



FISCAL YEAR 2013-2014 ANNUAL BUDGET

CABARRUS COUNTY, NC



Mike Downs
County Manager
cabarruscounty.us

In Fiscal Year 2013, Cabarrus County received 35 awards across ten departments. We strive to deliver award-winning services for the residents of Cabarrus County! Below are the specific areas of achievement.

Department	Award/Event	Awarding Institution	Rank	Description
Child Support Enforcement	2013 Achievement	North Carolina Department of Health and Human Services	N/A	Cabarrus County was the only county in North Carolina to achieve all of its state-set Child Support Enforcement goals.
Communications	TV and Video Regular Programming	North Carolina City and County Communicators Awards	1st	showcased the best of the best in communications in North Carolina from special events to videos to projects that were creative but did not cost much money or anything at all."
	Promotional Video		1st	
Emergency Medical Services	North Carolina's Paramedic Competition	NC Department of Health and Human Services	Finalist	Recognizes the best paramedic team in North Carolina
		NC College of Emergency Physicians		
Fair	Media Award	North Carolina Association of Agricultural Fairs	N/A	Recognizes member fairs creating successful sponsorships in conjunction with their fair.
	Commissioner of Agriculture Award		N/A	
	Innovation in Sponsorship		1st	
	Best Advertising Campaign		1st	
	Web Advertising		1st	
	Best Individual Social Media Idea or Effort		3rd	Provides recognition for those fairs doing an outstanding job in promotional campaigns, marketing materials, and advertising ideas
	Overall Social Media Campaign		3rd	
	Electronic Newsletter (Content and Format)		2nd	
	Radio Advertising		1st	
	Advertising		1st	
	Specialties/Merchandise/Souvenirs			
	Promotional Advertising-Multiple		1st	
	Billboard Series		1st	
	Promotional Advertising-Single		1st	
	Billboard		1st	
	Promotions Poster	International Association of Fairs and Expos	1st	Recognizes excellence in competitive exhibit display methods
	Magazine Ad		1st	
	General display photo or photo series		1st	
	Competitive exhibit display method and/or prop		2nd	
	Fair and sponsor/partner joint exhibit program		2nd	
	Agriculture photo-Fair Agriculture Series		3rd	Recognizes fairs that provide outstanding agricultural education.
	Agriculture photo-Fair Agriculture Photo		2nd	
	Printed material (not including exhibitor handbooks) developed and produced by a fair to promote agriculture programs		1st	
	Green program		2nd	
	Newly established program or developed at Fair to promote agriculture		2nd	
	Overall agricultural program for the non-agricultural fairgoing public		2nd	
Finance	Certificate of Achievement for Excellence in Financial Reporting	Government Finance Officers Association	N/A	It is the highest form of recognition in the area of governmental accounting and financial reporting. It is the highest form of recognition in government budgeting.
	Distinguished Budget Presentation Award		N/A	

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Department	Award/Event	Awarding Institution	Rank	Description
Human Resources	Gold Level Fit-Friendly Worksite	American Heart Association	N/A	The Fit-Friendly Companies program recognizes employers who champion the health of their employees and work to create a culture of physical activity and health in the workplace. Companies can apply on an annual basis for our basic Gold level recognition and/or our advanced Platinum level recognition.
	2013 Healthiest Employers of Greater Charlotte	Charlotte Business Journal	7th	The assessment of the programs included about 75 questions that were grouped into six categories: culture and leadership commitment; foundational components; strategic planning; communication and marketing; programming and intervention; and reporting and analysis. The surveys were scored using a model that awarded between 0.75 and 3 points per question. The survey, categories, scoring and benchmarking were developed and assessed by consultant Healthiest Employers LLC with the help of professionals in the academic, medical, wellness and business communities. The firm determined the rankings.
Library	Library Director of the Year	North Carolina Public Library Directors Association	N/A	Given to a current library director who has contributed to the growth and development of their library by providing leadership, inspirations, and creativity to staff, patrons, and trustees. By their abilities, the public library under the director's leadership has succeeded in providing , excellent service to their library and/or the library community.
Risk Management	2013 Public Risk Manager of the Year	Public Risk Management Association	N/A	Recognizes the grand master of risk management --- one with the ability to handle losses, foresee risk and prevent dangerous endgames. It showcases risk management achievements to the national public sector community.
Planning	Outstanding Contribution to Local Sustainability	Sustain Charlotte	N/A	Recognized for efforts to help realize Charlotte 2030: A Sustainable Vision for our Region
Tax Administration	Senior Mapping Academic Achievement Award	North Carolina Property Mappers Association	1st	The student (Andrew Barrier) in each class at mapping school who achieves the highest level of academic excellence is recognized at Fall Conference and given a plaque commemorating the achievement. Congratulations, your accomplishment shows your interest in continuing to learn and grow more knowledgeable in our chosen field.

Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2013-2014

Prepared by
Cabarrus County Finance

Mike Downs
County Manager



CABARRUS COUNTY

Board of County Commissioners



Back Row: Morris, Burrage, Measmer. Front Row: Poole, White.

Elizabeth F. (Liz) Poole (Chairman)

H. Jay White Sr. (Vice Chairman)

Larry M. Burrage

Chris Measmer

Stephen M. Morris



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morrell

President

Jeffrey R. Egan

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, 2012. 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.

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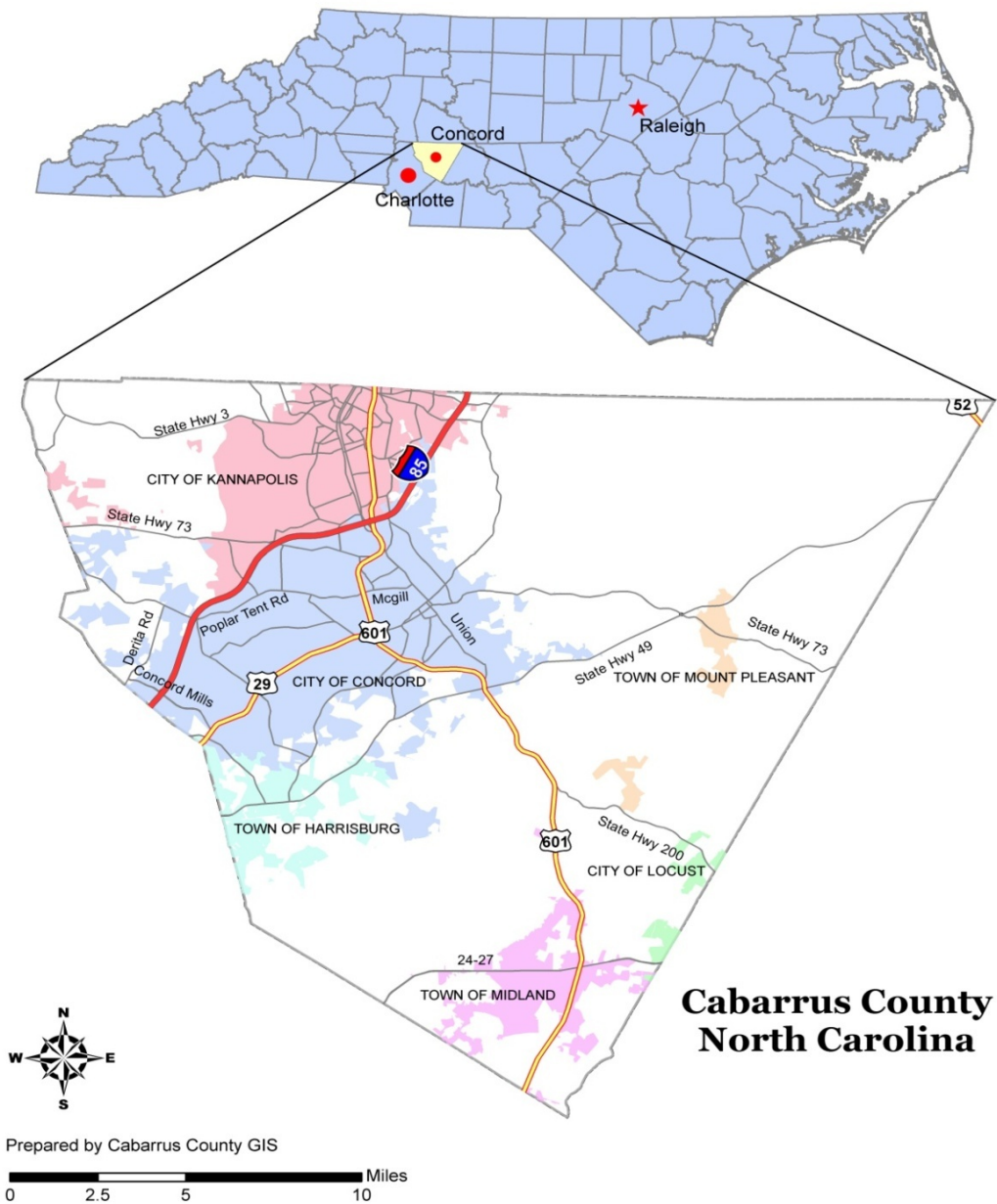
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Introduction

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, Locust and Midland are the remaining smaller municipalities located in the County.



Introduction

FY 2014 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 Description of services and activities provided
- Highlights and changes that are a part of the budget presented
- Major Accomplishments for the current fiscal year
- Performance goals, strategies and related measures for a three year period
- Expenditures for Personnel Services, Operations, and Capital Outlay (prior fiscal year’s “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “ADOPTED BUDGET” for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year’s “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “ADOPTED 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 “AMENDED”, department “REQUEST” and “ADOPTED BUDGET” for the upcoming fiscal year.

“AMENDED” reflects FY 2013 Budget as of April 2013.

The Adopted Annual Budget Document for FY 2014 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 2014 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.

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.

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 adopted budget for the upcoming fiscal year.

Five Year Plan

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

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.

Position Summary

This section presents comparative summary level information for full-time equivalents (FTE) data by service area and department for Fiscal Years 2012 through 2014. New positions and personnel changes are also illustrated in this section.

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.

Supplemental Information

Information found in this section includes the Budget Ordinance, statistical/demographic information, 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 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 a population of 183,868. 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 six 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 23rd 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 Board of Commissioners established the Cabarrus County Council for a Sustainable Local Economy (CSLE) and Food Policy Council (FPC). The purpose of these efforts was to take an active role in promoting small businesses, entrepreneurship, and local foods as part of the larger economy. The CSLE has promoted "buy local" campaigns and the promotion of small businesses, in addition to reviewing local ordinances to determine their effect on small businesses. The FPC, along with the NC Cooperative Extension, have promoted local foods by conducting an assessment of the local food economy, operating an incubator farm to train new farmers and expanding a private abattoir to support the locally grown meat products.

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 is expected to resume, albeit at a slower pace, as the global economy recovers. The County believes that its short-range and long-range planning has provided

Introduction

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”), which operates with a full-time staff, 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 and expansion, entrepreneurship 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 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 Pillwotex 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”) for biotechnology and nutrition research, which includes facilities for eight major North Carolina universities. 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 will open later in 2013 and DataChamber announced in June that it will build a 50,000 sq ft research facility on the campus in 2013.

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.

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.

Introduction

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, 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.

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. It is unknown at present what will be done with the facility and the property. Currently, Philip Morris is seeking investors to purchase the campus, and continues to pay ad valorem taxes on 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.

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 currently employ 82 persons.

Introduction

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 175 people.

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 recently opened an \$11.4 million expansion to the facility.

CBLPath opened a new commercial office at the International Business Park in September 2009. They are a leading provider of anatomic pathology and molecular diagnostic laboratory services that delivers advanced diagnostic, prognostic, and therapeutic testing to over 4,500 physician-clients across the nation.

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 addition is an 87,000 sq ft speculative building. It has been constructed in the Park and will open later this year. The facility is expandable up to 144,000 sq ft.

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

Introduction

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 University Research Park lies within five miles of the County limits. The County's close proximity to Charlotte and the University of North Carolina at Charlotte with its University Research Park, home to IBM and Verbatim, has fueled strong residential and commercial growth.

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 are working to develop the 70-acre business park to permit the relocation of an intermodal facility, as well as, additional distribution facilities.

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 in 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 sq ft 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.

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 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.

Introduction

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 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. Wood Brothers relocated its operations to a 123,000 square-foot building in Harrisburg. 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, and Merlin Entertainment have announced a new \$10 million aquarium to be built at Concord Mills, opening in early 2014. 350,000 new guests are expected to visit 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 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.

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.

Introduction

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 and 24/7/265 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. 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, Earnhart 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.

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.

Introduction

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 2012 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”. 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.

Introduction

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 20, 2013



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

I am excited to submit to you the recommended Cabarrus County Operating Budget for fiscal year 2014. This budget was prepared in accordance with the General Statutes of North Carolina and the Local Budget Fiscal Control Act. The Board's established mission, vision and strategic goals provided valuable structure and guidance in the preparation of this balanced budget. Included in this comprehensive document are the expected revenue projections and proposed operational expenses for the 2014 fiscal year.

Beginning in November 2012, all levels of staff worked together to implement a 360 degree review of the relevancy, effectiveness and efficiency of Cabarrus County programs and services. This included research, evaluation and consideration of changes in staffing levels, consolidation of departments' programs and/or services, and privatization of services—some of which are included in the proposed budget. At the core of this budget is a balance of needs with modest adjustments to operations that will move Cabarrus forward in the best interest of our residents.

I recommend a General Fund Budget of \$212,940,116. This is a proposed 2.55 percent increase in spending over the FY2013 amended budget. **To fund this budget as proposed will require the Board of Commissioners to adopt an ad valorem tax rate of 70 cents.** The proposed budget maintains existing levels of spending in most departments and allows for some growth in areas with increased service demands, especially law enforcement and human services, in order to meet the current and future needs of Cabarrus County residents.

The proposed FY2014 budget revenue projections are based on the current economic reality and economic forecasts, which indicate positive signs of growth in coming years.

