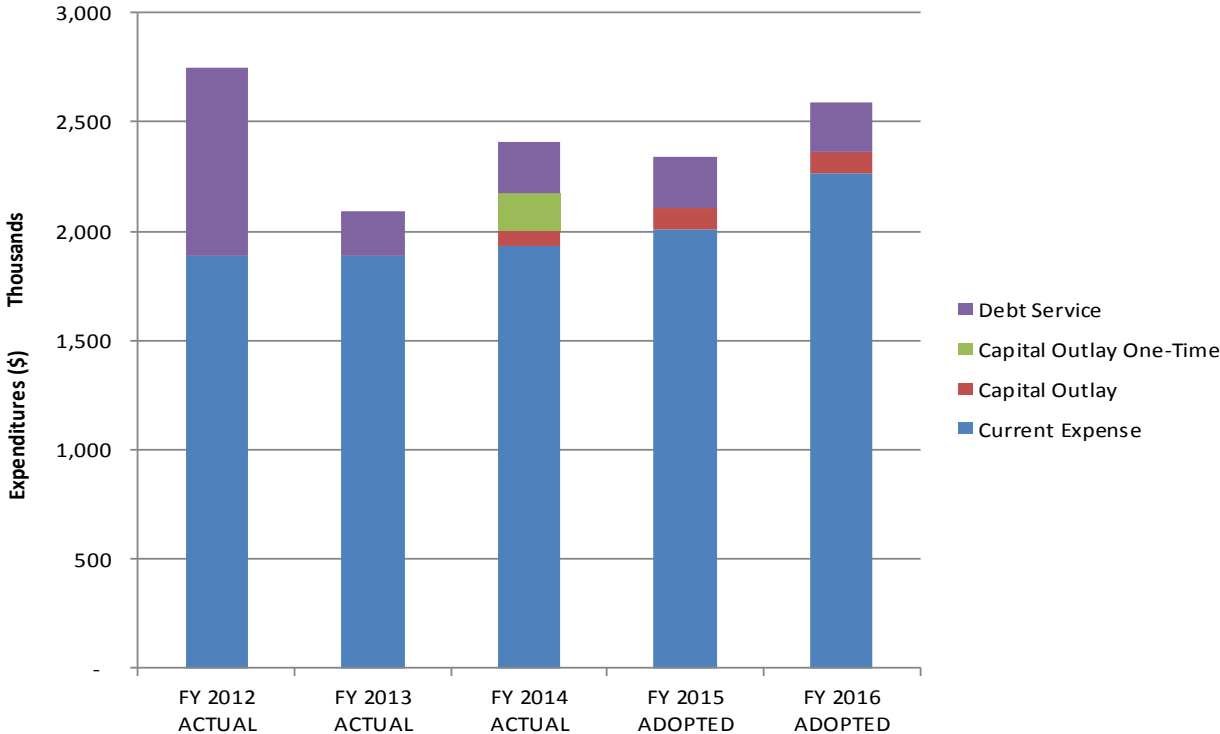
ROWAN-CABARRUS COMMUNITY COLLEGE

| | FY 2014 ACTUAL | FY 2015 ADOPTED | FY 2015 REVISED | FY 2016 ADOPTED | REVISED CHANGE | PERCENT CHANGE |
|--------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|-------------------|
| Funding Breakdown | | | | | | |
| Current Expense | 1,932,829 | 2,007,829 | 2,020,153 | 2,262,755 | 242,602 | 12.08% |
| Capital Outlay | 69,961 | 100,000 | 1,107,865 | 100,000 | (1,007,865) | |
| One-Time | 173,170 | - | 26,830 | | (26,830) | 0.00% |
| Debt Service | 230,569 | 229,909 | 229,909 | 223,450 | (6,459) | -2.81% |
| Total | \$2,406,529 | \$2,337,738 | \$3,384,757 | \$2,586,205 | \$ (798,552) | -34.16% |

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$2,262,755. Capital outlay allocations total \$100,000 for various projects. The total allocation of \$2,362,755 represents a 1.63% decrease from the FY15 revised budget due to one-time capital projects approved in FY13 and re-appropriated in FY15.

The County has issued GO bonds and installment financing in support of acquisition and construction of capital facilities. Further details may be found in the *Debt Service* section of this document.

5-Year RCCC Total Funding Comparison



Other Schools

DESCRIPTION:

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Special Olympics – Cabarrus County Schools

In accordance with a Special Olympics Service Agreement with Cabarrus County Schools, this item provides funding for one full time equivalent position to carry out duties related to the Special Olympics program within the County.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY 15 | Department Requested FY16 | Adopted FY16 | % Change FY15 to FY16 |
|-------------------------|-------------------|-------------------|---------------------------------|-------------------|--------------------------|
| Expenditures | | | | | |
| School Park Maintenance | 50,000 | 50,000 | 50,000 | 50,000 | 0.00% |
| Special Olympics | 55,930 | 55,930 | 55,930 | 55,930 | 0.00% |
| Total Expense | \$ 105,930 | \$ 105,930 | \$ 105,930 | \$ 105,930 | 0.00% |



Non-Departmental

DESCRIPTION:

Items in this program are those which relate to General Fund programs as a whole, but not to any particular program or department.

Salary Adjustments

These funds are intended for increased personnel costs of staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012, and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the FY14 Budget as well as the adopted FY16 budget. A total of \$1,814,321 was adopted for FY16, which includes: \$30,000 for the employee recognition, \$634,017 for a projected merit increase, \$831,400 for a Compression Study, \$75,000 in overtime for Economic Services and \$250,000 for a Public Safety Study.

Other Benefits

These funds, \$566,918, provide for payment of eligible retirees' hospitalization, vision and life insurance at the adopted rate of \$7,766 annually per retiree. The budget provides for an estimated 73 retirees for proposed FY16.

Fuel

Funds were set aside in previous years due to the uncertainty of fluctuating gas prices.

Building Rental Fees and Utilities

The County is paying the rent and utilities on the unoccupied space at the Human Services Center until a future use of the space is determined. As space is remodeled and used at the Center, these unoccupied areas are reduced.

Auto, Truck, and Minor Equipment Maintenance

In FY 15 staff noticed that many departments were budgeting funds for maintenance on their fleet in case of needed repairs during the year. Rather than have so many budgeting "in case" we have budgeted an amount we estimate will suffice for the County for the fiscal year. Should their budgets be expended, we can move funds from this account to pay for needed repairs. This does not include heavy utilizers of maintenance such as the Sheriff's Department, the Transportation Department, EMS or General Services.

Consultants

This account is for fees and expenses paid to professionals for their special expertise. This account is provided to serve all the departments of the County.

Legal

Funds were set aside in previous years due to the uncertainty of legal expenses.

Insurance Service and Settlement

This account was for settlements made with various insurance carriers and created a reserve for replacement of damaged vehicles or equipment. This has been transferred to the liability insurance fund to cover these costs.

Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the State. For FY 14, the County was required to pay unemployment taxes quarterly on taxable wages to build a fund for the State to use to pay claims in addition to paying the regular bill for 2014 claims. Beginning in FY15, we will only be required to replenish our fund with the State based on claims paid. In FY14 the entire expense of the annual bill was budgeted in the non-departmental department. In FY 15 the claim bill is budgeted in non-departmental for all departments of the county with the exception of the Sheriff's Department and the Department of Human Services.

Non-Departmental

Contingency

Contingency funds are budgeted in the amount of \$1,721,411 to cover unanticipated/unbudgeted costs that may occur during the year.

BUDGET SUMMARY:

| | Actual FY14 | Amended FY 15 | Adopted FY 16 | % Change FY15 to FY16 |
|-----------------------------|---------------------|---------------------|---------------------|--------------------------|
| Expenditures | | | | |
| Salary Adjustments | - | 15,000 | 1,814,321 | 11995.47% |
| Workers Compensation | 981,000 | - | - | 0.00% |
| Other Benefits | 716,489 | 612,000 | 566,918 | -7.37% |
| Building Rental Fees | 97,822 | 87,622 | 87,621 | 0.00% |
| Natural Gas | 1,552 | 2,518 | 2,518 | 0.00% |
| Power | 11,768 | 19,350 | 21,350 | 10.34% |
| Autos Maintenance | - | 9,818 | 12,000 | 22.22% |
| Minor Equipment Maintenance | - | 7,499 | 10,000 | 33.35% |
| Consultants | 5,000 | - | 25,000 | 0.00% |
| Unemployment Compensation | 107,802 | 68,731 | 190,000 | 176.44% |
| Contingency | - | 91,064 | 1,721,411 | 1790.33% |
| Board Directed Expense | 5,260,929 | 316,766 | - | -100.00% |
| Total Expense | \$ 7,182,363 | \$ 1,230,368 | \$ 4,451,139 | 261.77% |

Contributions to Other Funds

DESCRIPTION:

This program consists of funding transfers from the General Fund to other funds.

Community Development Block Grant

Cabarrus County participates in the HOME Consortium grant. The County uses the funds to rehabilitate and renovate scattered site low-income housing. Emphasis will be on elderly low-income residents. \$25,000 is adopted for FY16.

Capital Project Fund

This fund accounts for various capital projects approved by the Board in the Capital Improvement (CIP) Plan. The FY16 adopted amount of \$1,360,363 is for funding for various projects, which include: Frank Liske Parking Lot overflow, purchase of a high lift for the Arena, Tax Collector front counter renovations, Governmental Center chiller replacement and software and hardware upgrades for the Jail.

Pension Trust Fund

This transfer provides the required funding for the Special Separation Allowance Pension Trust Fund. Cabarrus County administers a public employee retirement system ("Separation Allowance") which is a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. All full-time law enforcement officers are covered by the Separation Allowance. The annual required contribution of \$535,823 for the adopted fiscal year ending June 30, 2016 was determined as part of the December 31, 2012 actuarial valuation.

Internal Service Fund

In FY 2010, Resolution No.2005-17 amended the fund balance policy that upon the completion of the Comprehensive Annual Financial Report, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund to reduce reliance on debt financing; or the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds. Notwithstanding the requirements above, the fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

The Self-Insured Fund covers two plans. The first is the Open Access Plan included a deductible and coinsurance for specialty visits, ER and Urgent Care as well as a deductible for preferred name drugs. The Consumer Driven Plan included a \$750 contribution per full time employee to the Health Savings Account (HSA) in FY 15 which has remained the same for FY 16. The contribution per full time employee to the HRA account for the Open Access Plan is \$225 in FY16.

Cabarrus Arena and Events Center Special Revenue Fund (SMG)

Transfers to this fund are for the operation and maintenance of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by SMG, a private facility management company. The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides, and sponsor sales. In addition it receives a contribution of \$239,670 from the Cabarrus County Tourism Authority, and a contribution of \$593,989 from the General Fund (an increase of \$ 236,159 from FY15).

Contributions to Other Funds

BUDGET SUMMARY:

| | Actual FY14 | Amended FY 15 | Adopted FY 16 | % Change FY15 to FY16 |
|-------------------------------------|----------------------|---------------------|---------------------|--------------------------|
| Contributions to Other Funds | | | | |
| Community Development Block Grant | 25,000 | - | 25,000 | - |
| Contribution to CRF | - | 5,035,007 | - | -100.00% |
| Capital Project Fund | 35,148,500 | 2,760,339 | 1,360,363 | -50.72% |
| Contribution Cap P-S & W | 125,000 | - | - | 0.00% |
| Pension Trust Fund | 457,220 | 535,823 | 535,823 | 0.00% |
| Internal Service Fund | - | 150,000 | - | -100.00% |
| Arena and Events Center Fund | 545,965 | 413,383 | 593,989 | 43.69% |
| Total Expense | \$ 36,301,685 | \$ 8,894,552 | \$ 2,515,175 | -71.72% |