Short Term Economic and Operational Impacts on County Budget

1. Due to positive economic growth, we expect a 2.55 percent increase in revenues for FY 2014.
2. During the Board of Commissioners' retreat in February, Professor John Chesser shared current trends and projections of expected growth in our County and throughout the region. He magnified the importance of preparing for the impact of growth—an increased need for public services.
3. Cabarrus County has experienced an increase in both commercial and residential growth over the last year. Increased activity in our Register of Deeds and Construction Standards departments supports theories of continued growth in building and, potentially, population during the next year.
4. Cabarrus County's unemployment rate is currently decreasing and on May 1, was at 8.3 percent. The decrease is encouraging; however, we need to continue to research and create economic opportunities that will further lower unemployment in the coming year.
5. Fuel and energy costs have increased, which will continue to affect the County's operating budget.

Budget Message

6. The Federal Sequestration can potentially affect federal funding levels for mandated services within the Human Services department. We predict the reduction in federal funds will require an increase in County funding to maintain current service levels.
7. The financial impact of federal health care and state Medicaid reform is unknown at this point. However, increased eligibility in both programs has the potential to strain already maximized workloads and service levels within our Human Services department.
8. Enrollment in Cabarrus County and Kannapolis City school systems continues to grow and more students are considering post-secondary education opportunities through Rowan-Cabarrus Community College. To meet the increased demand on resources, both public school systems and the community college prioritize capital projects as an imminent need.
9. Surrounding counties are adding staff in order to meet the demands of an improving economy. This puts Cabarrus in competition to recruit and retain employees with the specialized experience necessary to provide high-quality services.

We have carefully weighed the aforementioned factors and considered their impact on programs, services, staff and productivity. The proposed budget ensures staffing levels and expenditures will address increased workloads, offer market-competitive salaries to our employees, and meet the needs and expectations of our residents.

To create balance, the proposed budget includes some revisions to County operations.

FY2014 Budget Highlights, Priorities, Issues

1. As Cabarrus grows, our staff continuously and diligently implements new and innovative strategies to maximize outcomes. Sometimes, this means the realignment and restructure of positions to meet the County's operational needs. Just as we did in FY2013, the County has combined assignments to create full-time positions that more-appropriately meet future demands of particular programs and services.
2. Cognizant of future County senior-level management needs, I propose creating assistant director positions within the General Services and Human Services departments; areas accountable for critical incident response. Adding personnel will increase oversight and reduce the disproportionate responsibilities that currently fall to the department directors. The assistant director will take responsibility for a large portion of daily operation management within each department, allowing the director to concentrate on overarching policy and customer service strategies. These positions will also assist the County in meeting the Board's succession planning goals.
3. The consolidation of our human service-related departments (DSS, Transportation and Aging Services) will become effective July 1. The proposed budget includes the addition of several new positions to address current and future challenges with oversight and workload within the department.
4. Additional staff for the Sheriff's department is also included in the budget proposal. The additions will address public safety concerns identified by the Sheriff and the recent staffing study. These new positions will allow the Sheriff to move toward a civilian 911 emergency communications division and reassign more sworn officers to the department's patrol division. It adds a clerical position to process increased demands in gun/concealed weapon permits and works in partnership with the Town of Midland to add four patrol officers to that area of the County.
5. The budget recommendation includes a 1.5 percent Cost-of-Living Adjustment (COLA) and reinstatement of performance-based merit increases, per the Board of Commissioners' policies. The proposal also includes funds to perform a market/position

Budget Message

study that will compare County salaries against competitive salaries for organizations in our region and state. This is a necessity as we strive to keep our valued employees and recruit quality future employees.

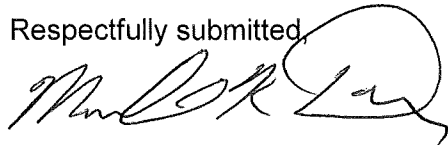
6. Additional school funding for capital- and energy-related needs are included in the FY2014 budget proposal.
7. An increased number of claims have again put a strain on the County's Employee Health Plan is this year. The result was a potential cost increase for FY2014 that experts projected would exceed 18 percent. Based on plan design changes approved by the Board of Commissioners in March for implementation in FY2014, we now project the County will experience only a 7.5 percent increase in health plan costs.

Cabarrus County's economy is trending in a positive direction, bringing with it an increased number of residents to whom the County provides services. To address this steady climb, we must identify and prepare for school capital and maintenance needs, and increased demands on our public safety and human service providers. The proposed FY2014 budget meets these top priorities with balance. It streamlines operations and works within a financially responsible business model to sustain and build upon the high-level of service residents of Cabarrus County have grown to expect from their local government.

In closing, I would like to recognize staff at all levels of our County government for their commitment to maintain and improve on the programs and services we provide. They have risen to the challenge of doing more with less during multiple years of economic uncertainty. I encourage the residents of Cabarrus to join me and show their appreciation for each one of them. It is through their hard work and dedication that we are able to make the vision of the Board a reality.

I especially want to publically thank Ann Wilson, finance director; Paarth Mehta, budget analyst; Becky Crabtree, accountant; Lundee Covington, human resource director; and our deputy county managers, Pam Dubois and Jonathan Marshall, for their long hours and hard work in preparation of this budget. I also want to express my appreciation to the Board of Commissioners for their support and leadership during the budget process and throughout the year.

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 \$226,043,795 with the General Fund at \$213,461,012.

Budget Message

EXECUTIVE SUMMARY

The FY 2014 budget is proposed at \$226,043,795, a 3.23% increase over the FY 2013 amended budget. The proposed budget appropriates expenditures for each of the county's five annual funds:

Revenues by Source and Expenditures by Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Ad Valorem Taxes	131,847,712	127,412,626	133,692,292	6,279,666	4.93%
Other Taxes	34,360,229	31,515,652	36,859,331	5,343,679	16.96%
Intergovernmental Revenues	21,168,480	21,083,444	20,318,465	(764,979)	-3.63%
Permits & Fees	3,556,244	2,940,296	4,075,800	1,135,504	38.62%
Sales & Services	19,792,073	19,184,003	21,994,835	2,810,832	14.65%
Investment Earnings	4,434,762	151,000	151,000	-	0.00%
Miscellaneous	709,447	260,003	252,954	(7,049)	-2.71%
Other Financing Sources	48,206,422	16,416,834	8,699,118	(7,691,716)	-46.85%
Total	\$264,075,368	\$218,963,858	\$226,043,795	\$7,105,937	3.25%
Expenditures					
Personnel Services	57,047,954	56,928,976	61,107,596	4,178,620	7.34%
Operations	203,251,959	159,163,096	161,619,619	2,482,523	1.56%
Capital Outlay	2,517,466	2,871,786	3,316,580	444,794	15.49%
Total	\$262,817,380	\$218,963,858	\$226,043,795	\$7,105,937	3.25%

The boxed figures include \$37,431,142 for refunding of debt.

Property tax revenues are projected based on a proposed rate of \$0.70 per \$100 valuation, the same as in FY 2013. The county assesses properties every four years. Properties were last assessed in calendar year 2011 and made effective January 1, 2012. They will be reassessed in calendar year 2015 and made effective January 1, 2016.

Strategic Planning

The proposed budget supports the county's long term strategic plan. The strategic plan has five broad goals for the community, with 11 indicators of performance achievement. Thus far the county has met or is progressing toward meeting 9 or 82% of those performance indicators. Efforts are still underway to develop strategies and initiatives to meet the remaining 2 goals.

Budget Message

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.

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
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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

Budget Summary

Overall, county revenues are projected to increase 3.23% for FY 2014. The total taxable property value is estimated at \$18,928,458,292, a 2.87% increase from the prior year. At the proposed rate, FY 2014 property tax revenues, excluding motor vehicles, are estimated at \$118,205,648 1.9% above the FY 2013 amended budget. Valuations for motor vehicles have increased 6.3%; therefore, motor vehicle taxes have been budgeted at an increase from FY 2013 amended budget at \$9,436,791 for FY 2014. Overall property tax revenues to include delinquent collections are projected at \$133,692,292, which represents a 4.93% increase over the FY 2013 budget.

FY 2014 contains \$ 2,436,791 of one-time revenues that will be generated from the conversion of the DMV system from delayed billings to tax and tag billing together. This provides an additional four months of motor vehicle taxes in FY 2014. These one-time revenues have been used in the budget for one-time expenses which are included in the Capital Improvement Plan.

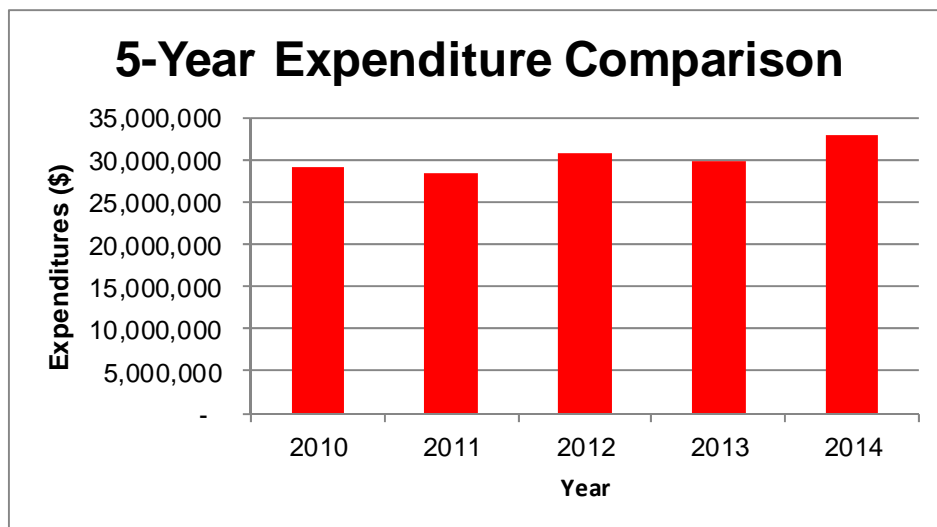
Sales tax revenues have continued to increase for the County, and state projections support a continued increase into the FY 2014 fiscal year. In addition, the volume of service and corresponding fees are significantly increasing in the Register of Deeds and Construction Standards Departments. Ambulance fee revenues are also increasing. Sources of declining revenues in FY 2014 relate to the one-time appropriations of fund balance during FY 2013 for various one-time projects, reduced state revenues and small reductions due to sequestration from the federal government.

The FY 2014 Budget includes a cost of living adjustment of 1.5%, health insurance increases of \$1,666,127 (21.58%) and unemployment increases which will be noted in all departments. The Local Government Retirement System also increased the local government contribution rate from 6.74% to 7.07% for general employees and from 7.22% to 7.28% for law enforcement officers. The FY 2014 budget returns to our policies regarding salary surveys and merits for employees.

Budget Message

Overall, the FY 2014 recommended budget revenue and expenditures total \$226,043,795, a 3.23% increase from FY 2013.

General Government



Spending in this service area is expected to increase 10.74% to \$32,953,767. This is due to increases in several areas including health insurance, contingency, legal fees, and DMV collection cost. General Government spending comprises 14.58% of the total budget.

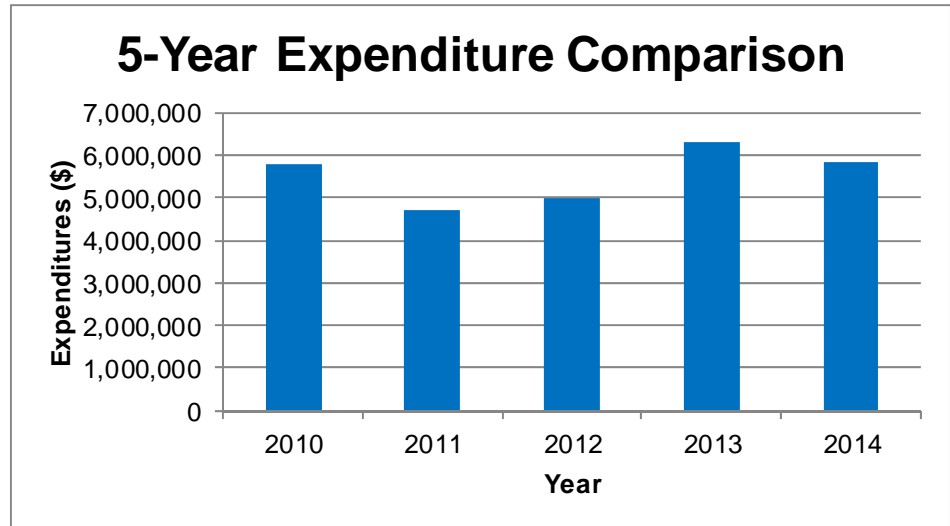
FY 2013 accomplishments in this area include maintaining Bond ratings of AA+, Aa1 and AA+ and earning the GFOA award of excellence for both the budget and CAFR documents. Tony Harris, our Risk Manager received the National Risk Manager of the Year Award as well. Our Communications and Outreach team continues to receive awards at both national and state levels. In 2013 they took first place in two areas of the NC City and County Communicators awards. Our employees are our most important asset. In FY 2013 we were fortunate to be able to recognize 118 employees representing 3,450 years of service to Cabarrus County. Our employees continue to give back to the community, not just by public service, but personally as well. The Helping Hearts & Hands (Ch3) program is a clear representation of that. In FY 2013 employees contributed approximately \$45,000 to this annual fund drive to be donated to local nonprofit organizations in the county.

The FY 2014 budget includes a request for 5.38 new FTE's in the general government area.

There are three positions proposed in the ITS department, one in the Register of Deeds department, an Assistant Director of General Services, and a fleet mechanic. Other changes in facility services reduced their FTE's by .63.

Budget Message

Culture & Recreation

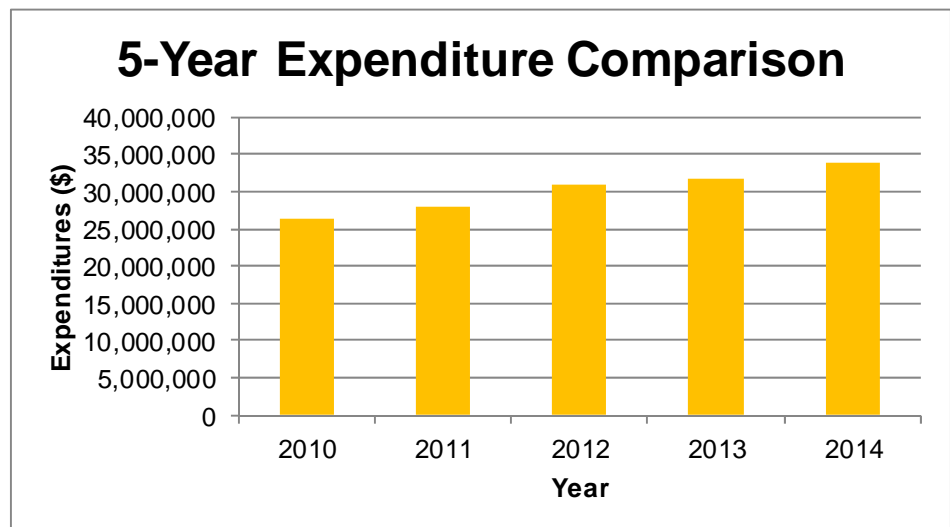


Participation continues to increase at the park and library facilities. Residents are choosing to recreate locally and stay closer to home for vacations. The FY 2014 proposed budget of \$5,835,770 represents a 7.32% decrease from the amended FY 2013 budget which can be attributed to one-time capital projects and non-recurring matching grants.

As a result of restructuring in the human services area, the county will be expanding services to seniors in park facilities and encouraging inter-generational activities as an expansion of Aging Programs.

FY 2013 was a year of awards for Cabarrus County programs. Cabarrus County Library Director, Dana Eure was awarded the Library Director of the Year award given by the North Carolina Public Library Director's Association. The Cabarrus County Fair received twenty-one state, national and international awards breaking its previous record of awards.

Public Safety

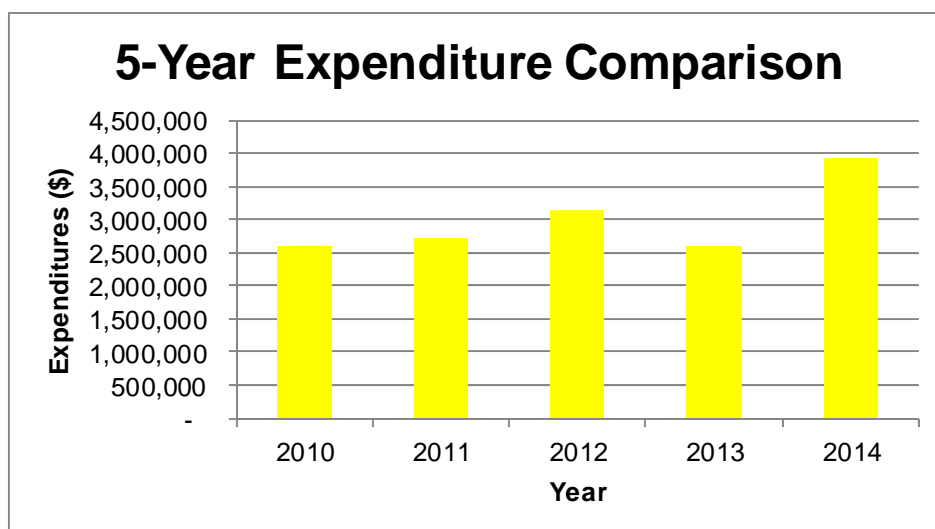


Budget Message

Proposed expenditures for this service area are \$33,760,552 for FY 2014, a 6.23% increase from the FY 2013 amended budget. This equates to approximately 14.94% of the total proposed budget for the upcoming fiscal year. This increase is the result of increased demand for services from the Sheriff's Office, Jail, and Construction Standards. The population is growing and more public safety services are required in parts of the County where traditionally demand has been lower. As the economy improves, the demand for construction permits has increased as well. Neither trend looks like it will change over the next fiscal year.

Increases are associated with eleven new positions in the Sheriff's Department. This includes additional deputies to service the Town of Midland (the Town is covering half of these expenses), a new records clerk, and six civilian telecommunicators. The six telecommunicators will replace six sworn deputies who currently work in the Telecommunications Division. The sworn deputies will be spread out and moved to four different patrol squads. The Public Safety function also includes new positions for an assistant fire marshal and three more building inspectors as well as the vehicles and equipment for these positions.

Economic & Physical Development



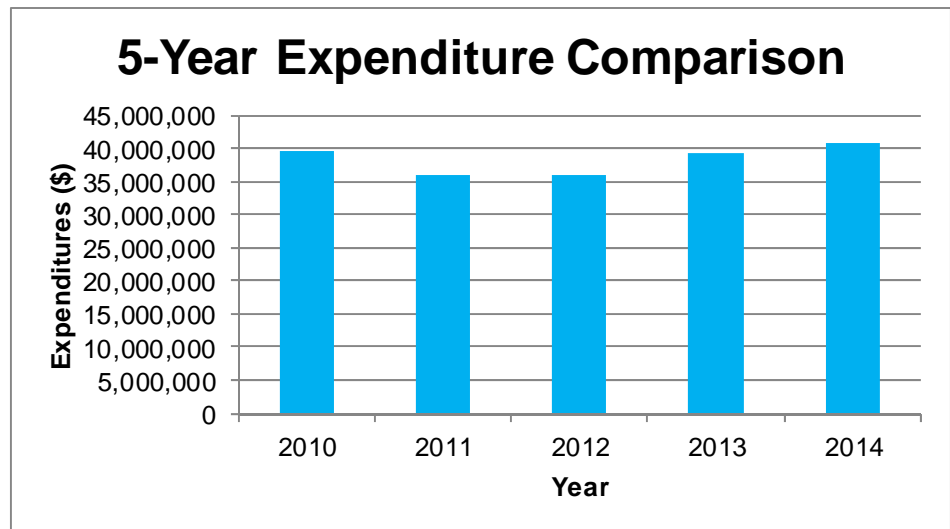
Spending within this service area is projected to increase approximately 50.74% to \$3,919,961. This increase is driven by the \$1,151,217 increase in the cost of economic development incentive grants previously awarded. The Elma C. Lomax Incubator Farm been added to this grouping of departments and represents an increase of \$114,089. These services account for approximately 1.73% of total expenses for FY 2014.

Cabarrus County received statewide recognition in two programs in FY 2013. The Council for a Sustainable Local Economy organized the first NC Statewide Local Economy Summit that drew 40 participants to discuss local economy issues and ways to grow the local economy in NC. In addition, the Soil and Water Conservation staff helped students place 1st and 2nd in the North Carolina Envirothon annual competition.

FY 2014 plans for this area include continuing to reassess and build upon our current local economy and economic development strategies, and develop consistent, coordinated strategies with our community partners.

Budget Message

Human Services

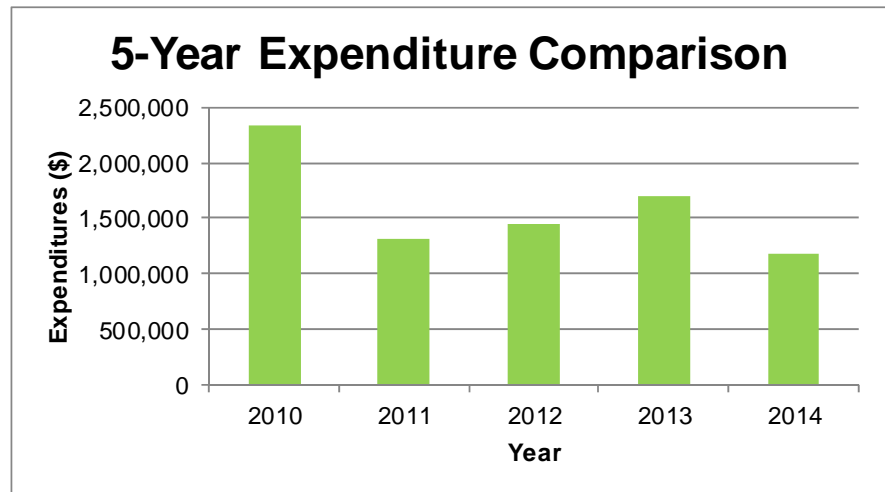


Budgeted at \$40,861,954, Human Services accounts for 18.08% of the proposed total spending for FY 2014. This spending level represents an increase of 3.83% above the FY 2013 amended budget. Human services continue to experience an increase in the demand for services at all levels, with shrinking revenues, specifically from the state. The federal sequestration reductions were also considered in estimating revenues for FY 2014. In FY 2013, some of the departments within this function were consolidated into one space. This space consolidation included Social Services, Transportation, Aging Services and DSS-Legal. In addition to physical consolidation, many of the services provided by this agency will be structurally consolidated in FY 2014. This re-organization has already reduced some operational costs, while also increasing the level of services. These efficiencies in service delivery have made accessing services more convenient to the public. Efficiencies are further defined in the FY 2014 proposed budget.

The FY 2014 budget includes eight additional personnel in economic services and two in child welfare. An Assistant Director of Human Services position is also included. Fortunately the state will reimburse the County approximately \$ 260,000 of these costs. Additional costs to add nine additional days for school health nurses while increasing their day from 6.5 to 7.5 hours and provide health insurance assuming ten nurses require it is also included in the budget allocation to the Cabarrus Health Alliance (CHA). In addition funding for an environmental health inspector is also included in the CHA recurring funding. The Board also approved a \$300,000 one-time allocation to the CHA in order to give them time to adjust to State budget cuts just announced.

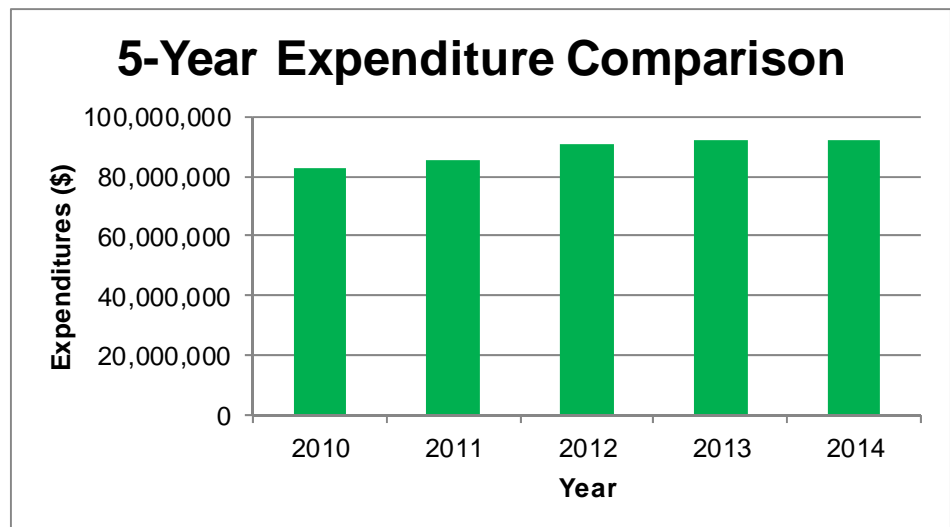
Budget Message

Environmental Protection



This service area accounts for less than 1% of the total budget at \$ 1,177,735. There is a proposed 30.56% decrease in its expenditures from FY 2013 which can be primarily attributed to reductions in operational and engineering costs at the landfill and one-time capital purchases in FY2013 in both the landfill and waste reduction departments.

Education Services

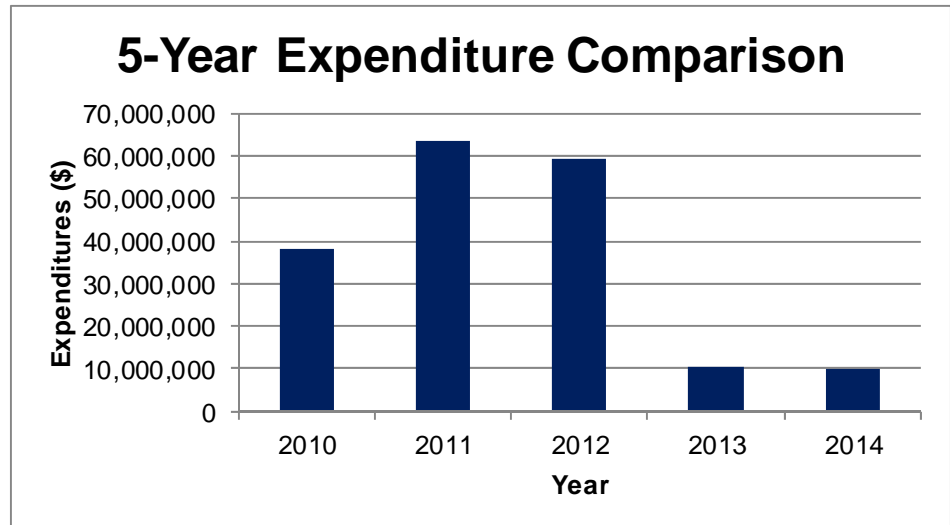


Public education is the largest service area within the county's budget. Funding supports two public school systems and one community college. Operations, capital outlay and school debt make up 40.72% of the county's total budget. The proposed budget within this function is proposed at \$92,041,642, a decrease of .45% from the FY 2013 amended budget. The County funded \$3,567,750 in one-time projects for education in FY 2013 through appropriations of fund balance. The FY 2014 budget includes an increase in current expense funding of \$1,433,094 in order to provide funding for their technology needs, \$679,330 in funding for new growth in ADM and \$ 138,891 for a 1.5% increase to locally funded staff supplements. The ADM funding calculation was changed to exclude funding for school nurses which is paid directly to the Cabarrus Health Alliance. This change required an additional allocation of \$25,450 to the Kannapolis City Schools to ensure each system's per pupil funding was equal. Capital outlay for the Cabarrus County schools was increased \$1,500,000 for the purchase of a new site for an elementary

Budget Message

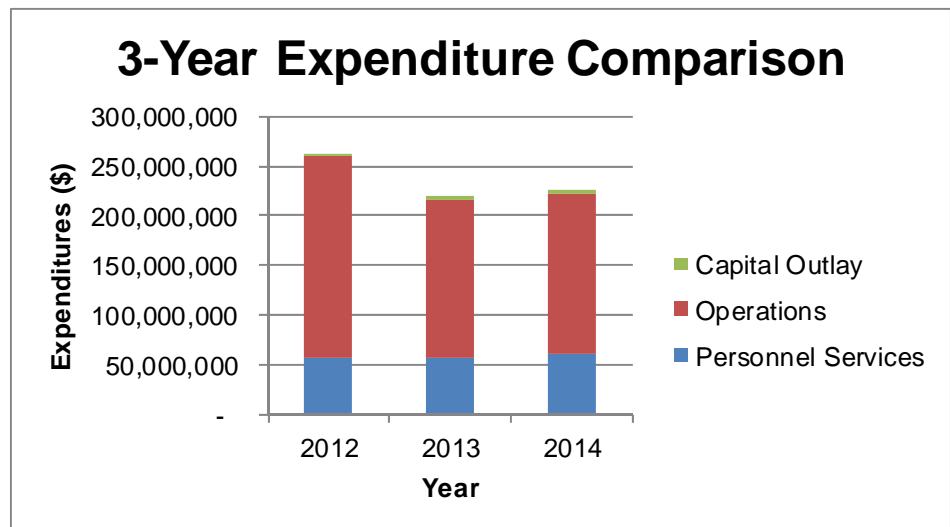
school. The Rowan Cabarrus Community College capital budget includes \$213,000 for various security enhancements and a new AC unit.