Debt Service

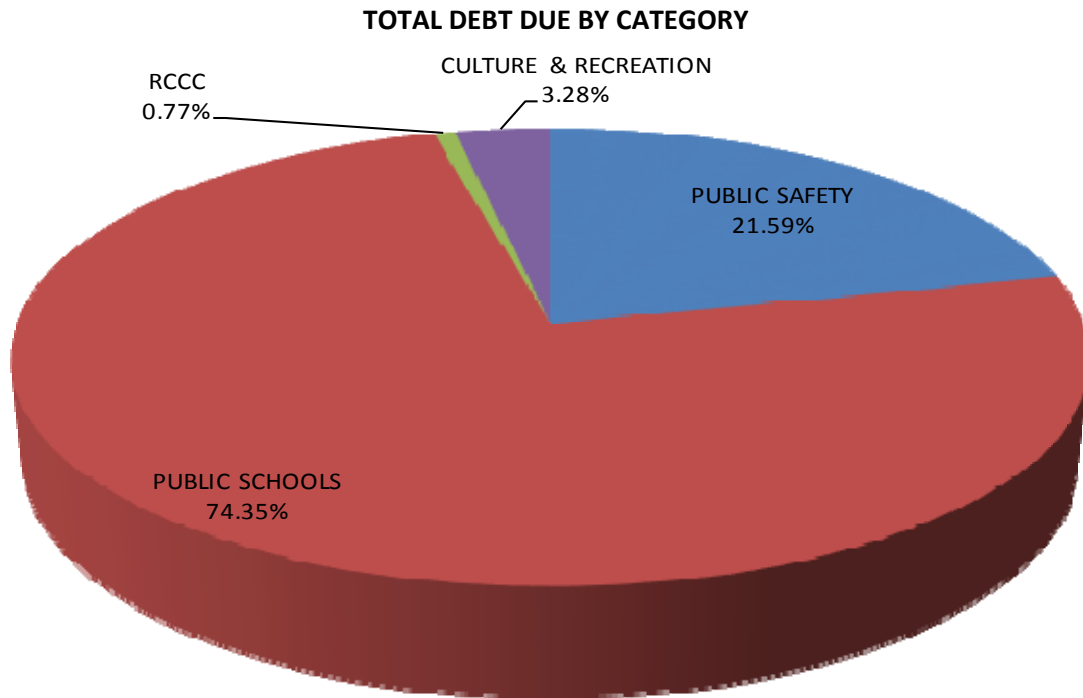
MANDATED SERVICE: G.S. 159-36, 159-25(a) (5)

PROGRAM DESCRIPTION

The debt service cost center is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS), Limited Obligations Bonds (LOBS) and Lease Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2015:

| | PRINCIPAL | INTEREST | TOTAL |
|---|-----------------------|----------------------|-----------------------|
| DEBT CATEGORY | | | |
| School Bonds - GO Bonds | \$ 70,509,760 | \$ 17,164,610 | \$ 87,674,370 |
| Rowan Cabarrus Com College GO Bonds | 2,245,240 | 647,377 | 2,892,617 |
| Schools - COPS/LOBS | 157,627,750 | 34,742,226 | 192,369,976 |
| Arena and Events Center - COPS/LOBS | 6,757,250 | 1,244,466 | 8,001,716 |
| Sheriff Admin Building - COPS | 21,405,000 | 3,242,378 | 24,647,378 |
| Housing Unit -COPS | 47,505,000 | 9,045,638 | 56,550,638 |
| Wallace Park Property - Lease Financing | 2,822,800 | 1,547,200 | 4,370,000 |
| 911 Equipment - Lease Financing | 132,994 | 3,629 | 136,623 |
| TOTAL | \$ 309,005,794 | \$ 67,637,524 | \$ 376,643,318 |



Debt Service

| CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST | | | | | | | | | |
|---|---------------|---------------|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| | ISSUE DATE | RATE | PRINCIPAL INTEREST | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| Capital Leases | | | | | | | | | |
| Wallace Property | 12-18-08 | 4.00 | Principal | \$ 77,088 | \$ 80,172 | \$ 83,378 | \$ 86,714 | \$ 90,182 | \$ 93,789 |
| | | | Interest | 112,912 | 109,828 | 106,622 | 103,286 | 99,818 | 96,211 |
| 911 Equipment | 7-1-11 | 3.00 | Principal | 132,994 | - | - | - | - | - |
| | | | Interest | 3,629 | - | - | - | - | - |
| | | | Principal | \$ 210,082 | \$ 80,172 | \$ 83,378 | \$ 86,714 | \$ 90,182 | \$ 93,789 |
| Capital Leases Total | | | Interest | \$ 116,541 | \$ 109,828 | \$ 106,622 | \$ 103,286 | \$ 99,818 | \$ 96,211 |
| | | | Grand Total | \$ 326,623 | \$ 190,000 | \$ 190,000 | \$ 190,000 | \$ 190,000 | \$ 190,000 |
| COPS/LOBS - Schools | | | | | | | | | |
| COPS - Schools 2008A issue | 1-25-08 | 3.25- 5.00 | Principal Interest | \$ 2,345,000 400,525 | \$ 2,345,000 316,575 | \$ 2,345,000 216,913 | \$ 2,345,000 117,250 | \$ - - | \$ - - |
| COPS - Schools 2008B issue | 1-25-08 | 3.00- 5.00 | Principal Interest | 1,490,000 231,325 | 1,470,000 172,600 | 1,440,000 121,150 | 1,415,000 70,750 | - - | - - |
| COPS - Schools 2009 issue | 7-16-09 | 3.00- 5.00 | Principal Interest | 4,735,000 921,100 | 4,735,000 687,050 | 4,730,000 472,300 | 4,730,000 236,000 | - - | - - |
| COPS - Schools 2010A issue | 9-22-10 | 2.00- 5.00 | Principal Interest | 1,890,000 474,950 | 1,885,000 380,450 | 1,860,000 305,050 | 1,830,000 230,650 | 1,805,000 157,450 | 1,780,000 85,250 |
| COPS - Schools 2011A issue | 4-14-11 | 0.00- 0.07 | Principal Interest | 1,330,000 776,125 | 1,330,000 776,125 | 1,330,000 776,125 | 1,330,000 776,125 | 1,330,000 776,125 | 1,330,000 776,125 |
| LOBS - Schools 2011B issue | 8-31-11 | 2.00- 5.00 | Principal Interest | 324,625 97,792 | 317,275 88,053 | 314,825 72,495 | 312,375 57,979 | 309,925 43,402 | 307,475 29,621 |
| LOBS - Schools 2011C issue | 8-31-11 | 2.00- 5.00 | Principal Interest | 2,005,000 885,650 | 2,000,000 785,400 | 1,990,000 688,500 | 1,985,000 589,000 | 1,975,000 489,750 | 1,970,000 391,000 |
| LOBS 2015B Refunding - Schools COPS 2008A issue | 3-26-15 | 2.49 | Principal Interest | 285,000 583,034 | 290,000 575,937 | 295,000 568,716 | 305,000 561,371 | 2,655,000 553,776 | 2,605,000 487,667 |
| LOBS 2015D Refunding - Schools COPS 2009 issue | 3-26-15 | 2.52 | Principal Interest | 1,050,000 1,047,874 | 750,000 1,345,302 | 770,000 1,326,402 | 790,000 1,306,998 | 5,540,000 1,287,090 | 5,445,000 1,147,482 |
| | | | Principal | \$ 15,454,625 | \$ 15,122,275 | \$ 15,074,825 | \$ 15,042,375 | \$ 13,614,925 | \$ 13,437,475 |
| COPS/LOBS - Schools Total | | | Interest | \$ 5,418,375 | \$ 5,127,492 | \$ 4,547,651 | \$ 3,946,123 | \$ 3,307,593 | \$ 2,917,145 |
| | | | Subtotal | \$ 20,873,000 | \$ 20,249,767 | \$ 19,622,476 | \$ 18,988,498 | \$ 16,922,518 | \$ 16,354,620 |

Debt Service

| CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST | | | | | | | | | |
|---|---------------|----------------------------|-----------|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | ISSUE DATE | PRINCIPAL RATE INTEREST | | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| COPS/LOBS - Other | | | | | | | | | |
| COPS - Sheriff Adm Building 2007 | 2-22-07 | 4.00 - Principal | \$ | 1,680,000 | \$ 1,680,000 | \$ - | \$ - | \$ - | \$ - |
| | | 5.625 Interest | | 156,238 | 73,700 | - | - | - | - |
| COPS - Housing Unit 2008C | 12-1-08 | 4.00- Principal | | 3,095,000 | 3,095,000 | 3,095,000 | - | - | - |
| | | 5.25 Interest | | 433,300 | 309,500 | 154,750 | - | - | - |
| LOBS - Arena 2011B Issue | 8-31-11 | 2.00 - Principal | | 1,000,375 | 977,725 | 970,175 | 962,625 | 955,075 | 947,525 |
| | | 5.00 Interest | | 301,358 | 271,347 | 223,405 | 178,671 | 133,748 | 91,280 |
| LOBS 2015A Refunding - Sheriff Adm Bldg. COPS 2007 | 3-26-15 | 2.38 Principal | | 280,000 | 220,000 | 1,905,000 | 1,875,000 | 1,840,000 | 1,815,000 |
| | | Interest | | 363,857 | 422,807 | 417,570 | 372,232 | 327,607 | 283,815 |
| LOCBS 2015C Refunding - Housing Unit COPS 2008C | 3-26-15 | 2.51 Principal | | 530,000 | 545,000 | 555,000 | 3,665,000 | 3,605,000 | 3,545,000 |
| | | Interest | | 959,322 | 946,019 | 932,340 | 918,409 | 826,418 | 735,931 |
| | | Principal | \$ | 6,585,375 | \$ 6,517,725 | \$ 6,525,175 | \$ 6,502,625 | \$ 6,400,075 | \$ 6,307,525 |
| | | Interest | \$ | 2,214,075 | \$ 2,023,373 | \$ 1,728,065 | \$ 1,469,312 | \$ 1,287,773 | \$ 1,111,026 |
| Total | | Subtotal | \$ | 8,799,450 | \$ 8,541,098 | \$ 8,253,240 | \$ 7,971,937 | \$ 7,687,848 | \$ 7,418,551 |
| | | Principal | \$ | 22,040,000 | \$ 21,640,000 | \$ 21,600,000 | \$ 21,545,000 | \$ 20,015,000 | \$ 19,745,000 |
| COPS/LOBS - Total | | Interest | \$ | 7,632,450 | \$ 7,150,865 | \$ 6,275,716 | \$ 5,415,435 | \$ 4,595,366 | \$ 4,028,171 |
| | | Grand Total | \$ | 29,672,450 | \$ 28,790,865 | \$ 27,875,716 | \$ 26,960,435 | \$ 24,610,366 | \$ 23,773,171 |
| GO Bond Debt - Schools | | | | | | | | | |
| Refunding - Schools 2004 | 3-15-04 | 3.00 - Principal | \$ | 3,330,000 | \$ 3,310,000 | \$ 2,095,000 | \$ - | \$ - | \$ - |
| | | 5.00 Interest | | 436,750 | 270,250 | 104,750 | - | - | - |
| Public Impv - Schools 2006 | 9-1-06 | 4.00 - Principal | | 1,870,833 | - | - | - | - | - |
| | | 5.00 Interest | | 93,542 | - | - | - | - | - |
| Refunding - Schools 2013 | 5-15-13 | 1.50 - Principal | | 2,205,000 | 3,925,677 | 4,972,292 | 6,171,073 | 6,214,458 | 6,170,104 |
| | | 5.00 Interest | | 2,433,588 | 2,400,513 | 2,243,486 | 2,128,059 | 1,819,505 | 1,581,900 |
| | | Principal | \$ | 7,405,833 | \$ 7,235,677 | \$ 7,067,292 | \$ 6,171,073 | \$ 6,214,458 | \$ 6,170,104 |
| | | Interest | \$ | 2,963,880 | \$ 2,670,763 | \$ 2,348,236 | \$ 2,128,059 | \$ 1,819,505 | \$ 1,581,900 |
| GO Bond Debt - Schools Total | | Subtotal | \$ | 10,369,713 | \$ 9,906,440 | \$ 9,415,528 | \$ 8,299,132 | \$ 8,033,963 | \$ 7,752,004 |

Debt Service

| CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST | | | | | | | | | |
|---|---------------|--------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | ISSUE DATE | RATE | PRINCIPAL INTEREST | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
| GO Bond Debt - RCCC | | | | | | | | | |
| Public Impv - RCCC 2006 | 9-1-06 | 4.00 - | Principal | \$ 129,167 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | 5.00 | Interest | 6,458 | - | - | - | - | - |
| Ref. 2013 - Public Impv - RCCC 2006 | 5-15-13 | 1.50 - | Principal | - | 124,323 | 122,708 | 208,927 | 210,542 | 209,896 |
| | | 5.00 | Interest | 87,825 | 87,825 | 82,852 | 80,729 | 70,283 | 62,200 |
| | | | Principal | \$ 129,167 | \$ 124,323 | \$ 122,708 | \$ 208,927 | \$ 210,542 | \$ 209,896 |
| GO Bond Debt - RCCC Total | | | Interest | \$ 94,283 | \$ 87,825 | \$ 82,852 | \$ 80,729 | \$ 70,283 | \$ 62,200 |
| | | | Subtotal | \$ 223,450 | \$ 212,148 | \$ 205,560 | \$ 289,656 | \$ 280,825 | \$ 272,096 |
| | | | Principal | \$ 7,535,000 | \$ 7,360,000 | \$ 7,190,000 | \$ 6,380,000 | \$ 6,425,000 | \$ 6,380,000 |
| GO Bond Debt - Total | | | Interest | \$ 3,058,163 | \$ 2,758,588 | \$ 2,431,088 | \$ 2,208,788 | \$ 1,889,788 | \$ 1,644,100 |
| | | | Grand Total | \$ 10,593,163 | \$ 10,118,588 | \$ 9,621,088 | \$ 8,588,788 | \$ 8,314,788 | \$ 8,024,100 |
| Annual Debt Service | | | | | | | | | |
| Bank Service Charges | | | | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Principal - Total | | | | 29,785,082 | 29,080,172 | 28,873,378 | 28,011,714 | 26,530,182 | 26,218,789 |
| Interest - Total | | | | 10,807,154 | 10,019,281 | 8,813,426 | 7,727,509 | 6,584,972 | 5,768,482 |
| GRAND TOTAL | | | | \$ 40,642,236 | \$ 39,149,453 | \$ 37,736,804 | \$ 35,789,223 | \$ 33,165,154 | \$ 32,037,271 |

Debt Service

LONG-TERM OBLIGATIONS

1. General Obligation Indebtedness

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are provided by appropriation in the year in which they become due.