Other Debt Service



Other Debt service funding of \$10,070,555 represents 4.46% of the total budget, a 2.72% reduction from the FY 2013 amended budget. The Series 2005 and 2006 general obligation bonds were refunded on May 15, 2013 and this resulted in savings over the 13 years remaining on the bonds of \$6,205,125. The net present value of these savings after consideration of the costs of issuance of the bonds is \$5,522,531.

Expenditures by Category



The three-year expenditure comparison shows that the proposed FY14 budget rose slightly compared to FY13. These increases come primarily from increased personnel services and operational costs. Capital outlay is relatively stable.

Budget Message

EXPENDITURES BY CATEGORY

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
All Funds					
Personnel Services	57,047,954	56,928,976	61,107,596	4,178,620	7.34%
Operations	203,251,959	159,163,096	161,619,619	2,456,523	1.54%
Capital Outlay	2,517,466	2,871,786	3,316,580	444,794	15.49%
Total	\$ 262,817,380	\$ 218,963,858	\$ 226,043,795	\$ 7,079,937	3.23%

The expenditures by category table shows that the primary increase between FY14 and FY13 occurs in personnel services, followed by operations. These two categories account for \$6,661,143 (93.74%) of the increase from FY13.

Personnel Changes

Service Areas	Budget FY 2012		Amended FY 2013		Requested FY 2014		Adopted FY 2014		Change	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
Grand Total	1,042	952.09	1,043	952.65	1,100	1004.95	1,068	979.14	25.00	26.50

Personnel changes include an additional employee in the Register of Deeds department, three staff additions in the Information Technology department (ITS), an Assistant Director of General Services, a Fleet Mechanic, a Custodian (needed due to the cancellation of the maintenance contract for Sheriff department custodian services), three Codes Enforcement Officers, an Assistant Director of Human Services, eleven staff in Human Services, four Deputies to service the Town of Midland (the Town is paying for half of these expenses), six Telecommunicators (this will free up sworn deputies currently working as telecommunicators to work in patrol units), a new Records Clerk in the Sheriff's Office and an Assistant Fire Marshal. Seven part-time Custodian positions are proposed to be combined to form 3 full time positions to assist in scheduling of their work.

General Fund Expenditures by Funding Matrix Categories

The program funding matrix presents county programs in four categories based on legal mandates and contractual obligations. The following is a snapshot of the FY 2014 proposed budget as illustrated by the program funding matrix: The funding matrix is designed to show net County cost for each service area and its effects on the tax rate. The Sales Tax is especially difficult to allocate to each department; therefore, we include it as its own service area. For a more detailed view of the Funding Matrix by Category or Service Area, reference the Supplemental section of the budget book.

Budget Message

	FY14 Adopted Total Cost	FY14 Adopted Total Non-Property Tax Revenue	Property Taxes	FY13 Amended Tax Rate	FY14 Adopted Tax Rate
Funding Matrix Categories					
Mandated service & mandated dollars	51,833,205	9,560,156	42,273,049	0.25	0.23
Mandated service & discretionary dollars	127,575,490	68,144,673	59,430,817	0.34	0.32
Discretionary service & mandated dollars	4,931,096	897,396	4,033,700	0.02	0.02
Basic administrative services	13,468,795	311,450	13,157,345	0.07	0.07
Discretionary service & discretionary dollars	15,652,426	4,297,121	11,355,305	0.02	0.06
Total	\$213,461,012	\$ 83,210,796	\$130,250,216	0.70	0.70

Mandated programs by the state or an agreement, with required funding levels, are shown in green. This category makes up 0.23 cents of the tax rate. This is a decrease of 0.02 cents from FY13. This is largely due to the decrease of 0.01 cents in Education Debt Service. Education Debt Service makes up 0.16 cents of the tax rate.

Mandated programs with discretionary funding levels are shown in blue. This category makes up 0.32 cents of the tax rate. This is a decrease of 0.02 cents from FY13. This is mainly due to the increased impact of expected sales tax in FY14 on the County tax rate. Sales tax is expected to help defray the tax rate by 0.1217 cents in FY14 versus 0.0965 cents in FY13. This offsets the tax rate by an additional .0252 cents. Also, Education Capital Outlay decreased the tax rate by 0.01 cents due to less one-time funding budgeted for FY14. Its portion of the tax rate is 0.02 cents. However, Sales Tax and Lottery revenues are expected to decrease from 0.11 cents to 0.10 cents. Other large services in this category are the Jail, Sheriff, Education Current Expense, and Cabarrus Health Alliance. All these services increased the tax rate in FY14.

Discretionary programs with mandated funding due to contractual reasons or otherwise, are shown in pink. This category makes up 0.02 cents of the tax rate. This largely stayed the same compared to FY13.

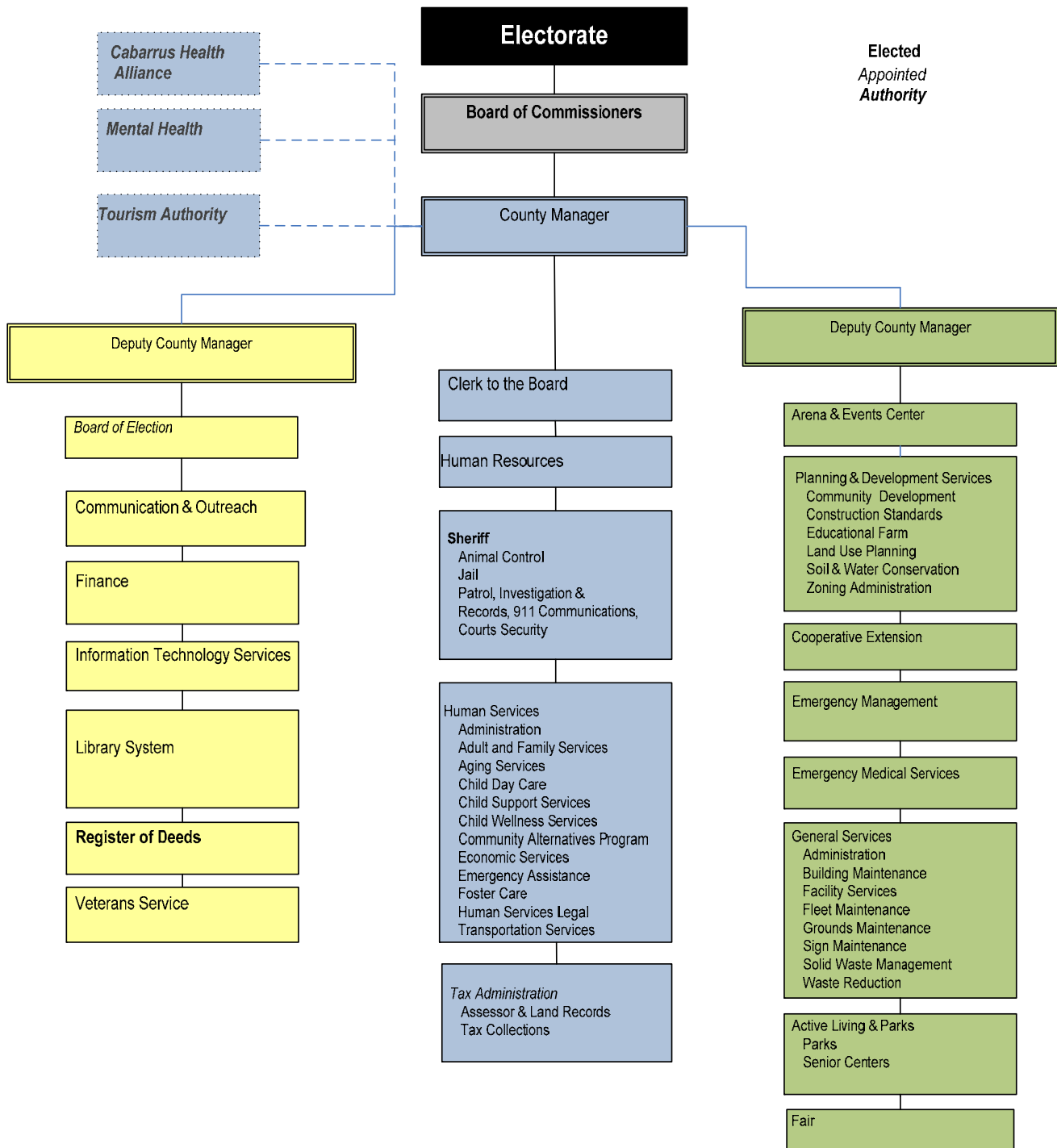
Discretionary programs that serve as essential business support functions are shown in brown. This category makes up 0.07 cents of the tax rate. This largely stayed the same compared to FY13.

Discretionary programs with discretionary funding are shown in yellow. This category had the most movement, increasing 0.04 cents from FY13. The Contingency and the Contribution to Capital Projects combined increased 0.01 cents. The other 0.03 cents of the change is due to fund balance not being budgeted for use in FY14.



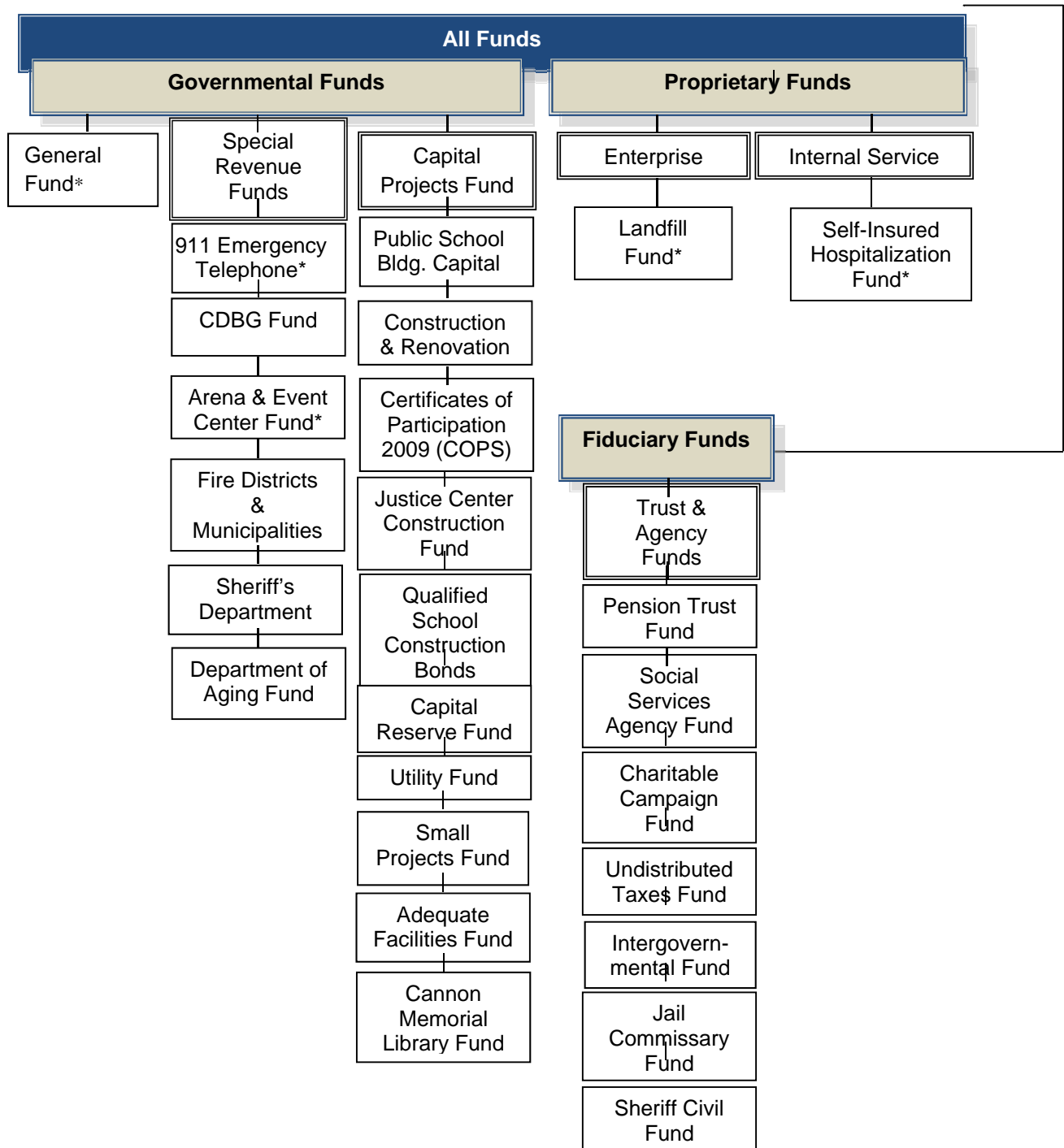
Financial Structure, Policy, and Process

ORGANIZATIONAL CHART



Financial Structure, Policy, and Process

FUND STRUCTURE



*Annual Appropriated Funds

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

462 Adequate Facilities 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 Expendable Fund

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

610 Self-Insured Hospitalization

TRUST AND AGENCY FUNDS

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund

342 Justice Center Construction Fund

343 Construction & Renovation Fund

365 Certificates of Participation 2009

367 Qualified School Construction Bonds (QSCB)

450 Capital Reserve Fund

451 Capital Reserve Fund - Utility

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

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.

Financial Structure, Policy, and Process

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.

Arena and Events Center – 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 Expendable 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.

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.

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

Qualified School Construction Fund- This fund accounts for planning, design, renovations, and repairs of schools with Certificates of Participation. An interest subsidy payment will be received from the federal government for a majority of the interest paid.

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

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

Financial Structure, Policy, and Process

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.

Adequate Facilities Fund – This fund accounts for the collection and appropriation of Adequate Facility Fees for school facilities, land, architect, improvements or furniture and fixtures at the discretion of the Cabarrus County Board of Commissioners.

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.

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.

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

Financial Structure, Policy, and Process

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.

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 FY 2014 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)).

Financial Structure, Policy, and Process

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.

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.

Financial Structure, Policy, and Process

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.

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.

Financial Structure, Policy, and Process

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 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.

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.

Financial Structure, Policy, and Process

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.

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.

Financial Structure, Policy, and Process

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.

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.

Financial Structure, Policy, and Process

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.

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.

Financial Structure, Policy, and Process

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.

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.

Financial Structure, Policy, and Process

FY 2014 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.

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.

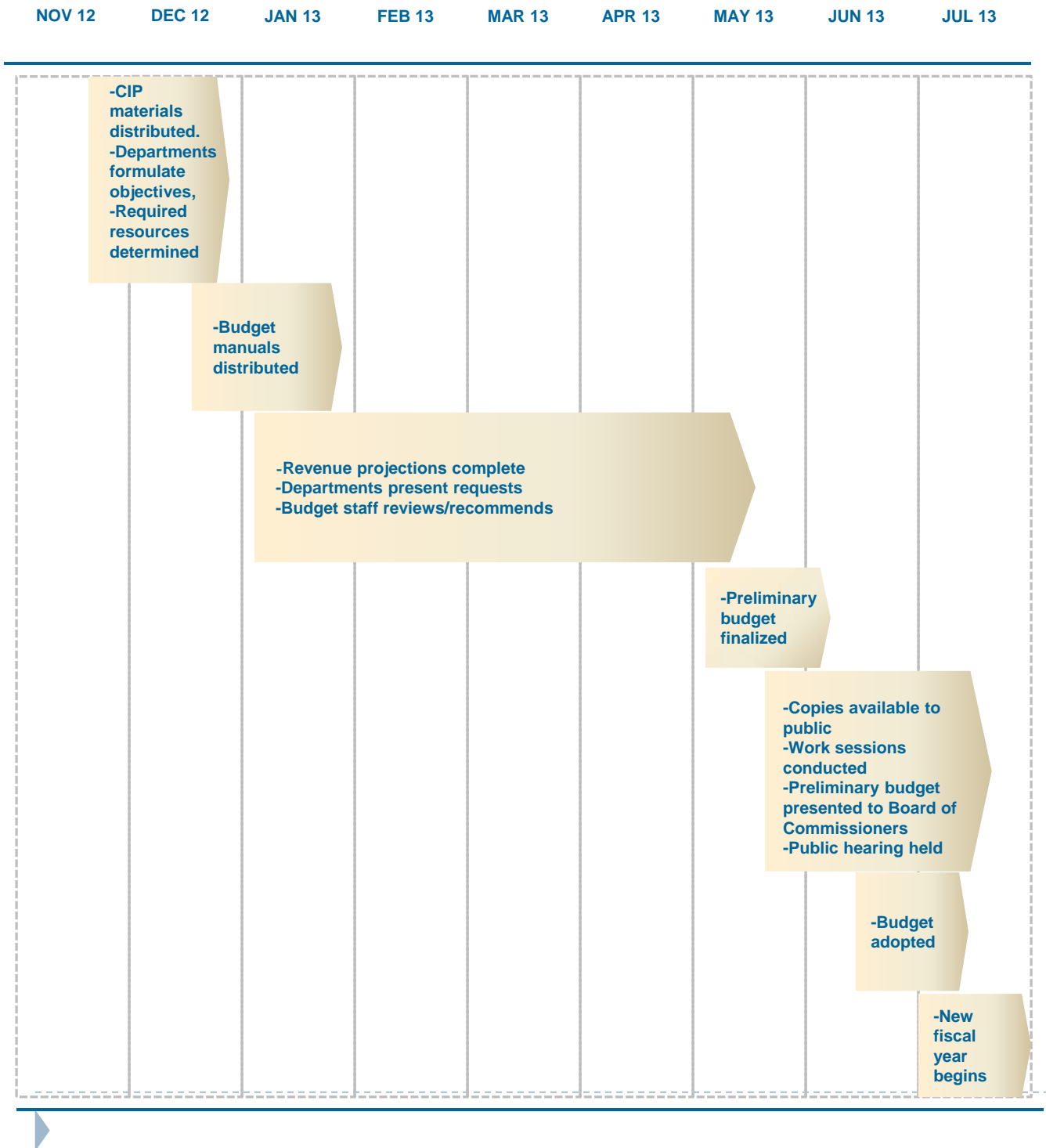
If after July 1, the County receives revenues that are substantially more or less than the amount anticipated, the Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction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

FY2014 BUDGET CALENDAR







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 FY 2014 proposed budget totals \$226,043,795. This total represents an increase of \$7,079,937, or 3.23% above the FY 2013 budget as amended.

General Fund expenditures and revenues are budgeted at \$213,461,012, a 2.81% increase above the FY 2013 amended budget.

The Landfill Fund budget totals \$926,000, a decrease of \$344,200 (27.10%) below the FY 2013 amended budget.

The 911 Emergency Telephone Fund expenditures and revenues are budgeted at \$755,724, which represents a 10.06% increase from the FY 2013 amended budget.

The Arena and Events Center Fund is budgeted at \$1,515,830, a decrease of 8.26% from the FY 2013 amended 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 \$9,385,229, a \$ 1,666,127 (21.58%) increase to the FY 2013 budget as amended. The chart below presents a side-by-side comparison of the revenues by source for the past two years.

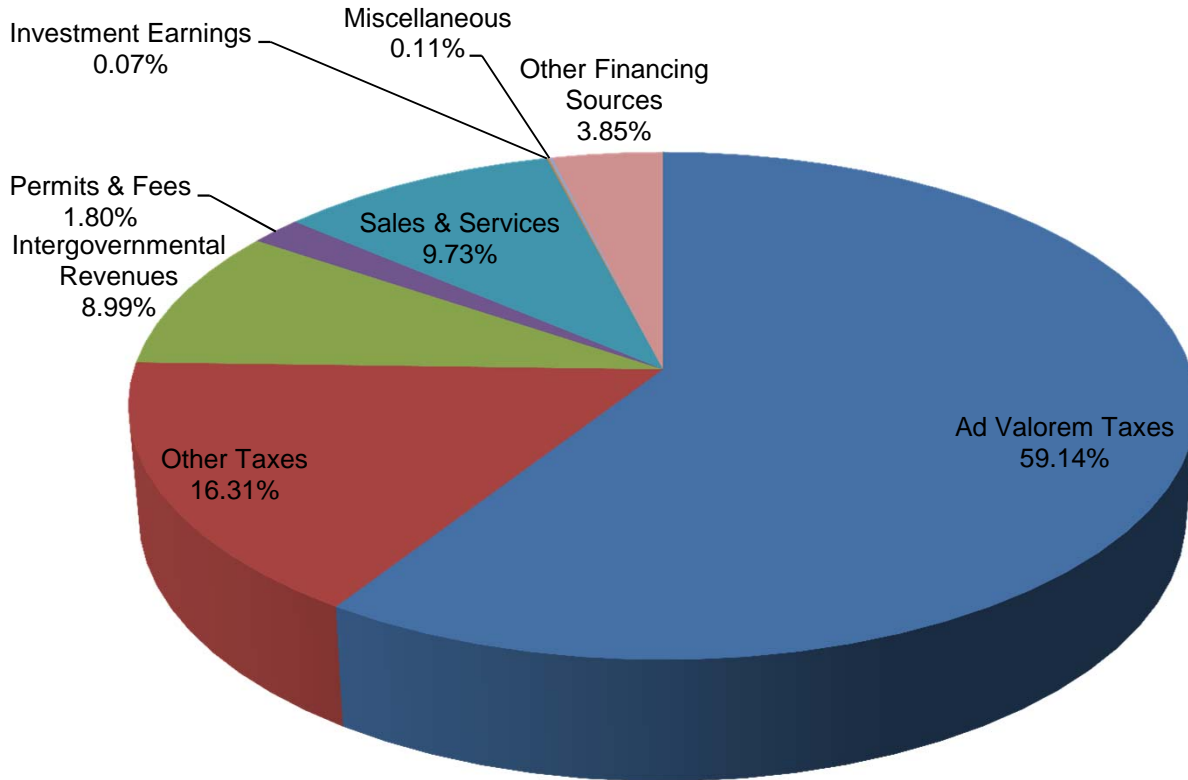
REVENUES BY SOURCE

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
All Funds					
Ad Valorem Taxes	131,847,712	127,412,626	133,692,292	6,279,666	4.93%
Other Taxes	34,360,229	31,515,652	36,859,331	5,343,679	16.96%
Intergovernmental Revenues	21,168,480	21,083,444	20,318,465	(764,979)	-3.63%
Permits & Fees	3,556,244	2,940,296	4,075,800	1,135,504	38.62%
Sales & Services	19,792,073	19,184,003	21,994,835	2,810,832	14.65%
Investment Earnings	4,434,762	151,000	151,000	-	0.00%
Miscellaneous	709,447	260,003	252,954	(7,049)	-2.71%
Other Financing Sources	<i>48,206,422</i>	16,416,834	8,699,118	(7,717,716)	-47.01%
Total	\$264,075,368	\$218,963,858	\$226,043,795	\$7,079,937	3.23%

The italicized boxed figure includes \$37,431,142 for refunding of debt.

Budget Summary

**FY14 REVENUES BY SOURCE
ALL FUNDS**



Ad Valorem Taxes	Revenue derived from property tax	\$ 133,692,292
Other Taxes	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	36,859,331
Intergovernmental Revenues	State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related	20,318,465
Permits & Fees	Fees collected for various services or privileges performed or approved by the governmental unit	4,075,800
Sales & Services	Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	21,994,835
Investment Earnings	Revenue earned on idel monies heald by the County for investment	151,000
Miscellaneous	Revenues collected for various activities of the county that are not specific in nature	252,954
Other Financing Sources	Includes interfund transfers and fund balance appropriations	8,699,118
All Sources	Total Revenue	\$ 226,043,795