General Obligation Bonds (2004) consists of the construction of Concord Middle School, Winecoff Elementary School, Irvin Elementary School, and Harrisburg Elementary School along with various renovations and additions.

General Obligation Bonds (2005 and 2006) consist of the construction of Hickory Ridge High School, W. R. Odell Elementary School, Charles E. Boger Elementary School, Carl A. Furr Elementary School, Building 3000 at Rowan Cabarrus Community College, along with various renovations and additions.

General Obligation Advance Refunding Bonds (2013) refunded a portion of the 2005 and 2005 General Obligation Bonds.

The County's general obligation bonds payable at June 30, 2015 are comprised of the following individual issues:

Serviced by the County's General Fund:

| | |
|---|--------------|
| \$32,855,000 (2004) Advance Refunding Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent | \$ 8,735,000 |
|---|--------------|

| | |
|--|-----------|
| \$48,000,000 (2006) Public Improvement Series Bonds due on March 1 and September 1 in installments through March 1, 2016; interest at 4.0 to 5.0 percent | 2,000,000 |
|--|-----------|

| | |
|--|-------------------|
| \$62,360,000 (2013) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.5 to 5.0 percent | <u>62,020,000</u> |
|--|-------------------|

\$ 72,755,000

Debt Service

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2015, for the County's general obligation bonds are as follows:

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|---------------------|---------------------|
| 2016 | \$7,535,000 | \$3,058,163 |
| 2017 | 7,360,000 | 2,758,588 |
| 2018 | 7,190,000 | 2,431,088 |
| 2019 | 6,380,000 | 2,208,788 |
| 2020 | 6,425,000 | 1,889,788 |
| 2021 | 6,380,000 | 1,644,100 |
| 2022 | 6,410,000 | 1,325,100 |
| 2023 | 6,450,000 | 1,004,600 |
| 2024 | 6,475,000 | 682,100 |
| 2025 | 6,105,000 | 455,475 |
| To maturity | 6,045,000 | 354,197 |
| Total | <u>\$72,755,000</u> | <u>\$17,811,987</u> |

2. Certificates of Participation / Limited Obligation Bonds

On February 22, 2007 the Cabarrus County Development Corporation issued \$33,595,000 in Certificates of Participation (COPS) Installment contracts to finance the construction of a sheriff administration facility. These 20-year COPS have interest rates ranging from 4.0% to 5.625%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,108,681 to \$1,744,094. Total principal and interest over a 20-year period will be \$49,537,033. A portion of the COPS were refunded on March 26, 2015, leaving a balance of principal and interest of \$3,589,938 at June 30, 2015.

On January 25, 2008, the Cabarrus County Development Corporation issued \$46,920,000 (2008A) Certificates of Participation (COPS) Installment contracts to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School and a wing addition at A.L. Brown High School. These 20 year COPS have interest rates ranging from 3.25% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$4,400,704 to \$2,447,594. Total principal and interest over a 20-year period will be \$69,546,128. A portion of the COPS were refunded on March 26, 2015, leaving a balance of principal and interest of \$10,431,263 at June 30, 2015.

On January 25, 2008, the Cabarrus County Development Corporation issued \$18,745,000 (2008B) Certificates of Participation (COPS) Installment contracts to refund the 1999 Installment Payment Revenue Bonds issued for the construction of JM Robinson High School. These 11 year COPS have interest rates ranging from 3.00% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,263,225 to \$1,485,750. Total principal and interest over an 11-year period will be \$20,864,956.

On December 1, 2008, The Cabarrus County Development Corporation issued \$58,810,000 (2008C) Certificates of Participation (COPS) Installment contracts to provide funds to (a) pay the costs of construction of a residential tower to house County inmates and related improvements and (b) pay certain expenses incurred in connection with the execution and delivery of the 2008C Certificates. These 20 year COPS have interest rates ranging from 4.00% to 5.25%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$5,941,494 to \$3,244,500. Total principal and interest over a 20 year period will be \$92,349,717. A

Debt Service

portion of the COPS were refunded on March 26, 2015, leaving a balance of principal and interest of \$10,182,550 at June 30, 2015.

On July 16, 2009, The Cabarrus County Development Corporation issued \$85,170,000 (2009) Certificates of Participation (COPS) Installment contracts to provide fund (a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition and renovation at A.L. Brown High School and equipping the Facilities, and (iv) a portion of the interest to accrue under the Contract during the construction periods for the foregoing and thereafter, through January 1, 2012 and (b) pay certain expenses incurred in the connection and delivery of the 2009 Certificates. These 20 year COPS have interest rates ranging from 3.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$8,702,669 to \$4,966,500. Total principal and interest over a 20 year period will be \$129,871,859. A portion of the COPS were refunded on March 26, 2015, leaving a balance of principal and interest of \$21,246,450 at June 30, 2015.

On September 22, 2010 the Cabarrus County Development Corporation issued \$18,920,000 (2010A) Certificates of Participation (COPS) contracts to refund the 2001 COPS issued for the construction of Cox Mill Elementary School, Harris Road Middle School, C.C. Griffin Middle School and equipping of two middle schools and one elementary school. These 11 year COPS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,809,100 to \$1,865,250. Total principal and interest over an 11-year period will be \$23,666,150.

On April 14, 2011 the Cabarrus County Development Corporation issued \$14,635,000 (2011A) certificates of Participation (COPS) contracts to fund the rehabilitating, repairing and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15 year COPS are financed under 2 bullets using Qualified School Construction Bonds. The first bullet in the amount of, \$7,200,000, will mature in 2023, with an interest rate of 5.10% and the second bullet for \$7,435,000 will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate on the deal was a 5.43%. The second bullet will have a net interest cost to the County of .07% while the County will have no interest cost in the first bullet. The principal on this debt is deferred for five years with the first principal payment due on April 1, 2016. The principal payments will be held in an interest bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$748,098 to \$2,106,125. Total principal and interest over a 15-year period will be \$25,147,248 less the federal subsidy of \$10,434,369, with the net cost to the County of \$14,712,880. In fiscal year 2013 the Federal Government began reducing the subsidy payment by approximately 7.6% for a Federal sequestration.

On August 31, 2011 the Cabarrus County Development Corporation issued \$11,735,000 (2011B) Limited Obligation Bonds (LOBS) contracts to refund \$11,970,000 of the 2002 COPS issued for the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the County owned Cabarrus Arena & Events Center. These 11 year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$532,200 to \$1,861,200. Total principal and interest over an 11-year period will be \$14,988,756.

On August 31, 2011 the Cabarrus County Development Corporation issued \$21,780,000 (2011C) Limited Obligation Bonds (LOBS) contracts to refund \$22,425,000 of the 2003 COPS issued for the cost of acquiring real property, construction and equipping of Bethel Elementary School, Pitts Road Elementary, Kannapolis Middle School, expansion of two existing elementary school facilities and various real and personal property improvements. These 13 year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$1,074,475 to \$3,059,475. Total principal and interest over a 13-year period will be \$29,779,084.

Debt Service

On March 26, 2015 the Cabarrus County Development Corporation issued \$18,045,000 (2015A) Limited Obligation Bonds (LOBS) contracts to refund \$16,795,000 of the 2007 COPS issued for the construction of a sheriff administration facility. These 12 year LOBS have an interest rate of 2.38%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$642,807 to \$2,322,571. Total principal and interest over a 12 year period will be \$21,057,440.

On March 26, 2015 the Cabarrus County Development Corporation issued \$23,460,000 (2015B) Limited Obligation Bonds (LOBS) contracts to refund \$21,105,000 of the 2008A COPS issued to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School and a wing addition at A.L. Brown High School. These 13 year LOBS have an interest rate of 2.49%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$863,716 to \$3,208,776. Total principal and interest over a 13 year period will be \$28,404,338.

On March 26, 2015 the Cabarrus County Development Corporation issued \$38,295,000 (2015C) Limited Obligation Bonds (LOBS) contracts to refund \$34,025,000 of the 2008C COPS issued to fund the cost of construction of a residential tower to house County inmates and related improvements. These 14 year LOBS have an interest rate of 2.51%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$1,487,340 to \$4,583,409. Total principal and interest over a 14 year period will be \$46,368,088.

On March 26, 2015 the Cabarrus County Development Corporation issued \$54,435,000 (2015D) Limited Obligation Bonds (LOBS) contracts to refund \$47,300,000 of the 2009 COPS issued a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition and renovation at A.L. Brown High School and equipping the Facilities. These 14 year LOBS have an interest rate of 2.52%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,095,302 to \$6,827,090. Total principal and interest over a 14 year period will be \$66,336,892.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2015, for the County's Certificates of Participation / Limited Obligation Bonds are as follows:

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|------------------|-----------------|
| 2016 | \$22,040,000 | \$7,632,450 |
| 2017 | 21,640,000 | 7,150,865 |
| 2018 | 21,600,000 | 6,275,716 |
| 2019 | 21,545,000 | 5,415,435 |
| 2020 | 20,015,000 | 4,595,366 |
| 2021 | 19,745,000 | 4,028,171 |
| 2022 | 17,710,000 | 3,448,416 |
| 2023 | 16,220,000 | 2,963,126 |
| 2024 | 15,975,000 | 2,176,009 |
| 2025 | 13,765,000 | 1,762,062 |
| To maturity | 43,040,000 | 2,827,092 |
| Total | \$233,295,000 | \$48,274,708 |

Debt Service

3. Capital Leases

The County has entered into various agreements which qualify as capital leases under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments.

On December 18, 2008, the County entered into a lease agreement as lessee for financing the acquisition of land for the Rob Wallace Park with a down payment of \$190,000. Annual payments of \$190,000 will be made for 30 years with an effective interest rate of 4.00%. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the date of inception.

On July 1, 2011 the County entered into a lease agreement as lessee for financing the acquisition of 911 Equipment. Payments consist of \$136,623 annually with an effective rate of 3.00%. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the date of inception.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2014, for the County's capital leases are as follows:

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|--------------------|--------------------|
| 2016 | \$210,082 | \$116,541 |
| 2017 | 80,172 | 109,828 |
| 2018 | 83,378 | 106,622 |
| 2019 | 86,714 | 103,286 |
| 2020 | 90,182 | 99,818 |
| 2021 | 93,789 | 96,211 |
| 2022 | 97,541 | 92,459 |
| 2023 | 101,442 | 88,558 |
| 2024 | 105,500 | 84,500 |
| 2025 | 109,720 | 80,280 |
| Next 5 Years | 618,052 | 331,948 |
| To maturity | 1,279,222 | 240,778 |
| Total | <u>\$2,955,794</u> | <u>\$1,550,829</u> |

4. Advance Refundings

On May 15, 2013, Cabarrus County issued \$62,360,000 of General Obligation, Series 2013 advance refunding bonds to provide resources to purchase U.S. Government securities that were placed into an irrevocable trust for the purpose of making all future debt service payments on the callable Series 2005 and the callable Series 2006 General Obligation bonds. The refunded debt consists of a portion (\$31,500,000) of the County's Series 2005 General Obligation Bonds dated March 1, 2005 and maturing March 1, 2016 through March 1, 2025 and a portion (\$34,200,000) of the County's Series 2006 General Obligation Bonds dated September 1, 2006 and maturing March 1, 2027. The refunding debt was issued at a net interest cost of 2.148626%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net position. The amount of defeased debt that remains outstanding as of June 30, 2015 is \$65,700,000. This refunding was undertaken to reduce total debt service payments over the following 14 years by \$6,205,125 and resulted in a present value cash flow savings of \$5,522,531.

Debt Service

On March 26, 2015, Cabarrus County issued \$134,235,000 of Limited Obligation Bonds, Series 2015 advance refunding bonds to provide resources to purchase U.S. Government securities that were placed into an irrevocable trust for the purpose of making all future debt service payments on the callable Series 2007, 2008A, 2008C and 2009 Certificates of Participation. The refunded debt consists of a portion (\$16,795,000) of the County's Series 2007 Certificates of Participation dated February 22, 2007, and maturing February 1, 2018 through February 1, 2027, a portion (\$21,105,000) of the County's Series 2008A Certificates of Participation dated January 25, 2008 and maturing June 1, 2021, 2023, 2025, and 2028, a portion (\$34,025,000) of the County's Series 2008C Certificates of Participation dated December 1, 2008 and maturing June 1, 2019 through June 1, 2029, and a portion (\$47,300,000) of the County's Series 2009 Certificates of Participation dated July 16, 2009 and maturing January 1, 2020 through January 1, 2029. The refunding debt was issued at a net interest cost of 2.496059%. As a result, the refunded Limited Obligation Bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net position. The amount of defeased debt that remains outstanding as of June 30, 2015 is \$119,225,000. This refunding was undertaken to reduce total debt service payments over the following 14 years by \$8,946,701 and resulted in a present value cash flow savings of \$7,655,952.

Long-Term Obligation Activity

The following is a summary of changes in the County's long-term principal obligations for the fiscal year ended June 30, 2015:

| | <u>Balance</u> <u>July 1, 2014</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance</u> <u>June 30, 2015</u> |
|--|---------------------------------------|----------------------|----------------------|--|
| Governmental Activities: | | | | |
| General Obligation Bonds | \$80,395,000 | \$- | \$7,640,000 | \$72,755,000 |
| Certificates of Participation/ Limited Obligation Bonds | 237,035,000 | 134,235,000 | 137,975,000 | 233,295,000 |
| Capital Leases | 3,156,437 | - | 200,643 | 2,955,794 |
| | <hr/> | | | |
| Total Governmental Activities | <u>\$320,586,437</u> | <u>\$134,235,000</u> | <u>\$145,815,643</u> | <u>\$309,005,794</u> |

Debt Service

LEGAL DEBT MARGIN

June 30, 2015

North Carolina General Statute 159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the County's net debt outstanding applicable to the limit, and represents the County's legal borrowing authority.

| | | |
|--|------------------|-------------------------|
| Total assessed valuation at March 31, 2015 | | <u>\$19,302,890,183</u> |
| Legal debt margin: | | |
| Debt limit 8% of total assessed value | | 1,544,231,215 |
| Debt applicable to debt limitation: | | |
| Total bonded debt | 72,755,000 | |
| Total Certificates of Participation/ Limited Obligation Bonds | 233,295,000 | |
| Total capital leases (governmental fund types) | <u>2,955,794</u> | |
| Total debt applicable to limitations | | <u>309,005,794</u> |
| Legal debt margin | | <u>\$1,235,225,421</u> |

Source: Cabarrus County Finance and Tax Assessor Departments



Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2015-2016

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

The following amounts, listed by fund, are hereby appropriated as the estimated revenues and expenditure appropriations for the operation and maintenance of the County's various governmental activities, debt obligations and capital outlay purchases during the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

| | |
|---------------------------|--------------------|
| Ad Valorem Tax Levy | 137,394,980 |
| Other Taxes and Penalties | 44,368,765 |
| Intergovernmental | 20,718,788 |
| Permits and Fees | 5,115,325 |
| Sales and Services | 10,257,014 |
| Investment Earnings | 145,000 |
| Miscellaneous | 374,205 |
| Other Financing Sources | <u>2,217,664</u> |
| TOTAL REVENUES | 220,591,741 |

B. The following appropriations are made in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

| | |
|-----------------------------------|------------|
| General Government | 26,463,430 |
| Cultural and Recreational | 5,139,303 |
| Public Safety | 36,155,549 |
| Economic and Physical Development | 3,729,067 |
| Human Services | 38,378,615 |
| Environmental Protection | 255,612 |
| Debt Services | |
| Public Schools | |
| Principal | 22,860,459 |
| Interest | 9,382,254 |
| Rowan Cabarrus Community College | |
| Principal | 129,167 |
| Interest | 94,283 |
| Other Debt Service | 9,176,073 |

Budget Ordinance

Cabarrus County Schools

| | |
|--|------------|
| Instructional Services | 41,180,601 |
| Technology Support Services | 4,764,046 |
| Building Maintenance | 6,537,597 |
| Ground Maintenance | 1,462,107 |
| Capital Outlay | 1,020,000 |
| Capital Facility Maintenance Division (FMD) | 1,127,956 |
| Other Schools (School Parks, Special Olympics) | 105,930 |

Kannapolis City Schools

| | |
|---|-----------|
| Instructional Services | 5,659,272 |
| Technology Support Services | 378,078 |
| Building Maintenance | 924,548 |
| Ground Maintenance | 238,864 |
| Capital Outlay | 100,000 |
| Capital Facility Maintenance Division (FMD) | 367,000 |

| | |
|---|--------|
| Schools Information Technology Services (ITS) | 84,000 |
|---|--------|

Rowan-Cabarrus Community College

| | |
|-----------------|-----------|
| Current Expense | 2,262,755 |
| Capital Outlay | 100,000 |

Other Programs

| | |
|------------------------------|--------------------|
| Contributions to Other Funds | <u>2,515,175</u> |
| TOTAL EXPENDITURES | 220,591,741 |

Cabarrus Arena and Events Center Fund

- A. It is estimated the following revenues will be available in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|-------------------------|------------------|
| Sales and Service | 597,350 |
| Investment Earnings | 255 |
| Miscellaneous | 9,000 |
| Other Financing Sources | <u>833,659</u> |
| TOTAL REVENUES | 1,440,264 |

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|---------------------------|------------------|
| Personnel Services | 121,097 |
| Operations | <u>1,319,167</u> |
| TOTAL EXPENDITURES | 1,440,264 |

Budget Ordinance

Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|-----------------------|----------------|
| Intergovernmental | 36,000 |
| Permits & Fees | 80,000 |
| Sales & Services | <u>834,000</u> |
| TOTAL REVENUES | 950,000 |

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|---------------------------|----------------|
| Personnel Service | 271,894 |
| Operations | 673,106 |
| Capital Outlay | <u>5,000</u> |
| TOTAL EXPENDITURES | 950,000 |

911 Emergency Telephone Fund

- A. It is estimated the following revenues will be available in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|-------------------------|----------------|
| Intergovernmental | 640,569 |
| Investment Earnings | 1,500 |
| Other Financing Sources | <u>49,286</u> |
| TOTAL REVENUES | 691,355 |

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|---------------------------|----------------|
| Operations | <u>691,355</u> |
| TOTAL EXPENDITURES | 691,355 |

Health Insurance Fund

- A. It is estimated the following revenues will be available in the Health Insurance Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|-----------------------|------------------|
| Sales & Services | 9,528,793 |
| Investment Earnings | 4,000 |
| Miscellaneous | <u>100,000</u> |
| TOTAL REVENUES | 9,632,793 |

Budget Ordinance

B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2015 and ending June 30, 2016:

| | |
|---------------------------|------------------|
| Operations | <u>9,632,793</u> |
| TOTAL EXPENDITURES | 9,632,793 |

| | |
|---|--------------------|
| GRAND TOTAL – ALL FUNDS – REVENUES | 233,306,153 |
| GRAND TOTAL – ALL FUNDS – EXPENDITURES | 233,306,153 |

Section II.

There is hereby levied a tax at the rate of 70 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2015, for the purpose of raising the revenue listed as "CURRENT AD VALOREM TAX LEVY" in the General Fund.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$20,008,671,688, at an estimated combined collection rate of 96.33 percent (96.25% for real and personal and 96.97% for vehicles). The estimated rate of collections is based on the fiscal year ending 2014. An estimated total valuation of Real, Personal and Public Service property is \$18,269,576,735 and vehicle of \$1,739,094,953.

Section III.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections, as contained herein under the following conditions:
 - 1. The Finance Director may transfer amounts between objects of expenditure within a function.
 - 2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
 - 3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
 - 4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.

Budget Ordinance


5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
 7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
 8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
 9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
 10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
 11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
 12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
 13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.
- C. The appropriations for Cabarrus County Schools and Kannapolis City Schools have been allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment to their respective budgets which would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

Budget Ordinance

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2015-2016 fiscal year. The County Manager and the Finance Director shall administer the budget. The Finance Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina. Funds appropriated in the FY 2014-2015 Budget and encumbered on June 30, 2015 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 15th day of June, 2015.



Stephen M. Morris, Chairman



Megan Smit, Clerk to the Board

Budget Ordinance – Fire Tax Districts

**CABARRUS COUNTY BUDGET ORDINANCE
SPECIAL FIRE TAX DISTRICTS FUND
FISCAL YEAR 2015-2016**

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire Tax Districts Fund to provide necessary funds to local fire departments with district in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. The Board of County Commissioners does hereby levy the tax on Real, Personal and Public Service property located in each specific designated fire or service district. Such funds collected by the County Tax Collector are then remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

Section II.

The following amounts are hereby appropriated in the Special Fire Tax Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

| <u>Fire Department</u> | <u>Appropriation</u> |
|---|----------------------|
| Allen | 257,880 |
| Cold Water | 180,048 |
| Concord Rural | 11,895 |
| Flowe's Store | 218,148 |
| Georgeville | 210,264 |
| Gold Hill | 32,043 |
| Harrisburg Rural | 745,619 |
| Jackson Park (City of Concord) | 78,934 |
| Kannapolis Rural | 61,436 |
| Midland | 318,294 |
| Mt. Mitchell | 79,358 |
| Mt. Pleasant Rural | 386,248 |
| Northeast | 120,282 |
| Odell | 524,644 |
| Richfield-Misenheimer | 8,105 |
| Rimer | 119,252 |
| Total Estimated Expenditures From Tax Levy | 3,352,450 |

Budget Ordinance – Fire Tax Districts

Section III.

It is estimated that the following revenues will be available for the various fire districts for the fiscal year beginning July 1, 2015 and ending June 30, 2016:

| <u>Fire Department</u> | <u>Appropriation</u> |
|---|----------------------|
| Allen | 257,880 |
| Cold Water | 180,048 |
| Concord Rural | 11,895 |
| Flowe's Store | 218,148 |
| Georgeville | 210,264 |
| Gold Hill | 32,043 |
| Harrisburg Rural | 745,619 |
| Jackson Park (City of Concord) | 78,934 |
| Kannapolis Rural | 61,436 |
| Midland | 318,294 |
| Mt. Mitchell | 79,358 |
| Mt. Pleasant Rural | 386,248 |
| Northeast | 120,282 |
| Odell | 524,644 |
| Richfield-Misenheimer | 8,105 |
| Rimer | 119,252 |
| Total Estimated Revenues From Tax Levy | 3,352,450 |

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2015 and ending June 30, 2016 for the purpose of providing fire services within the various fire and service districts in Cabarrus County. The tax rates are based on estimated total valuation of properties as of January 1, 2015. The estimated combined collection rate is 96.33 percent (96.25% for real and personal and 96.97% for vehicles) and is based on the fiscal year ending 2014. In accordance with previous action by the Board of County Commissioners, the County collection fee is set at 1.5%. The taxes will be collected by the Cabarrus County Tax Collector, as provided in G.S. 69-25.4:

| <u>Fire Districts</u> | <u>Total Valuation</u> | <u>Rate</u> | <u>Amount Produced</u> (96.33% collection rate) |
|---|------------------------|----------------|--|
| Allen | 486,736,000 | 0.0550 | 257,880 |
| Cold Water | 311,512,000 | 0.0600 | 180,048 |
| Concord Rural | 30,117,000 | 0.0410 | 11,895 |
| Flowe's Store | 452,919,000 | 0.0500 | 218,148 |
| Georgeville | 237,255,000 | 0.0920 | 210,264 |
| Gold Hill | 41,580,000 | 0.0800 | 32,043 |
| Harrisburg Rural | 588,613,000 | 0.1315 | 745,619 |
| Jackson Park | 141,278,000 | 0.0580 | 78,934 |
| Kannapolis Rural | 182,220,000 | 0.0350 | 61,436 |
| Midland | 516,282,000 | 0.0640 | 318,294 |
| Mt. Mitchell | 99,735,000 | 0.0826 | 79,358 |
| Mt. Pleasant Rural | 389,285,000 | 0.1030 | 386,248 |
| Northeast | 116,696,000 | 0.1070 | 120,282 |
| Odell | 939,020,000 | 0.0580 | 524,644 |
| Richfield-Misenheimer | 12,020,000 | 0.0700 | 8,105 |
| Rimer | 182,052,000 | 0.0680 | 119,252 |
| Total Estimated Budget from Tax Levy | 4,727,320,000 | 1.1551% | 3,352,450 |

Budget Ordinance – Fire Tax Districts

Section V.