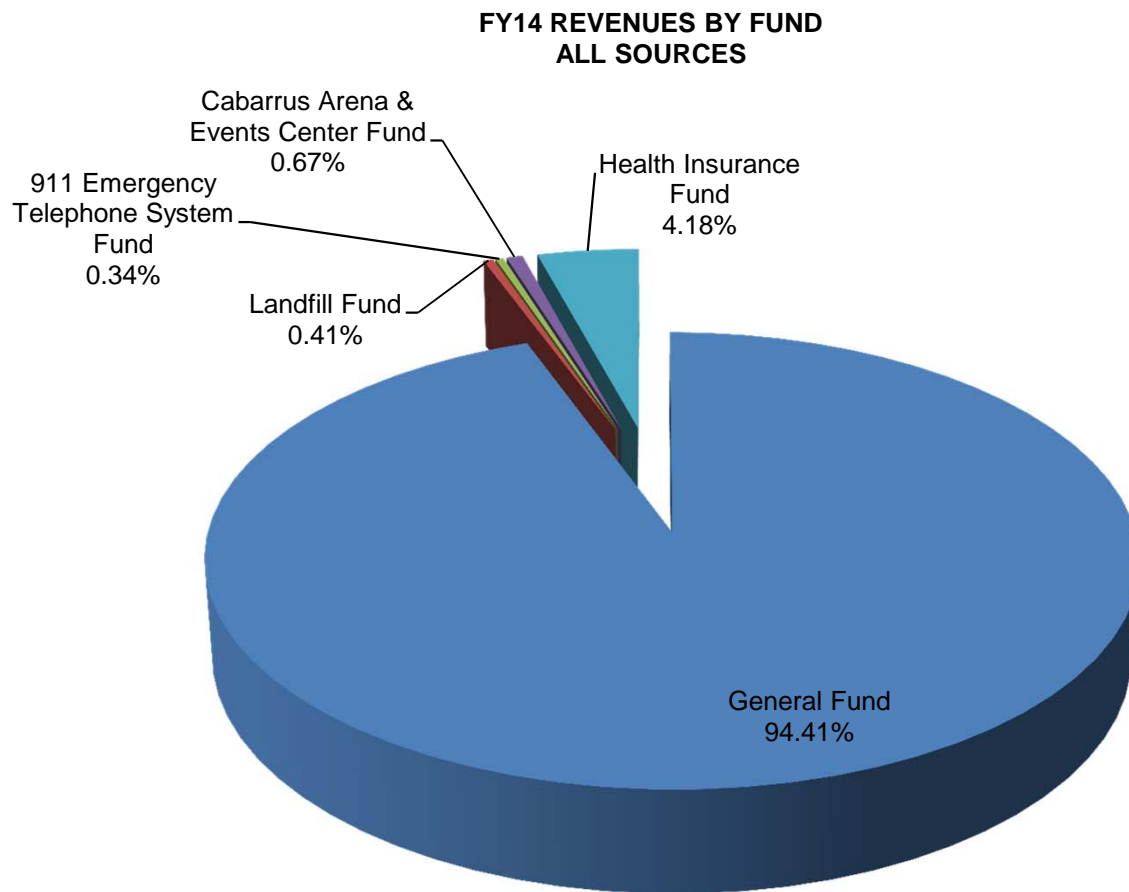
Budget Summary

REVENUES BY FUND ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Fund					
Ad Valorem Taxes	131,847,712	127,412,626	133,692,292	6,279,666	4.93%
Other Taxes	34,360,229	31,515,652	36,859,331	5,343,679	16.96%
Intergovernmental Revenues	20,400,742	20,363,770	19,529,241	(834,529)	-4.10%
Permits & Fees	3,506,244	2,915,296	4,050,800	1,135,504	38.95%
Sales & Services	10,073,950	9,767,901	11,243,606	1,475,705	15.11%
Investment Earnings	4,416,327	140,000	142,000	2,000	1.43%
Miscellaneous	578,124	249,503	132,454	(117,049)	-46.91%
Other Financing Sources	44,786,580	15,270,793	7,811,288	(7,459,505)	-48.85%
Total	\$ 249,969,909	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%
Landfill Fund					
Intergovernmental Revenues	39,585	35,000	35,000	-	0.00%
Permits & Fees	50,000	25,000	25,000	-	0.00%
Sales & Services	965,241	1,088,000	866,000	(222,000)	-20.40%
Investment Earnings	8,495	-	-	-	-
Miscellaneous	(38)	-	-	-	-
Other Financing Sources	-	122,200	-	(122,200)	-100.00%
Total	\$ 1,063,283	\$ 1,270,200	\$ 926,000	\$ (344,200)	-27.10%
911 Emergency Telephone System Fund					
Intergovernmental Revenues	632,086	684,674	754,224	69,550	10.16%
Investment Earnings	1,776	2,000	1,500	(500)	-25.00%
Other Financing Sources	603,312	-	-	-	-
Total	\$ 1,237,174	\$ 686,674	\$ 755,724	\$ 69,050	10.06%
Arena & Events Center Fund					
Sales & Services	615,593	616,500	616,500	-	0.00%
Investment Earnings	1,774	1,500	1,000	(500)	-33.33%
Miscellaneous	11,345	10,500	10,500	-	0.00%
Other Financing Sources	816,530	1,023,841	887,830	(136,011)	-13.28%
Total	\$ 1,445,241	\$ 1,652,341	\$ 1,515,830	\$ (136,511)	-8.26%
Health Insurance Fund					
Intergovernmental Revenues	96,067	-	-	-	-
Sales & Services	8,137,288	7,711,602	9,268,729	1,557,127	20.19%
Investment Earnings	6,391	7,500	6,500	(1,000)	-13.33%
Miscellaneous	120,016	-	110,000	110,000	-
Other Financing Sources	2,000,000	-	-	-	-
Total	\$ 10,359,762	\$ 7,719,102	\$ 9,385,229	\$ 1,666,127	21.58%
All Funds	\$ 264,075,368	\$ 218,963,858	\$ 226,043,795	\$ 7,079,937	3.23%

The boxed figure includes \$37,431,142 for refunding of debt.

Budget Summary



Revenue Source	General Fund	Landfill Fund	911 Emergency Telephone System Fund	Arena & Events Center Fund	Health Insurance Fund	ALL FUNDS TOTAL
Ad Valorem Taxes	133,692,292	-	-	-	-	\$ 133,692,292
Other Taxes	36,859,331	-	-	-	-	\$ 36,859,331
Intergovernmental Revenues	19,529,241	35,000	754,224	-	-	\$ 20,318,465
Permits & Fees	4,050,800	25,000	-	-	-	\$ 4,075,800
Sales & Services	11,243,606	866,000	-	616,500	9,268,729	\$ 21,994,835
Investment Earnings	142,000	-	1,500	1,000	6,500	\$ 151,000
Miscellaneous	132,454	-	-	10,500	110,000	\$ 252,954
Other Financing Sources	7,811,288	-	-	887,830	-	\$ 8,699,118
Total	\$ 213,461,012	\$ 926,000	\$ 755,724	\$ 1,515,830	\$ 9,385,229	\$ 226,043,795

Budget Summary

REVENUES BY SERVICE AREA ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Government					
Board of Commissioners	-	-	-	-	-
Legal	-	-	-	-	-
County Manager	-	-	-	-	-
Communications	557,870	550,000	541,750	(8,250)	-1.50%
Human Resources	-	-	-	-	-
Tax Administration					
Assessor & Land Records	479	1,400	-	(1,400)	-
Tax Collections	132,382,954	127,857,626	134,116,390	6,258,764	4.90%
Board of Elections	93,929	100	95,000	94,900	94900.00%
Register of Deeds	1,617,752	1,351,200	1,757,000	405,800	30.03%
Finance	23,177,732	23,926,285	23,353,463	(572,822)	-2.39%
Information Technology	227,167	144,842	167,850	23,008	15.88%
Non-Departmental	4,482	24,380	-	(24,380)	-
Capital Improvements	-	525,000	-	(525,000)	-
General Services					
Administration	34,967	34,340	33,000	(1,340)	-3.90%
Grounds Maintenance	-	-	-	-	-
Sign Maintenance	2,053	3,000	5,000	2,000	66.67%
Building Maintenance	45,854	49,000	42,000	(7,000)	-14.29%
Facility Services	650	-	600	600	0.00%
Fleet Maintenance	58,979	41,400	68,000	26,600	64.25%
Health Insurance	10,359,762	7,719,102	9,385,229	1,666,127	21.58%
Total	\$ 168,564,632	\$ 162,227,675	\$ 169,565,282	\$ 7,337,607	4.52%
Cultural & Recreational					
Active Living & Parks					
Parks	382,583	334,392	289,600	(44,792)	-13.40%
Senior Centers	-	269,720	251,303	(18,417)	-6.83%
Library System	595,468	312,227	316,527	4,300	1.38%
Arena & Events Center	725,346	948,841	792,830	(156,011)	-16.44%
Fair	628,711	628,500	628,000	(500)	-0.08%
Convention & Visitors Bureau	91,184	75,000	95,000	20,000	26.67%
Total	\$ 2,423,292	\$ 2,568,680	\$ 2,373,260	\$ (195,420)	-7.61%

Budget Summary

REVENUES BY SERVICE AREA ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Safety					
Sheriff					
Sheriff's Office	1,817,107	1,499,253	1,914,925	415,672	27.73%
Jail	483,971	321,602	1,074,865	753,263	234.22%
Animal Control	4,015	8,121	7,100	(1,021)	-12.57%
Courts	384,083	372,000	316,000	(56,000)	-15.05%
Construction Standards	1,771,203	1,471,196	2,173,000	701,804	47.70%
Emergency Management	262,040	227,623	100,000	(127,623)	-56.07%
Emergency Medical Services	4,581,566	4,469,500	4,610,305	140,805	3.15%
911 Emergency Telephone System	1,237,174	686,674	755,724	69,050	10.06%
Total	\$ 10,541,159	\$ 9,055,969	\$ 10,951,919	\$ 1,895,950	20.94%
Economic & Physical Development					
Planning & Development					
Planning	5,273	35,692	85,771	50,079	140.31%
Community Development	517,098	168,339	168,790	451	0.27%
Soil & Water Conservation	30,090	30,450	30,450	-	0.00%
Zoning Administration	25,450	21,100	24,100	3,000	14.22%
Educational Farm	-	-	5,000	5,000	0%
Economic Incentives	-	-	-	-	-
Total	\$ 577,911	\$ 255,581	\$ 314,111	\$ 58,530	22.90%
Human Services					
Veterans Services	1,452	250	1,000	750	300.00%
Other Human Services	-	-	-	-	-
Cooperative Extension	37,624	34,693	56,030	21,337	61.50%
4H Summer Fling	494	1,000	-	(1,000)	-100.00%
Human Services					
Administration	-	-	-	-	-
Transportation	1,248,865	2,088,827	2,035,960	(52,867)	-2.53%
Public Assistance	352	100	-	(100)	-100.00%
Child Welfare	3,450,378	2,466,746	2,575,717	108,971	4.42%
Child Support Services	1,220,347	938,313	1,251,000	312,687	33.32%
Economic Services	3,587,995	3,063,805	5,265,396	2,201,591	71.86%
Community Alternatives Program	1,319,223	1,466,782	1,384,748	(82,034)	-5.59%
Adult & Family Services	1,002,537	971,459	625,166	(346,293)	-35.65%
Emergency Assistance	778,912	1,418,822	-	(1,418,822)	-100.00%
Foster Care	437,962	707,637	651,000	(56,637)	-8.00%
Child Day Care	5,357,191	6,231,369	5,523,472	(707,897)	-11.36%
Adult Day Care	63,728	64,500	62,600	(1,900)	-2.95%
Nutrition	255,439	202,458	190,815	(11,643)	-5.75%
Senior Services	623,969	452,705	414,144	(38,561)	-8.52%
In-Home Aide	152,530	200	-	(200)	-100.00%
Total	\$ 19,539,000	\$ 20,109,666	\$ 20,037,048	\$ (72,618)	-0.36%

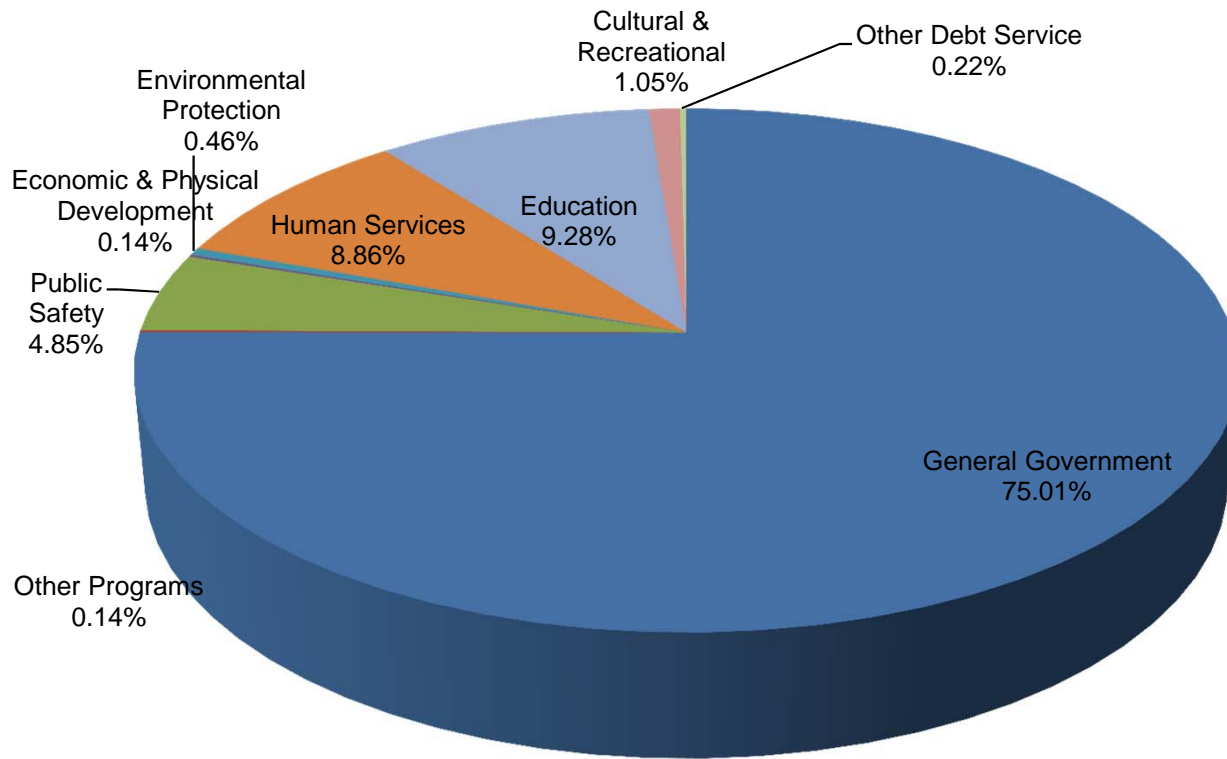
Budget Summary

REVENUES BY SERVICE AREA ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Environmental Protection					
Landfill	1,063,283	1,270,200	926,000	(344,200)	-27.10%
Waste Reduction	118,136	214,943	107,000	(107,943)	-50.22%
Total	\$ 1,181,419	\$ 1,485,143	\$ 1,033,000	\$ (452,143)	-30.44%
Education					
1/2 cent Sales Tax Article 40 30%	2,118,724	2,149,889	2,171,388	21,499	1.00%
1/2 cent Sales Tax Article 42 60%	4,909,269	4,999,511	5,049,505	49,995	1.00%
1/4 cent Sales Tax Article 46 100%	4,022,347	5,881,384	5,940,197	58,813	1.00%
Lottery used for School Debt Service	1,713,555	7,307,518	4,911,790	(2,395,728)	-32.78%
QSCB Subsidy	743,081	770,921	703,850	(67,071)	-8.70%
COPS 2009	3,967,669	1,912,810	2,188,834	276,024	14.43%
Total	\$ 17,474,645	\$ 23,022,033	\$ 20,965,564	\$ (2,056,469)	-8.93%
Other Programs					
Contribution to Other Funds	-	-	-	-	-
Contribution to Other Agencies	674,178	239,111	310,611	71,500	29.90%
Total	\$ 674,178	\$ 239,111	\$ 310,611	\$ 71,500	29.90%
Other Debt Service					
Non-Education Debt Service	43,099,132	-	493,000	493,000	-
Total	\$ 43,099,132	\$ -	\$ 493,000	\$ 493,000	0.00%
All Services	\$ 260,977,898	\$ 218,963,858	\$ 226,043,795	\$ 7,079,937	3.23%

Budget Summary

**FY14 REVENUES BY SERVICE AREA
ALL FUNDS**



General Government	Administrative, legal, financial, and other support for County departments	\$	169,565,282
Cultural & Recreational	Community recreation and education		2,373,260
Public Safety	Protect safety		10,951,919
Economic & Physical Development	Orderly growth and enhancement of economic and physical environments		314,111
Human Services	Access to healthcare, employment training, and other social services		20,037,048
Environmental Protection	Environmental protection of the County		1,033,000
Education	Local public education institutions		20,965,564
Other Programs	Transfers and External Agencies		310,611
Other Debt Service	Non-education Debt Service		493,000
All Service Areas	Total Revenue	\$	226,043,795

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, in that 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.