The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Finance Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

Budget Ordinance – Fire Tax Districts

13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in carrying out their duties and are available for public inspection.

Adopted this the 15th day of June, 2015.



Stephen M. Morris, Chairman



Megan Smit, Clerk to the Board

Supplemental Information

COMMUNITY INFORMATION CABARRUS COUNTY, NORTH CAROLINA



Government

| | |
|--|--------------------|
| Date of Incorporation | 1792 |
| Form of Government | Commission-Manager |
| Number of Employees <i>(Full Time Equivalents)</i> | 1013.38 |
| County Seat | Concord |

Area Statistics

| | |
|-----------------------------|---------|
| Population (2013 Certified) | 186,457 |
| Area in square miles | 364 |

Taxes

| | |
|---|-------|
| NC Retail Sales Tax | 4.75% |
| Cabarrus County Local Sales Tax | 2.25% |
| Cabarrus County Property Tax Rate per \$100 Value | .70 |

Modes of Transportation

| | |
|----------------------------|--|
| Airports | 1 Regional; 1 International in Close Proximity |
| Interstate Highways | |
| State and Federal Highways | |
| Mainline Rail | |

Culture & Recreation

County Facilities – Operated

| | |
|--|----|
| Parks | 3 |
| Senior Centers | 2 |
| Picnic Shelters | 21 |
| Indoor Picnic/Rental Facilities | 12 |
| Walking Trails | 4 |
| Softball Fields | 4 |
| Soccer Fields | 11 |
| Tennis Courts | 6 |
| Pickleball Courts (part of tennis court) | 2 |
| Amphitheatre | 1 |
| Playgrounds | 8 |
| Nature Playgrounds | 2 |
| Horseshoe Pits | 18 |
| Sand Volleyball Courts | 10 |

Supplemental Information

| | |
|-------------------|----|
| Exercise Stations | 24 |
| Shuffleboard | 4 |
| Bocce | 4 |
| Cabins | 6 |
| Tent Sites | 7 |
| Group Camping | 1 |
| Pool | 1 |
| 18-hole Mini Golf | 1 |
| 18-hole Disc Golf | 1 |
| 9-hole Disc Golf | 1 |
| Fitness Centers | 3 |

County Owned Facilities – Operated by a Municipality

| | |
|-------|---|
| Parks | 2 |
|-------|---|

County Owned Facilities – Undeveloped

| | |
|-------|---|
| Parks | 1 |
|-------|---|

School Parks (Utilized by ALPS)

8

Public Safety

Fire protection (non-city services):

| | |
|---------------------------------------|-----|
| Stations | 11 |
| Number of fire personnel and officers | 366 |
| Number of fire personnel volunteers | 294 |

Sheriff's Department:

| | |
|------------------------------|-----------------------|
| Stations | 1 main, 5 substations |
| Number of sworn personnel | 207 |
| Number of detention officers | 100 |
| Number of civilians | 34 |
| Number of patrol units | 181 |

Education

| | <u>Total</u> | <u>Cabarrus County</u> | <u>Kannapolis City</u> |
|-----------------------------|--------------|------------------------|------------------------|
| Elementary schools | 24 | 19 | 5 |
| Middle schools | 10 | 8 | 2 |
| High schools | 9 | 8 | 1 |
| Performance Learning Center | 1 | 1 | - |
| Number of students | 35,376 | 31,208 | 4168* |

* Kannapolis School children in Cabarrus County limits

| | |
|--------------------|--------------------------------------|
| Community colleges | 1 (Rowan-Cabarrus Community College) |
|--------------------|--------------------------------------|

Medical

| | |
|-------------------------|-----|
| Hospitals | 1 |
| Number of licensed beds | 457 |

Supplemental Information

Economy

| | |
|--------------------------------------|----------|
| Construction Permits Issued (2013) | 13,683 |
| Zoning Permits Issued (2013) | 399 |
| Unemployment Rate (as of March 2015) | 4.9% |
| Median Household Income (2013) | \$56,111 |
| Per Capita Personal Income (2013) | \$25,377 |

Sources of Information

Cabarrus County Government
Cabarrus County Economic Development Corporation
Carolinas Medical Center – Northeast
NC Department of Public Instruction
US Census Bureau – American Fact Finder
US Department of Labor
US Department of Commerce, Bureau of Economic Analysis
NC Department of Commerce, Division of Employment Security

Supplemental Information

STATISTICAL INFORMATION TOP TEN PRINCIPAL EMPLOYERS

| Employer | Employees | Percentage of Total County Employment |
|---------------------------------------|---------------|---------------------------------------|
| Carolina's Medical Center - NorthEast | 4,500 | 5.21% |
| Cabarrus County Schools | 3,800 | 4.40% |
| North Carolina Research Campus | 1,000 | |
| Cabarrus County Government | 950 | 1.10% |
| City of Concord | 901 | 1.04% |
| Connexions | 900 | 1.04% |
| Shoe Show | 800 | 0.93% |
| State of North Carolina | 770 | 0.89% |
| Kannapolis City Schools | 750 | 0.87% |
| S&D Coffee and Tea | 625 | 0.72% |
| Total | 14,996 | 16.20% |

Source: Economic Development Corporation, Concord NC, the 2013 Cabarrus County Audit and the Cabarrus County 2014 Official Statement.

Supplemental Information

STATISTICAL INFORMATION ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

| Fiscal Year | Real Property Assessed Value (\$) | Personal Property Assessed Value (\$) | Public Service Companies (2) | Total Assessed Value (\$) | Total Direct Tax Rate (3) |
|-------------|-----------------------------------|---------------------------------------|------------------------------|---------------------------|---------------------------|
| 2004 | 8,660,862,061 | 2,813,292,526 | 215,793,981 | 11,689,948,568 | 0.56 |
| 2005 (1) | 10,969,232,437 | 2,788,181,358 | 237,231,648 | 13,994,645,443 | 0.53 |
| 2006 | 11,554,183,728 | 2,946,103,615 | 237,558,497 | 14,737,845,840 | 0.63 |
| 2007 | 12,162,097,563 | 2,912,297,937 | 260,410,470 | 15,334,805,970 | 0.6289 |
| 2008 | 12,931,725,951 | 3,074,778,582 | 261,754,744 | 16,268,259,277 | 0.63 |
| 2009 (1) | 17,454,001,994 | 3,137,459,615 | 280,507,618 | 20,871,969,227 | 0.63 |
| 2010 | 18,048,592,567 | 3,003,442,173 | 277,653,397 | 21,329,688,137 | 0.63 |
| 2011 | 18,223,093,062 | 2,751,158,382 | 271,487,306 | 21,245,738,750 | 0.63 |
| 2012 | 18,049,710,020 | 2,668,575,911 | 285,837,655 | 21,004,123,586 | 0.63 |
| 2013(1) | 15,623,512,935 | 2,774,393,931 | 297,917,351 | 18,695,824,217 | 0.70 |

Source: Cabarrus County

(1) Increase / Decrease due to revaluation. Cabarrus County typically reassessed property every four years

(2) Public service companies valuations are provided to the county by the North Carolina Department of Revenue
These amounts included both real and personal property.

(3) Per \$100 of value

Supplemental Information

STATISTICAL INFORMATION TEN LARGEST TAXPAYERS

| Name of Taxpayer | Type of Business | 2013 Assessed Valuation | Percentage of Total Assessed Valuation |
|--|---------------------------|-------------------------|--|
| Corning Inc. | Fiber Optics Mfg | \$399,850,192 | 2.03% |
| Castle & Cooke NC LLC/David H Murdock | Land Developer | \$331,093,914 | 1.68% |
| Charlotte Motor Speedway, Inc | Auto Racing | \$283,614,127 | 1.44% |
| Concord Mills LTD Partnership | Shopping Center | \$251,489,430 | 1.28% |
| Celgard LLC | Manufacturing | \$222,266,069 | 1.13% |
| Hendricks Motorsports Inc. | Auto Racing | \$110,256,766 | 0.56% |
| Duke Energy Corp | Public Services Company | \$104,945,092 | 0.53% |
| Great Wolf Lodge of the Carolinas | Amusement / Entertainment | \$94,828,528 | 0.48% |
| Phillip Morris Inc. (Altria) | Cigarette Mfg. | \$93,008,387 | 0.47% |
| Hendrick Automotive | Automotive Sales | \$69,547,332 | 0.35% |
| | Total | \$1,960,899,837 | 9.95% |
| Total Assessed Valuation, Including Public Service | | \$19,082,239,027 | |

Source: Cabarrus County Assessor's Office

Supplemental Information

STATISTICAL INFORMATION DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES

| County | Certified July 2013 Population | County Employees | 2014-15 Budgeted Expenditures - General Fund | 2014-2015 Assessed Valuation | Tax Rate Per \$100 | 2012 BEA Per Capita Income | Relation to Cabarrus |
|-----------------|--------------------------------|------------------|--|------------------------------|--------------------|----------------------------|----------------------|
| Alamance | 153,595 | 955 | \$130,885,668 | \$12,572,885,111 | \$0.5300 | \$32,929 | S |
| Alexander | 37,436 | 348 | \$34,544,007 | \$2,605,850,000 | \$0.6650 | \$32,402 | S |
| Anson | 26,318 | 315 | \$28,852,503 | \$1,603,000,000 | \$0.7670 | \$26,409 | MSA |
| Cabarrus | 186,457 | 983 | \$209,643,419 | \$19,364,626,398 | \$0.7000 | \$38,079 | |
| Catawba | 155,411 | 1,082 | \$170,293,642 | \$16,362,974,894 | \$0.5300 | \$34,716 | CSA |
| Cleveland | 97,429 | 842 | \$102,656,668 | \$7,930,434,275 | \$0.7200 | \$32,852 | CSA |
| Davidson | 163,770 | 965 | \$125,348,850 | \$13,000,000,000 | \$0.5400 | \$35,513 | S |
| Gaston | 209,571 | 1,510 | \$237,584,884 | \$15,200,000,000 | \$0.8700 | \$34,812 | MSA |
| Iredell | 164,974 | 951 | \$167,347,780 | \$20,946,200,000 | \$0.4850 | \$35,994 | N, CSA |
| Johnston | 177,308 | 1,100 | \$189,362,499 | \$14,496,729,230 | \$0.7800 | \$35,210 | S |
| Lincoln | 79,745 | 760 | \$88,701,584 | \$8,399,366,263 | \$0.5980 | \$36,580 | CSA |
| Mecklenburg | 991,867 | 5,464 | \$1,151,240,065 | \$117,985,000,000 | \$0.8157 | \$47,426 | N, MSA |
| Onslow | 193,925 | 1,154 | \$188,637,054 | \$13,384,390,300 | \$0.6750 | \$45,953 | S |
| Pitt | 173,879 | 949 | \$138,960,503 | \$11,722,394,714 | \$0.6800 | \$35,743 | S |
| Randolph | 142,561 | 773 | \$117,406,325 | \$10,060,000,000 | \$0.6550 | \$31,062 | S |
| Rowan | 138,666 | 921 | \$132,908,433 | \$11,715,000,000 | \$0.6500 | \$31,365 | N, CSA |
| Stanly | 60,612 | 440 | \$56,178,304 | \$4,355,000,000 | \$0.6700 | \$32,463 | N, CSA |
| Union | 211,539 | 1006 | \$234,065,790 | \$24,291,373,678 | \$0.7614 | \$38,130 | N, MSA |

N = Neighboring County

MSA = Charlotte Metropolitan Statistical Area County

CSA = Charlotte Consolidated Statistical Area County. An MSA is automatically considered part of the CSA.

S = State Benchmark County

Source: North Carolina Association of County Commissioners FY 2013-14 Budget & Tax Survey

Supplemental Information

STATISTICAL INFORMATION FUND BALANCE BY CATEGORY FOR LAST TEN YEARS* - ALL OTHER GOVERNMENTAL FUNDS

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|----------------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Nonspendable | | | | | | | | | | |
| Prepaid items | - | - | - | - | - | - | - | 200 | | |
| Notes Receivable | - | - | - | - | - | - | 720,000 | 648,000 | | |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 720,000 | \$ 648,200 | | |
| Restricted | | | | | | | | | | |
| Stabilization by State Statute | - | - | - | - | - | - | 178,082 | 636,069 | 380,438 | 717,243 |
| General government | - | - | - | - | - | - | - | 212,608 | 198,616 | 229,304 |
| Public Safety | - | - | - | - | - | - | 5,026,278 | 2,445,968 | 1,722,137 | 1,276,067 |
| Education & physical development | - | - | - | - | - | - | - | - | - | 13,832 |
| Education | - | - | - | - | - | - | 31,494,611 | 16,513,134 | 7,740,158 | 949,774 |
| Culture & recreation | - | - | - | - | - | - | 2,478 | 3,886 | 85,201 | 169,027 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 36,701,449 | \$ 19,811,665 | \$ 10,126,550 | \$ 3,355,247 |
| Committed | | | | | | | | | | |
| General government | - | - | - | - | - | - | 4,810,004 | 1,550,117 | 1,554,160 | 637,014 |
| Public safety | - | - | - | - | - | - | 2,653,454 | 2,353,670 | 2,405,316 | 1,474,421 |
| Economic & physical development | - | - | - | - | - | - | 568,557 | 591,236 | 490,664 | 834,377 |
| Environmental protection | - | - | - | - | - | - | 43,721 | 34,955 | - | - |
| Human services | - | - | - | - | - | - | 1,594,485 | 1,223,834 | 267,169 | 237,529 |
| Education | - | - | - | - | - | - | 1,040,766 | 280,043 | 45,218 | 31,798,858 |
| Culture & recreation | - | - | - | - | - | - | 3,672,645 | 4,424,643 | 5,035,796 | 4,319,503 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,383,632 | \$ 10,458,498 | \$ 9,798,323 | \$ 39,301,702 |
| Unreserved/Designated | | | | | | | | | | |
| Subsequent year's expenditures | - | - | 13,003,094 | - | - | - | - | - | - | - |
| Special revenue | 8,846,005 | 8,568,351 | 52,443,535 | 21,275,260 | 13,983,470 | 11,127,623 | - | - | - | - |
| Total | \$ 8,846,005 | \$ 8,568,351 | \$ 65,446,629 | \$ 21,275,260 | \$ 13,983,470 | \$ 11,127,623 | \$ - | \$ - | \$ - | \$ - |
| Special Revenue | | | | | | | | | | |
| Public safety | - | - | - | - | 869,944 | 913,422 | - | - | - | - |
| Human services | - | - | - | - | 292,460 | 161,992 | - | - | - | - |
| Education | - | - | - | - | 4,210,747 | 534,438 | - | - | - | - |
| Culture & recreation | - | - | - | - | 763,922 | 716,860 | - | - | - | - |
| Other purposes | - | - | - | - | 331,693 | 349,396 | - | - | - | - |
| Total | \$ - | \$ - | \$ - | \$ - | \$ 6,468,766 | \$ 2,676,108 | \$ - | \$ - | \$ - | \$ - |
| Capital Projects | | | | | | | | | | |
| Capital Projects | 52,946,050 | 16,737,437 | 65,446,629 | 52,570,455 | 53,635,956 | 54,821,739 | - | - | - | - |
| Total | \$ 52,946,050 | \$ 16,737,437 | \$ 65,446,629 | \$ 52,570,455 | \$ 53,635,956 | \$ 54,821,739 | \$ - | \$ - | \$ - | \$ - |
| Assigned | | | | | | | | | | |
| Public safety | - | - | - | - | - | - | - | 66,418 | | |
| Culture & recreation | - | - | - | - | - | - | 459,881 | 483,337 | 594,899 | 758,630 |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 459,881 | \$ 549,755 | \$ 594,899 | \$ 758,630 |
| Unassigned | | | | | | | | | | |
| Unassigned | - | - | - | - | - | - | (5,440) | (292,024) | | (34,772) |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (5,440) | \$ (292,024) | \$ - | \$ (34,772) |
| Grand Total | \$ 61,792,055 | \$ 25,305,788 | \$ 130,893,258 | \$ 73,845,715 | \$ 74,088,192 | \$ 68,625,470 | \$ 52,259,522 | \$ 31,176,094 | \$ 20,519,772 | \$ 43,380,807 |

* Modified accrual basis of accounting

In FY2011, the Fund Balance reporting model changed to classify Fund Balance under five new categories: no spendable, restricted, committed, assigned, and unassigned

Source: Cabarrus County Comprehensive Annual Financial Report, Exhibit 3

Supplemental Information

STATISTICAL INFORMATION FUND BALANCES BY CATEGORY FOR LAST TEN YEARS* - GENERAL FUND

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Nonspendable | | | | | | | | | | |
| Inventories | 10,522 | 4,865 | 2,847 | 4,875 | 4,935 | 9,046 | 8,102 | 129,431 | 240,693 | 171,712 |
| Prepaid items | - | - | - | - | 53,735 | 59,200 | 59,200 | 69,378 | 142,987 | 59,810 |
| TOTAL | \$ 10,522 | \$ 4,865 | \$ 2,847 | \$ 4,875 | \$ 58,670 | \$ 68,246 | \$ 67,302 | \$ 198,809 | \$ 383,680 | \$ 231,522 |
| Restricted | | | | | | | | | | |
| Stabilization by State Statute | 8,164,663 | 8,878,980 | 10,378,871 | 10,983,571 | 9,803,750 | 10,809,567 | 10,190,775 | 12,690,692 | 11,399,498 | 13,162,200 |
| Cooperative Ext 4H | 159,742 | 133,910 | 124,019 | - | - | - | - | - | - | - |
| Education | - | - | - | - | - | - | - | - | - | 1,701,661 |
| Public safety | - | - | - | - | - | - | - | - | - | 13 |
| Insurance coverage | 300,000 | - | - | - | - | - | - | - | - | - |
| TOTAL | \$ 8,624,405 | \$ 9,012,890 | \$ 10,502,890 | \$ 10,983,571 | \$ 9,803,750 | \$ 10,809,567 | \$ 10,190,775 | \$ 12,690,692 | \$ 11,399,498 | \$ 14,863,874 |
| Committed | | | | | | | | | | |
| General government | - | - | - | - | - | - | - | 6,606 | - | - |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,606 | \$ - | \$ - |
| Unreserved/Designated | | | | | | | | | | |
| Sustainability efforts | - | - | - | - | 288,692 | 341,967 | - | - | - | - |
| Subsequent year's expenditures | - | 483,508 | - | - | - | - | - | - | - | - |
| TOTAL | \$ - | \$ 483,508 | \$ - | \$ - | \$ 288,692 | \$ 341,967 | \$ - | \$ - | \$ - | \$ - |
| Assigned | | | | | | | | | | |
| General government | - | - | - | - | - | - | 6,291,127 | 4,215,814 | 11,507,031 | 10,856,109 |
| Public safety | - | - | - | - | - | - | 295,969 | 611,494 | 241,870 | 232,680 |
| Economic & physical development | - | - | - | - | - | - | 825,397 | 2,014,800 | 400,000 | 2,255,000 |
| Environmental protection | - | - | - | - | - | - | 1,200,000 | 1,383,315 | 357,499 | 170,118 |
| Human services | - | - | - | - | - | - | 436,276 | 754,804 | 140,186 | 197,316 |
| Education | - | - | - | - | - | - | 7,345,783 | 8,169,011 | 9,578,950 | 2,176,650 |
| Culture & recreation | - | - | - | - | - | - | 560,548 | 287,337 | 225,164 | 201,438 |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,955,100 | \$ 17,436,575 | \$ 22,450,700 | \$ 16,089,311 |
| Unassigned | | | | | | | | | | |
| Unassigned | 30,458,561 | 38,404,371 | 40,205,758 | 36,636,176 | 41,187,681 | 54,436,158 | 46,800,234 | 45,700,553 | 61,505,652 | 37,717,055 |
| TOTAL | \$ 30,458,561 | \$ 38,404,371 | \$ 40,205,758 | \$ 36,636,176 | \$ 41,187,681 | \$ 54,436,158 | \$ 46,800,234 | \$ 45,700,553 | \$ 61,505,652 | \$ 37,717,055 |
| All Categories | | | | | | | | | | |
| GRAND TOTAL | \$ 39,093,488 | \$ 47,905,634 | \$ 50,711,495 | \$ 47,624,622 | \$ 51,338,793 | \$ 65,655,938 | \$ 74,013,411 | \$ 76,033,235 | \$ 95,739,530 | \$ 68,901,762 |

* Modified accrual basis of accounting

In FY2011, the Fund Balance reporting model changed to classify Fund Balance under five new categories: nonspendable, restricted, committed, assigned, and unassigned.

Source: Cabarrus County Comprehensive Annual Financial Report, Exhibit 3 and Schedule 1

Supplemental Information

STATISTICAL INFORMATION PUBLIC SCHOOL FUNDING BY SOURCE

| | FY 2007 | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | ACTUAL | REVISED | ADOPTED |
| Revenue Source | | | | | | | | | | |
| 1/2 cent Sales Tax Article 40 | | | | | | | | | | |
| 30% | \$ 1,988,209 | \$ 2,068,542 | \$ 1,934,236 | \$ 1,894,620 | \$ 1,936,231 | \$ 2,118,724 | \$ 2,178,066 | \$ 2,247,377 | \$ 2,236,530 | \$ 2,538,876 |
| 1/2 cent Sales Tax Article 42 | | | | | | | | | | |
| 60% | 3,929,392 | 4,087,034 | 3,814,539 | 4,369,929 | 4,349,930 | 4,909,269 | 5,169,449 | 5,075,948 | 5,200,990 | 6,137,303 |
| 1/4 cent Sales Tax Article 46 | | | | | | | | | | |
| 100% | - | - | - | - | - | 4,022,347 | 5,978,544 | 5,812,323 | 6,118,406 | 7,046,267 |
| Lottery used for School Debt Service | - | - | - | - | - | 1,713,555 | 7,307,518 | 4,911,790 | 2,200,000 | 2,000,000 |
| QSCB Subsidy | | | | | | 743,081 | 770,921 | 712,644 | 712,331 | 714,643 |
| COPS 2009 | - | - | - | 1,818,515 | 3,967,669 | 3,967,669 | 1,912,810 | 2,188,834 | - | - |
| Fund 364 School Construction | - | - | - | 972,527 | 92,204 | - | - | - | - | - |
| Fund 366 School Construction | - | - | - | - | 4,925 | - | - | - | - | - |
| Fines & Forfeitures | 1,677,479 | 1,756,592 | 1,472,933 | 1,576,661 | 1,559,042 | 1,461,745 | 1,529,019 | 1,535,840 | 1,500,000 | 1,500,000 |
| TOTAL | \$ 7,595,080 | \$ 7,912,168 | \$ 7,221,708 | \$ 10,632,252 | \$ 11,910,001 | \$ 18,936,390 | \$ 24,846,327 | \$ 22,484,756 | \$ 17,968,257 | \$ 19,937,089 |
| Expenditure Category | | | | | | | | | | |
| Current Expense | \$ 38,161,349 | \$ 44,772,810 | \$ 49,671,502 | \$ 50,945,989 | \$ 52,447,330 | \$ 55,960,520 | \$ 52,626,269 | \$ 54,889,033 | \$ 58,741,993 | \$ 61,862,013 |
| Capital Outlay General Fund | 4,096,370 | 3,950,000 | 4,165,742 | 1,916,807 | 1,070,000 | 1,067,264 | 1,803,060 | 2,233,325 | 2,128,549 | 1,120,000 |
| ITS Services | | | | | | 93,088 | 28,779 | 121,882 | 84,000 | 84,000 |
| Debt Service | 20,020,364 | 22,608,260 | 25,549,315 | 27,176,064 | 28,797,106 | 33,524,699 | 32,864,018 | 33,524,699 | 31,303,958 | 32,242,713 |
| Fines & Forfeitures | 1,677,479 | 1,756,592 | 1,472,933 | 1,576,661 | 1,559,042 | 1,461,745 | 1,529,019 | 1,535,840 | 1,500,000 | 1,500,000 |
| School Nurses* | | | | | | | 1,722,808 | 2,017,949 | 2,123,884 | 2,377,375 |
| TOTAL | \$ 63,955,562 | \$ 73,087,662 | \$ 80,859,492 | \$ 81,615,521 | \$ 83,873,478 | \$ 92,107,316 | \$ 90,573,953 | \$ 94,322,728 | \$ 95,882,384 | \$ 99,186,101 |
| Net County Cost | | | | | | | | | | |
| GRAND TOTAL | \$ (56,360,482) | \$ (65,175,494) | \$ (73,637,784) | \$ (70,983,269) | \$ (71,963,477) | \$ (73,170,926) | \$ (65,727,626) | \$ (71,837,972) | \$ (77,914,127) | \$ (79,249,012) |

* School nurses were funded in years before FY13; however, they were not budgeted separately. They are included in the Current Expense category.