With a balanced, diverse economy, 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, and State 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 FY 2014 is based on growth in property tax revenues, an increase in Ambulance fees, Register of Deeds and Building Permit fees, growth in sales taxes plus under budgeted sales tax revenue from the ¼ cent sales tax (Article 46) in FY 2013, and removal of all one time revenues from the FY 2013 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 FY 2013 resulted in a decrease to the valuation of 12.34%. Fortunately the values improved during the year and provided additional revenues to the County for FY 2014.

FY 2014 property tax revenue is based on a proposed tax rate of \$0.70 per \$100 of assessed valuation, the same as the FY 2013 rate. The total taxable property value is estimated at \$18,928,458,292, a 2.87% increase from FY 2013. Ad valorem (property) tax value also includes \$1.5 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 89.99% was applied to tax calculations on motor vehicles and 97.05% on all other property, for a combined collection rate of 96.58%.

At the proposed rate, FY 2014 property tax revenues, excluding motor vehicles, are estimated at \$118,205,648, or 1.9% above the FY 2013 amended budget. Valuations for motor vehicles have increased 6.3% therefore motor vehicle taxes have been budgeted at an increase from the FY 2013 amended budget at \$9,436,791 for FY 2014.

FY 2014 contains \$2,467,049 of one-time revenues that will be generated from the conversion of the DMV system from delayed billings to tax and tag billing together. This provides an additional four months of motor vehicle taxes in FY 2104. These one-time revenues have been used in the budget for one time expenditures as listed below:

Budget Summary

Funds to purchase a site for a new elementary school for Cabarrus County Schools: \$1,500,000

Paving of a parking lot at Cox Mill School Park: \$250,000

Emergency Communications systems improvements: \$ 520,000

JM Robinson High School Wetland Mitigation: \$ 100,000.

These one-time expenses total \$2,370,000 and are included in the Capital Improvement Plan.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes and tax interest. 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 \$133,692,292 which represents a \$6,279,666 (4.93%) increase over the FY 2013 budget. These revenues account for 59.14 % of total revenue in the FY 2014 budget.

Other Taxes

Overall, revenues from other taxes are projected at \$36,859,331, an increase of \$5,343,679 (16.96%) over FY 2013. 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 several years 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 \$ 36,123,710, a 16.98 % increase above FY 2013. Part of the increase is related to the under budgeting of the Article 46 ¼ cent sales taxes of approximately \$1.8 million in FY 2013. After adjusting for this factor, the increase is 11.16%. Two factors influence normal growth in sales tax. The first is growth in retail sales and the second is the method of distribution.

Sales taxes, franchise fees and gross receipts taxes are budgeted in the General Fund. White good disposal taxes are found in the Landfill Fund. All budget estimates are based on current and prior years' actual collections, and known external factors. This category comprises 16.3% of total revenues.

Intergovernmental Revenues

Intergovernmental Revenues of \$ 20,318,465 represent 8.99% of total revenues and consists primarily of state and federal grants. Approximately \$16.2 million is for human services activities, but also included are other state and federal grants such as 2011 A Subsidy funds (\$703,850) transportation grants (\$1,049,110), 911 subsidies (\$754,224), JCPC funding (\$310,611) child support enforcement revenues

Budget Summary

(\$196,000), court facility fees (\$293,000), state library grant (\$175,227) and some other governmental revenues not related to grants.

Though some state and federal funding has decreased due to state funding cuts and the federal sequestration, the reduction overall to this category was only \$ 764,979. This relates primarily to a \$525,000 capital grant for Porter Farms included in FY 13 budget. After accounting for Porter Farms, revenue projections which are based on trend analysis based on previous years remain relatively stable.

Permits and Fees

Permit and fee revenues are anticipated to increase \$ 1,135,504 (38.62%) over the FY 2013 amended budget to \$4,075,800. This category accounts for 1.8% 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 are for the recording and dissemination of records and had been declining in the most recent years due to the recession. They picked up in FY 2013 and are expected to increase another \$400,000 in FY 2014 to \$1,748,000. Likewise, based on recent trends, Construction Standards building inspection fees are projected to grow to \$2,113,000, a 46.6% increase to FY 2013 budget as amended.

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.

Solid Waste Franchise fees are budgeted in the Landfill Fund at \$25,000. The remainder is found within the General Fund. 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, various recreation program participation fees (including the County Fair) and Medicaid case management reimbursement.

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 are projected to increase \$ 2,810,832 (14.65%) for FY 2014 to \$21,994,835. The increases for this category include: \$1,557,127 in insurance premiums in the Health Care fund, deputy reimbursements of \$ 125,484 for Midland patrol, and an increase of approximately \$60,000 for Harrisburg deputies, \$480,000 in State Misdemeanor Confinement fees and \$ 280,000 in ICE program revenues, \$145,805 from ambulance fees and \$ 115,000 in Medicaid Case management revenues.

Decreases in this area include landfill fees \$ 210,000, garnishment fees \$ 35,000, and \$20,000 tax collection fees.

This category makes up 9.73% of the total budget. These revenues are found in all funds.

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 flat. The \$151,000 proposed budget amounts to 0.07% 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 FY 2014 budget for miscellaneous revenues totals \$252,954 or 0.11% 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 total \$8,699,118 or 3.85% of the budget. This category includes inter-fund transfers 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 for debt service on 911 equipment; a \$2,188,834 contribution from the COPS 2009 issue for retirement of school debt services and \$493,000 from the COPS 2008C issue for the retirement of that debt service. The General Fund also includes \$4.9 million in lottery proceeds from the Capital Projects Fund to fund the retirement of debt service for public schools. The Arena Fund is projected to receive a contribution of \$195,000, from the Tourism Authority and \$692,830 from the General Fund.

The FY2014 amount declined nearly \$7.7 million from the FY2013 amended budget. This was due primarily to the decrease in lottery revenues budgeted (\$2,395,728) and the decrease in fund balance (\$5,615,928) which had been appropriated during FY 2013 for one-time projects. The lottery projections are based on progressively lower collections over the last few years.



Expenditures

Budget Summary

FY 2014 expenditures total \$226,043,795, a 3.23% or \$7,079,937 increase from the amended FY 2013 budget. 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.

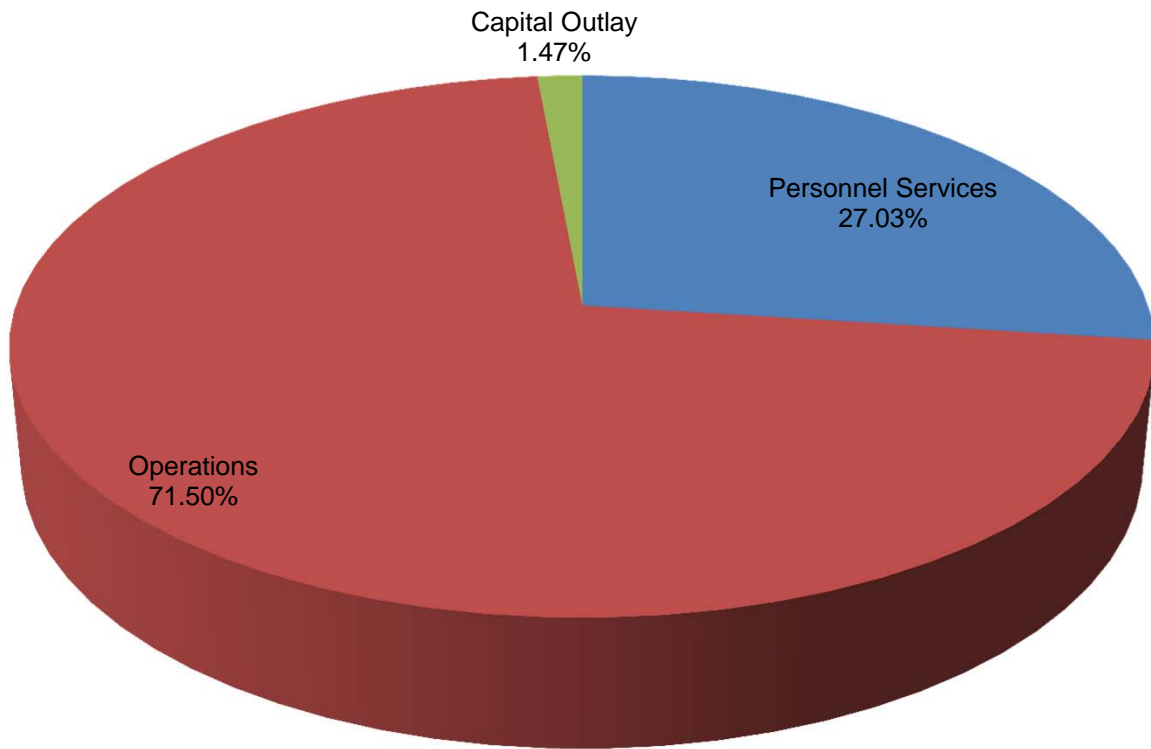
Significant changes in operations and capital expenditures are discussed after the following expenditure tables and charts:

EXPENDITURES BY CATEGORY

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
All Funds					
Personnel Services	57,047,954	56,928,976	61,107,596	4,178,620	7.34%
Operations	203,251,959	159,163,096	161,619,619	2,456,523	1.54%
Capital Outlay	2,517,466	2,871,786	3,316,580	444,794	15.49%
Total	\$ 262,817,380	\$ 218,963,858	\$ 226,043,795	\$ 7,079,937	3.23%

Budget Summary

FY14 EXPENDITURES BY CATEGORY
ALL FUNDS



Personnel Services	Salaries and benefits for employees, contractors, consultants, auxiliary, etc.	\$ 61,107,596
Operations	Operating expenditures across the County	161,619,619
Capital Outlay	All capital expenditures for the capital improvement plan, schools, etc.	3,316,580
Total	Total expenditures across all categories	\$ 226,043,795

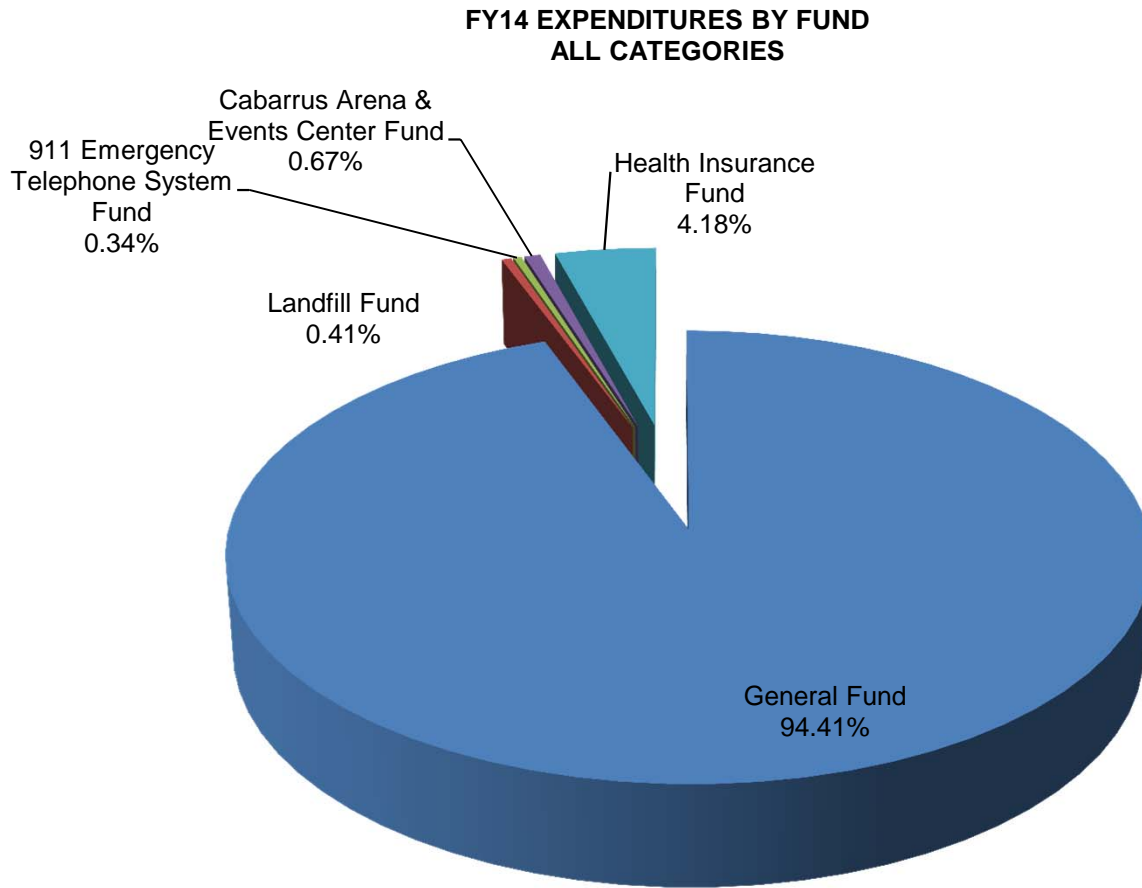
Budget Summary

EXPENDITURES BY FUND ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Fund					
Personnel Services	56,651,331	56,548,392	60,752,139	4,203,747	7.43%
Operations	189,732,593	148,215,363	149,392,293	1,176,930	0.79%
Capital Outlay	1,566,161	2,871,786	3,316,580	444,794	15.49%
Total	\$ 247,950,085	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%
Landfill Fund					
Personnel Services	264,770	247,843	239,730	(8,113)	-3.27%
Operations	857,813	1,022,357	686,270	(336,087)	-32.87%
Capital Outlay	-	-	-	-	-
Total	\$ 1,122,583	\$ 1,270,200	\$ 926,000	\$ (344,200)	-27.10%
911 Emergency Telephone System Fund					
Personnel Services	-	-	-	-	-
Operations	491,759	686,674	755,724	69,050	10.06%
Capital Outlay	951,305	-	-	-	-
Total	\$ 1,443,064	\$ 686,674	\$ 755,724	\$ 69,050	10.06%
Arena & Events Center Fund					
Personnel Services	131,853	132,741	115,727	(17,014)	-12.82%
Operations	1,343,045	1,519,600	1,400,103	(119,497)	-7.86%
Capital Outlay	-	-	-	-	-
Total	\$ 1,474,898	\$ 1,652,341	\$ 1,515,830	\$ (136,511)	-8.26%
Health Insurance Fund					
Operations	10,826,750	7,719,102	9,385,229	1,666,127	21.58%
Capital Outlay	-	-	-	-	-
Total	\$ 10,826,750	\$ 7,719,102	\$ 9,385,229	\$ 1,666,127	21.58%
All Funds	\$ 262,817,380	\$ 218,963,858	\$ 226,043,795	\$ 7,079,937	3.23%

The boxed figure includes \$37,431,142 for refunding of debt.