Supplemental Information

**Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Governmental Activities**

| Fiscal Year | General Obligation Bonds | Certificates Of Participation/ Limited Obligation Bonds | Installment Payment Revenue Bonds | Installment Financing | Capital Leases | Total Primary Government | Per Capita (1) | Percentage of Personal Income (1) |
|-------------|--------------------------|---|-----------------------------------|-----------------------|----------------|--------------------------|----------------|-----------------------------------|
| 2005 | \$ 97,805,000 | \$ 93,380,000 | \$ 21,000,000 | \$ 4,358,000 | \$ 1,801,483 | \$ 218,344,483 | 1,455 | 4.92% |
| 2006 | 91,845,000 | 88,005,000 | 19,500,000 | 3,735,427 | - | 203,085,427 | 1,293 | 4.27% |
| 2007 | 133,980,000 | 116,220,000 | 18,000,000 | 17,612,855 | 443,568 | 286,256,423 | 1,740 | 5.55% |
| 2008 | 126,895,000 | 173,165,000 | - | 15,990,284 | 331,964 | 316,382,248 | 1,851 | 5.70% |
| 2009 | 122,708,844 | 225,880,860 | - | 14,367,714 | 3,458,315 | 366,415,733 | 2,094 | 6.16% |
| 2010 | 115,122,677 | 301,846,620 | - | 12,745,143 | 3,282,345 | 432,996,785 | 2,425 | 7.38% |
| 2011 | 107,901,510 | 302,779,526 | - | 11,122,572 | 3,102,621 | 424,906,229 | 2,350 | 7.01% |
| 2012 | 100,620,346 | 285,329,194 | - | - | 3,531,107 | 389,480,647 | 2,119 | 6.04% |
| 2013 | 100,138,753 | 265,437,062 | - | - | 3,348,072 | 368,923,887 | 1,979 | 5.25% |
| 2014 | 91,115,506 | 245,865,197 | - | - | 3,156,437 | 340,137,140 | 1,817 | * |

* Information not yet available

Notes: Details regarding the county's outstanding debt can be found in the notes to the financial statements.

(1) See Table 12 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year. Calendar 2012 personal income not available to calculate fiscal year 2013.

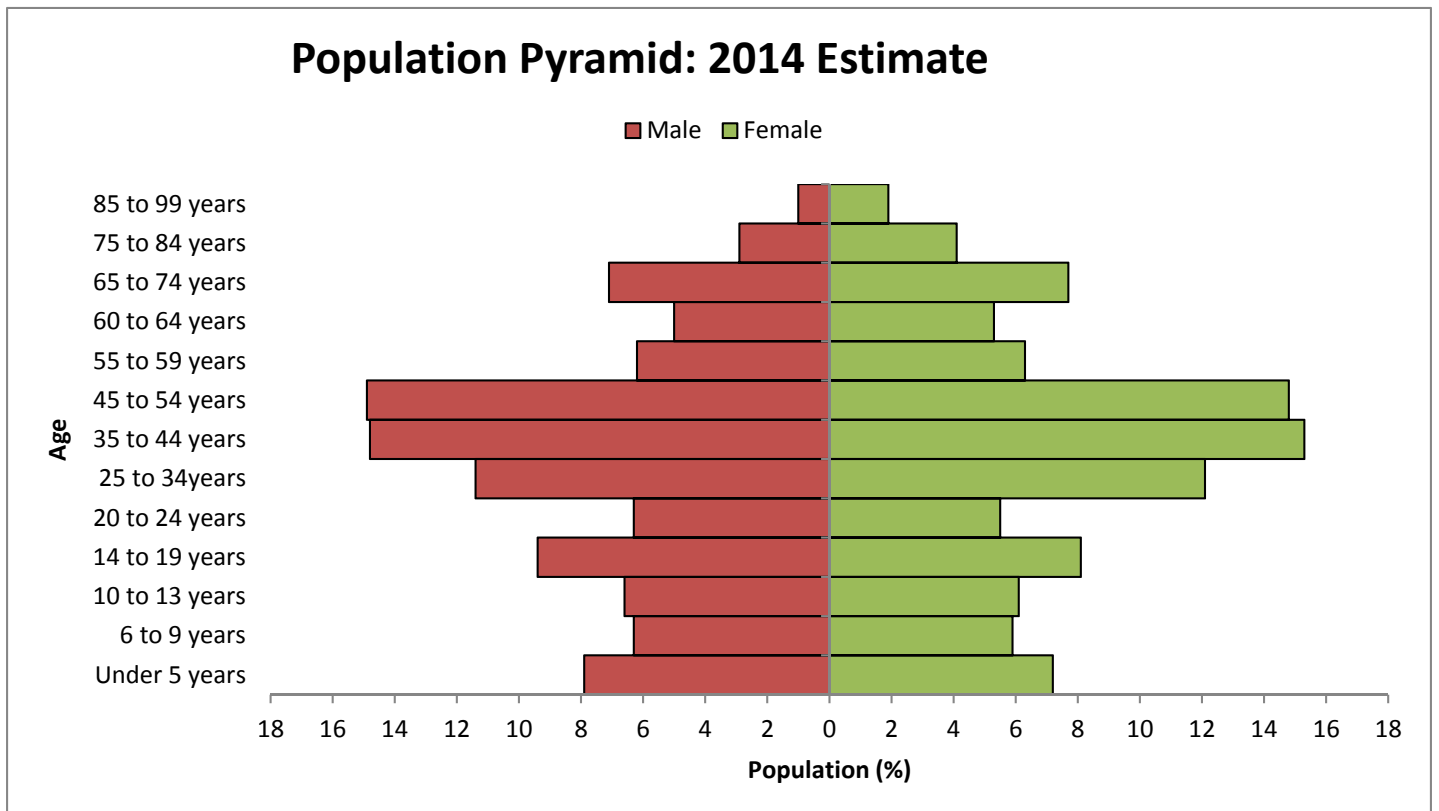
Supplemental Information

STATISTICAL INFORMATION AGE AND GENDER DISTRIBUTION: 2014 Estimate

Age Distribution of Cabarrus County Population: 2014 Estimate

| Age category | Population | Percent distribution |
|-------------------|------------|----------------------|
| Under 5 years | 14,391 | 7.5 |
| 6 to 9 years | 11,344 | 5.9 |
| 10 to 13 years | 12,175 | 6.4 |
| 14 to 19 years | 16,680 | 8.7 |
| 20 to 24 years | 11,233 | 5.9 |
| 25 to 34 years | 22,604 | 11.8 |
| 35 to 44 years | 28,772 | 15.0 |
| 45 to 54 years | 28,493 | 14.9 |
| 55 to 59 years | 11,981 | 6.3 |
| 60 to 64 years | 9,785 | 5.1 |
| 65 to 74 years | 14,201 | 7.4 |
| 75 to 84 years | 6,715 | 3.5 |
| 85 years and over | 2,706 | 1.6 |
| Total | 191,080 | 100.0 |
| Median age | 37.76 | |

Source: N.C. Office of State Budget and Management



Supplemental Information

STATISTICAL INFORMATION

Racial and Ethnic Composition of Cabarrus County: 2014 Estimate

| Race/ethnicity category | Number | Percent distribution |
|--|---------|----------------------|
| Total population | 191,080 | |
| White alone | 141,343 | 74.0 |
| Black or African American alone | 27,037 | 14.2 |
| American Indian, Alaska native alone | 358 | 0.2 |
| Asian alone | 3,553 | 1.9 |
| Native Hawaiian and other Pacific Islander alone | 14 | 0.0 |
| Two or more races | 2,576 | 1.4 |
| Hispanic origin | 16,743 | 8.8 |

Source: U.S. Census Bureau, 2014 Estimate

Educational Attainment and Money Income in Cabarrus County: 2014 Estimate

| Educational attainment (highest degree) | Median Income | Percent distribution |
|---|---------------|----------------------|
| Less than high school graduate | 19,820 | 13.8% |
| High school graduate only | 27,822 | 28.1% |
| Some college or associate's degree | 35,104 | 33.9% |
| Bachelor's degree or more | 49,661 | 17.0% |
| Graduate or professional degree | 61,204 | 7.3% |

Note: Population 25 years and over

Source: U.S. Census Bureau, 2014 Estimate

Supplemental Information

| FY 2016 FEE CHANGES | | | | | | | |
|---------------------|---|--|---|---|---|---|------------------------|
| Department | Fee Description | From | To | Max | Unit | Other | Comments and Notes |
| Planning & Zoning | Single, Two Family structures and manufactured home zoning permit | \$50 | \$75 | \$75 | Single/two family and manufactured home | Additional research required for property, zoning inspections performed for single family and required for manufactured homes | Effective July 1, 2015 |
| Planning & Zoning | Single Family attached/multi-family zoning permit | \$50 + \$5/unit | \$75 +\$5/unit | \$75 +\$5/unit | Single family, multi-family | Commercial zoning inspections performed as part of permit | Effective July 1, 2015 |
| Planning & Zoning | Commercial, Institutional and Industrial zoning permit | \$100 | \$125 | \$125 | Commercial/Industrial | Commercial zoning inspections performed as part of permit | Effective July 1, 2015 |
| Planning & Zoning | Temporary Use Permit | \$75 | \$100 | \$100 | Temporary Use | Inspections required to ensure compliance, often turn into enforcement actions once permit expires | Effective July 1, 2015 |
| Planning & Zoning | Temporary Use Permit, Event Which includes Public Assembly | None | \$200 | \$200 | Temporary Use | Pre-planning meeting required involving many agencies, plans have to be routed and inspections are required to ensure compliance | Effective July 1, 2015 |
| Planning & Zoning | Zoning Verification Letter | \$35 | \$40 | \$40 | Verification Letter | Increased research and site visits required to ensure compliance for banks and lenders | Effective July 1, 2015 |
| Planning & Zoning | Temporary Sign Permit Site Plan Review (If a third submittal is required, an additional plan review fee will be assessed) | \$25 | \$50 | \$50 | Temporary Sign | Often turns into enforcement actions when permit expires | Effective July 1, 2015 |
| Planning & Zoning | Conditional Use Application | \$225 + \$5 per acre | \$250 + \$5 per acre | \$250 + \$5 per acre | Site Plan Conditional Use | Cost of advertising has increased | Effective July 1, 2015 |
| Planning & Zoning | Variance Application-Residential | \$500 + \$5 per acre | \$550 + \$5 per acre | \$550 + \$5 per acre | Variance | Cost of advertising has increased | Effective July 1, 2015 |
| Planning & Zoning | Variance Application-Non-residential | \$450 | \$500 | \$500 | Variance | Cost of advertising has increased | Effective July 1, 2015 |
| Planning & Zoning | Conveyance Plat Preliminary Plat Review - less than 50 lots | \$550 | \$600 | \$600 | Variance | Cost of advertising has increased | Effective July 1, 2015 |
| Planning & Zoning | Preliminary Plat Review - 50 or more lots | \$10 per new lot | \$15 for each lot | \$15 for each lot | Plat | Increased coordination of review, increase in research required | Effective July 1, 2015 |
| Planning & Zoning | Preliminary Plat Review - Applicant Appeal to Elected Board | \$450 | \$450 + Engineering Review Fees | \$450 + Engineering Review Fees | Plat | County pays bill and Finance bills developers, formalizes business process and reimbursement of fees | Effective July 1, 2015 |
| Planning & Zoning | Preliminary Plat Review - Minor Revision | \$500 | \$500 + \$5 per lot for each lot over 50 + engineering review costs | \$500 + \$5 per lot for each lot over 50 + engineering review costs | Plat | County pays bill and Finance bills developers, formalizes business process and reimbursement of fees | Effective July 1, 2015 |
| Planning & Zoning | Preliminary Plat Review - Major Revision- | \$100 | \$100 + cost of noticing + advertising | \$100 + cost of noticing + advertising | Plat | County pays bill and Finance bills developers, formalizes business process and reimbursement of fees | Effective July 1, 2015 |
| Planning & Zoning | Letter of Credit Review | \$250 | \$250 + Engineering Review Fees | \$100 + cost of noticing and advertising | Plat | Advertising fee exceeds current application fee | Effective July 1, 2015 |
| Planning & Zoning | Letter of Credit Partial Release | \$450 | \$450 + Engineering Review Fees | \$450 + Engineering Review Fees | Plat | Formalizes business process, county pays bill and Finance bills applicant for reimbursement | Effective July 1, 2015 |
| Planning & Zoning | Vested Rights Request | \$100 + Engineering costs | \$125 + Engineering Review Fees | \$125 + Engineering Review Fees | Letter of Credit | Increase in staff time working with developers, banks, and county engineer on estimates and final letters of credit, formalizes business process, county pays bill and Finance bills applicant for reimbursement | Effective July 1, 2015 |
| Planning & Zoning | Vested Rights Extension | \$100 + Engineering costs | \$125 + Engineering Review Fees | \$125 + Engineering Review Fees | Letter of Credit | Increase in staff time working with developers, banks, and county engineer on estimates and final letters of credit, formalizes business process, county pays bill and Finance bills applicant for reimbursement | Effective July 1, 2015 |
| Planning & Zoning | Re-advertising cost due to applicant action | \$400 | \$450 | \$450 | Vested Rights | Research required to substantiate applicant claims, legal counsel involvement typically required, may require multiple P&Z meetings, advertising required | Effective July 1, 2015 |
| Planning & Zoning | Appeal of Planning and Zoning Commission Decision to BOC regarding Architectural Review | \$150 | \$150 + cost of advertising | \$150 + cost of advertising | Vested Rights | Cost of advertising currently exceeds fee | Effective July 1, 2015 |
| Planning & Zoning | Appeal of Planning and Zoning Commission Decision regarding Rezoning Request | \$200 or cost of advertisement if greater | Cost of advertising + cost for noticing as required | Cost of advertising + cost for noticing as required | Re-advertising action | | Effective July 1, 2015 |
| Planning & Zoning | Special Planning and Zoning Meeting Request | \$250 | \$100 + cost of advertising | \$100 + cost of advertising | Appeal | Staff report, newspaper ad, staffing the meeting. These cases have to be handled as de novo requests | Effective July 1, 2015 |
| Planning & Zoning | Street Name Change Petition (Privately Initiated) | None | \$150 + cost of advertising and noticing | \$150 + cost of advertising and noticing | Appeal | Staff report, second noticing, newspaper ad, staffing the meeting. These cases have to be handled as de novo request | Effective July 1, 2015 |
| Planning & Zoning | Street Closure, Right of Way Abandonment | None | Basic fee for application type + noticing + cost of Planning and Zoning Commission stipend for meeting | Basic fee for application type + noticing + cost of Planning and Zoning Commission stipend for meeting | Special Meeting | | Effective July 1, 2015 |
| Planning & Zoning | Street Signs for New Streets | Cost of advertising + cost of new street sign(s) | \$150.00 + Cost of advertising for public hearing + cost of new street sign(s) + cost of required mailing and notices | \$150.00 + Cost of advertising for public hearing + cost of new street sign(s) + cost of required mailing and notices | Petition | Application has to be processed, requires Approval by NCDOT Transportation Board, staffing 2 BOC meetings required, staffing neighborhood meeting (if needed), GIS information has to be updated, 911 System has to be updated. | Effective July 1, 2015 |
| Planning & Zoning | Floodplain Development Permit | None | \$150.00 + Cost of advertising for public hearing + cost of new street sign(s) + cost of required mailing and notices | \$150.00 + Cost of advertising for public hearing + cost of new street sign(s) + cost of required mailing and notices | Street Closure | Application has to be processed, requires Approval by NCDOT Transportation Board, staffing 2 BOC meetings required, staffing neighborhood meeting (if needed), GIS information has to be updated, 911 System has to be updated. | Effective July 1, 2015 |
| Planning & Zoning | | \$130 per sign | Fees as established by Infrastructure and Asset Management to be paid by applicant | Fees as established by Infrastructure and Asset Management to be paid by applicant | Street Signs | | Effective July 1, 2015 |
| Planning & Zoning | | None | \$75 | \$75 | Floodplain Permit | Often requires multiple site visits, often requires multiple staff division representatives to visit site, requires coordination with State of NC NFIP Program Coordinators for document review and Engineering assessments | Effective July 1, 2015 |

Supplemental Information

| Department | Fee Description | From | To | Max | Unit | Other | Comments and Notes |
|---------------------|---|-------|-------|-------|------------------|-------|------------------------|
| Fire Marshal | Fire Alarm System Installation | \$150 | \$180 | \$180 | Alarm System | | Effective July 1, 2015 |
| Fire Marshal | Fire Pumps & Related Equipment | \$150 | \$180 | \$180 | Equipment | | Effective July 1, 2015 |
| Fire Marshal | Sprinkler System Installation | \$150 | \$240 | \$240 | Sprinkler System | | Effective July 1, 2015 |
| Fire Marshal | ABC Permit (State License for Alcohol) | None | \$30 | \$30 | Permit | | Effective July 1, 2015 |
| Fire Marshal | Plan Review (New Construction, Up-fit) | None | \$150 | \$150 | Plan Review | | Effective July 1, 2015 |
| Fire Marshal | Plan Review (Multi Family New Construction) | None | \$50 | \$50 | Plan Review | | Effective July 1, 2015 |
| Fire Marshal | Plan review Re-Submittal (Applies to New Const, Upfit & Multi Family Construction) | None | \$50 | \$50 | Plan Review | | Effective July 1, 2015 |
| Fire Marshal | Re-inspection Fee (Third visit & each re-inspection after) for annual inspections only. | None | \$50 | \$50 | Re-Inspection | | Effective July 1, 2015 |
| Landfill Operations | Tipping Fees | \$37 | \$39 | \$39 | Tipping Fees | | Effective July 1, 2015 |

Supplemental Information

GLOSSARY

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - taxes levied on real and personal property based on assessed value.

Allocate - to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget - a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment - the process of determining the value of real and personal property for taxation purposes.

Assessment Roll - an official list of real and personal property containing legal descriptions, ownership and assessed values.

Asset - a resource owned or held by a government which has monetary value.

Authority - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

Authorized Bonds - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions - employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - current operating revenues will be sufficient to support current operating expenditures.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan

Supplemental Information

for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

Budgetary Basis - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

Capital Asset - tangible property of significant value that has a useful life of more than one year and is more than \$5,000. Includes such items as land, buildings, improvements other than buildings, and equipment.

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation - debt that is secured by the capital project itself and is issued without voter authorization.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

Continuation - budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

Supplemental Information

Debt Service - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

Deficit - an excess of expenditures over revenue receipts.

Department - an organizational unit responsible for carrying out a major government function.

Depreciation - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

Disbursement - expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary, annual awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Supplemental Information

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Grants - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Interest and Penalties Receivable on Taxes - uncollected interest and penalties on property taxes.

Interfund Accounts - accounts that reflect transfers between funds.

Intergovernmental Revenues - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lease-Purchase Agreement - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Levy - the amount of tax, service charges and assessments imposed by a government.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Mandate - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

Modified Accrual Accounting Basis - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

Supplemental Information

Municipal Bond - a bond issued by a state or local government.

Non-operating Revenues - income received by a government not directly attributable to providing a service. An example would be interest on investments.

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Supplemental Information

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Shared Revenues - revenues levied and collected by one government and shared with another on a pre-determined basis.

Service Area - a title for the grouping of departments according to common areas of service.

Special Assessment - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - a written law enacted by a duly organized and constituted legislative body.

Tax Base - the total assessed valuation of real property within the County.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

Taxes - compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Increment Financing (TIF) – financing procedure used by many local governments for redevelopment and improvement projects on existing structures. The cost of the improvements is assessed to future tax revenues by each taxing unit that levies taxes against the property. The taxing unit at the local level is responsible for determining how much of the increase in property tax due to the improvement will be used to repay the construction costs. The property that is seeking to use tax increment financing must be located within the city's jurisdiction.

Trust and Agency Fund - a fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.

Supplemental Information

ACRONYMS

| | |
|-------------------|---|
| 4-H | Head, Heart, Health and Hands (Cooperative Extension) |
| ALS | Advanced Life Support |
| ARRA | American Recovery and Reinvestment Act |
| BDN | Benefit Delivery Network |
| BMP | Best Management Practices |
| BOC | Board of Commissioners |
| CAC | Cabarrus Arts Council |
| CAFR | Comprehensive Annual Financial Report |
| CAN | Cabarrus Aging Network |
| CARES | Capital Asset Realignment for Enhanced Services |
| CDBG | Community Development Block Grant |
| CHAMPVA | Civilian Health and Medical Program of the Department of Veterans Affairs |
| CIP | Capital Improvement Program |
| COPS | Certificates of Participation |
| COPS grant | Community Oriented Policing Services grant |
| CPI | Consumer Price Index |
| CRP | Conservation Reserve Program |
| DARE | Drug Abuse Resistance Education |
| DENR | Department of Environment and Natural Resources |
| DHHS | Department of Health and Human Services |
| DMV | Division of Motor Vehicles |
| DOT | Department of Transportation |
| ECA | Extension and Community Association |
| EFNEP | Expanded Food and Nutrition Program |
| EMS | Emergency Medical Services |
| EOG | End of Grade testing |
| EPA | Environmental Protection Agency |
| EQIP | Environmental Quality Incentive Program |
| ERG | Emergency Response Group |
| FCC | Federal Communications Commission |
| FTE | Full-time Equivalent |
| FPY | From Prior Year |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GFOA | Government Finance Officers Association |
| GIS | Geographic Information Systems |
| GO | General Obligation Bonds |
| GRP | Grassland Reserve Program |
| GSA | General Services Administration |
| HAARP | Heat And Air Repair Program |
| HAZMAT | Hazardous Materials |
| HUD | Housing and Urban Development |
| HVAC | Heating, Ventilation, Air Conditioning |
| IPRB | Installment Payment Revenue Bonds |
| LOBS | Limited Obligation Bonds |
| NASA | National Aeronautic and Space Agency |
| NCACSP | North Carolina Agriculture Cost Share Program |

Supplemental Information

| | |
|---------------|---|
| NCFAST | North Carolina Families Accessing Services through Technology |
| NCSU | North Carolina State University |
| NRCS | Natural Resources Conservation Services |
| RCCC | Rowan Cabarrus Community College |
| SHRT | Special Hazard Response Team |
| SOP | Standard Operating Procedure |
| SRO | School Resource Officer |
| SWCD | Soil & Water Conservation District |
| TIF | Tax Increment Financing |
| USDA | United States Department of Agriculture |
| VA | Veterans Affairs |
| WHIP | Wildlife Habitat Incentives Program |

TELEPHONE DIRECTORY

| AGENCY/DEPARTMENT ----- | NUMBER | AGENCY/DEPARTMENT ----- | NUMBER |
|---|--|---|--|
| Active Living and Parks Londa Strong, Director | 704-920-3350 | Infrastructure & Asset Mgt Kyle Bilafer, Director | 704-920-3200 |
| Arena & Events Center Frank Lapsley, General Manager | 704-920-9376 | Human Resources Lundee Covington, Director | 704-920-2200 |
| Animal Control | 704-920-3288 | Human Services Ben Rose, Director | 704-920-1400 |
| Clerk to the Board Megan Smit, Clerk | 704-920-2110 | Information Services Debbie Brannan, Director | 704-920-2154 |
| Commissioners' & Manager's Office Mike K Downs, County Manager Pam Dubois, Senior Deputy County Manager Jonathan Marshall, Deputy County Manager | 704-920-2100 | Landfill <i>Recycling Division</i> | 704-920-2950 704-920-3279 |
| Communications and Outreach Kasia Thompson David Baxter | 704-920-2336 | Library Emery Ortiz, Director | 704-920-2063 |
| Planning and Development Kelly Sifford, Director | 704-920-2141 | <i>Concord Branch</i> <i>Kannapolis Branch</i> <i>Mt. Pleasant Branch</i> <i>Harrisburg Branch</i> | 704-920-2050 704-920-1180 704-436-2202 704-920-2080 |
| <i>Building Inspection Division</i> <i>Community Development</i> <i>Zoning</i> | 704-920-2128 704-920-2142 704-920-2141 | Register of Deeds Wayne Nixon, Register of Deeds | 704-920-2112 |
| Cooperative Extension Robert Furr, Director | 704-920-3310 | Sheriff D. Brad Riley, Sheriff | 704-920-3000 |
| Elections Carol Soles, Director | 704-920-2860 | Soil & Water Conservation District Dennis Testerman, Resource Conservationist | 704-920-3300 |
| Emergency Management Bobby Smith, Director | 704-920-2143 | Tax Administration J. Brent Weisner, Tax Administrator | 704-920-2166 |
| Emergency Medical Services Alan Thompson, Director | 704-920-2600 | <i>Tax Collector</i> <i>Land Records</i> <i>Revaluation</i> | 704-920-2119 704-920-2127 704-920-2178 |
| Finance Susan Fearington, Director | 704-920-2894 | Transportation Bob Bushey, Operations Manager | 704-920-2921 |
| | | Veterans Services Timothy Tereska, Director | 704-920-2869 |





The Annual Budget is published by the
Cabarrus County Finance Department

For Information, Contact:

Cabarrus County Finance
65 Church Street, SE
P. O. Box 707
Concord, NC 28026-0707

704-920-2104

www.cabarruscounty.us