Budget Summary



Expenditure Category	General Fund	Landfill Fund	911 Emergency Telephone System Fund	Arena & Events Center Fund	Health Insurance Fund	All Funds Total
Personnel Services	60,752,139	239,730	-	115,727	-	\$ 61,107,596
Operations	149,392,293	686,270	755,724	1,400,103	9,385,229	\$ 161,619,619
Capital Outlay	3,316,580	-	-	-	-	\$ 3,316,580
Total	\$ 213,461,012	\$ 926,000	\$ 755,724	\$ 1,515,830	\$ 9,385,229	\$ 226,043,795

Budget Summary

EXPENDITURES BY SERVICE AREA ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Government					
Board of Commissioners	329,926	819,940	986,022	166,082	20.26%
Legal	937,836	-	-	-	-
County Manager	866,253	683,783	722,691	38,908	5.69%
Communications	301,794	309,272	340,201	30,929	10.00%
Human Resources	561,546	606,852	627,537	20,685	3.41%
Tax Administration					
Assessor & Land Records	2,116,000	2,117,651	2,076,082	(41,569)	-1.96%
Tax Collections	877,285	891,667	1,033,785	142,118	15.94%
Board of Elections	612,375	808,324	861,492	53,168	6.58%
Register of Deeds	508,168	474,098	547,228	73,130	15.43%
Finance	915,534	1,030,196	989,067	(41,129)	-3.99%
Information Technology	3,475,784	3,936,093	4,089,266	153,173	3.89%
Non-Departmental	1,133,906	1,554,496	3,091,576	1,537,080	98.88%
Capital Improvements	422,577	525,000	-	(525,000)	-100.00%
General Services					
Administration	1,493,201	2,021,408	2,119,037	97,629	4.83%
Grounds Maintenance	1,097,047	1,231,866	1,231,167	(699)	-0.06%
Sign Maintenance	157,706	166,150	174,290	8,140	4.90%
Building Maintenance	2,372,975	3,039,427	2,626,611	(412,816)	-13.58%
Facility Services	1,218,284	1,302,658	1,366,102	63,444	4.87%
Fleet Maintenance	670,053	519,643	686,384	166,741	32.09%
Health Insurance	10,826,750	7,719,102	9,385,229	1,666,127	21.58%
Total	\$ 30,894,998	\$ 29,757,626	\$ 32,953,767	\$ 3,196,141	10.74%
Cultural & Recreational					
Active Living & Parks					
Parks	1,167,681	1,471,327	1,399,140	(72,187)	-4.91%
Senior Centers	-	706,345	587,718	(118,627)	-16.79%
Library System	2,369,056	2,466,906	2,333,082	(133,824)	-5.42%
Arena & Events Center	881,863	964,635	823,338	(141,297)	-14.65%
Fair	593,035	612,706	597,492	(15,214)	-2.48%
Convention & Visitors Bureau	-	75,000	95,000	20,000	26.67%
Total	\$ 5,011,636	\$ 6,296,919	\$ 5,835,770	\$ (461,149)	-7.32%

Budget Summary

EXPENDITURES BY SERVICE AREA ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Safety					
Sheriff					
Sheriff's Office	10,318,113	10,815,727	11,941,522	1,125,795	10.41%
Jail	10,088,352	10,251,296	10,861,127	609,831	5.95%
Animal Control	814,595	798,540	893,836	95,296	11.93%
Courts	395,715	547,159	593,847	46,688	8.53%
Construction Standards	1,066,562	993,825	1,279,501	285,676	28.75%
Emergency Management	996,386	1,055,400	885,223	(170,177)	-16.12%
Emergency Medical Services	5,917,095	6,632,966	6,549,772	(83,194)	-1.25%
911 Emergency Telephone System	1,443,064	686,674	755,724	69,050	10.06%
Total	\$ 31,039,882	\$ 31,781,587	\$ 33,760,552	\$ 1,978,965	6.23%
Economic & Physical Development					
Planning & Development					
Planning	450,355	455,805	507,640	51,835	11.37%
Community Development	578,536	340,944	350,277	9,333	2.74%
Soil & Water Conservation	218,116	241,962	229,156	(12,806)	-5.29%
Zoning Administration	212,129	215,749	221,582	5,833	2.70%
Educational Farm	-	-	114,089	114,089	0.00%
Economic Incentives	1,674,619	1,346,000	2,497,217	1,151,217	85.53%
Total	\$ 3,133,754	\$ 2,600,460	\$ 3,919,961	\$ 1,319,501	50.74%
Human Services					
Veterans Services	221,199	227,733	235,769	8,036	3.53%
Other Human Services	4,905,057	5,914,293	6,573,049	658,756	11.14%
Cooperative Extension	327,987	360,757	400,696	39,939	11.07%
4H Summer Fling	2,687	1,000	-	(1,000)	-100.00%
Human Services					
Administration	1,722,277	2,234,174	2,553,974	319,800	14.31%
Transportation	2,490,364	3,055,290	2,782,704	(272,586)	-8.92%
Public Assistance	1,201,546	1,347,000	1,332,000	(15,000)	-1.11%
Child Welfare	4,996,837	5,030,819	5,552,511	521,692	10.37%
Child Support Services	1,250,302	1,279,263	1,469,257	189,994	14.85%
Economic Services	5,004,508	4,997,453	7,675,654	2,678,201	53.59%
Community Alternatives Program	1,510,747	1,457,897	1,352,197	(105,700)	-7.25%
Adult & Family Services	2,626,390	2,539,991	1,969,365	(570,626)	-22.47%
Emergency Assistance	923,769	1,580,067	171,000	(1,409,067)	-89.18%
Foster Care	1,348,377	1,782,378	1,993,178	210,800	11.83%
Child Day Care	5,356,924	6,231,369	5,523,472	(707,897)	-11.36%
Adult Day Care	72,660	73,714	71,543	(2,171)	-2.95%
Nutrition	488,162	481,931	478,867	(3,064)	-0.64%
Senior Services	1,269,533	758,876	726,718	(32,158)	-4.24%
In-Home Aide	164,900	-	-	-	-
Total	\$ 35,884,225	\$ 39,354,005	\$ 40,861,954	\$ 1,507,949	3.83%

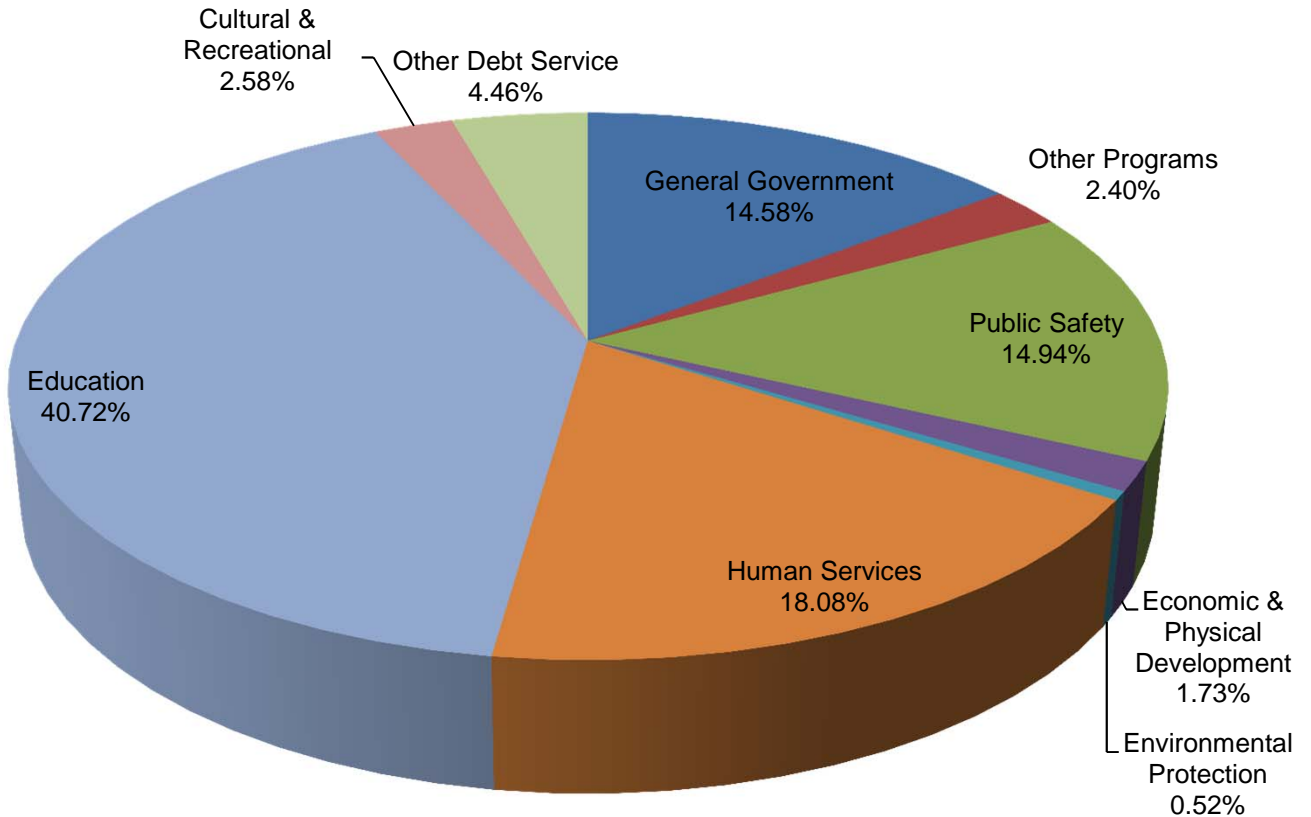
Budget Summary

EXPENDITURES BY SERVICE AREA ALL FUNDS

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Environmental Protection					
Landfill	1,113,042	1,270,200	926,000	(344,200)	-27.10%
Waste Reduction	331,159	425,725	251,735	(173,990)	-40.87%
Total	\$ 1,444,202	\$ 1,695,925	\$ 1,177,735	\$ (518,190)	-30.56%
Education					
Cabarrus County Schools - Operating	49,371,366	46,383,037	48,492,658	2,109,621	4.55%
Kannapolis City Schools - Operating	6,589,154	6,243,232	6,410,375	167,143	2.68%
Rowan-Cabarrus Community College - Operating	1,889,254	1,889,254	1,932,829	43,575	2.31%
Cabarrus County Schools - Capital	1,017,263	2,737,817	2,520,000	(217,817)	-7.96%
Kannapolis City Schools - Capital	50,000	1,029,950	100,000	(929,950)	-90.29%
ITS Services	93,088	46,213	84,000	37,787	81.77%
Rowan-Cabarrus Community College - Capital	-	1,019,608	213,000	(806,608)	-79.11%
Schools - Debt Service	33,524,699	32,864,018	32,058,211	(805,807)	-2.45%
Rowan-Cabarrus Community College - Debt Service	857,409	202,018	230,569	28,551	14.13%
Total	\$ 93,392,233	\$ 92,415,147	\$ 92,041,642	\$ (373,505)	-0.40%
Other Programs					
Contribution to Other Funds	3,716,882	2,047,768	2,545,050	497,282	24.28%
Contribution to Other Agencies	1,739,645	2,661,945	2,876,809	214,864	8.07%
Total	\$ 5,456,527	\$ 4,709,713	\$ 5,421,859	\$ 712,146	15.12%
Other Debt Service					
Non-Education Debt Service	59,233,113	10,352,476	10,070,555	(281,921)	-2.72%
Total	\$ 59,233,113	\$ 10,352,476	\$ 10,070,555	\$ (281,921)	-2.72%
All Services	\$ 265,490,569	\$ 218,963,858	\$ 226,043,795	\$ 7,079,937	3.23%

Budget Summary

**FY14 EXPENDITURES BY SERVICE AREA
ALL FUNDS**



General Government	Administrative, legal, financial, and other support for County departments	\$ 32,953,767
Cultural & Recreational	Community recreation and education	5,835,770
Public Safety	Protect safety	33,760,552
Economic & Physical Development	Orderly growth and enhancement of economic and physical environments	3,919,961
Human Services	Access to healthcare, employment training, and other social services	40,861,954
Environmental Protection	Environmental protection of the County	1,177,735
Education	Local public education institutions	92,041,642
Other Programs	Transfers and External Agencies	5,421,859
Other Debt Service	Bonds unrelated to education	10,070,555
All Service Areas	Total Expenditures	\$226,043,795

Budget Summary

EXPENDITURES SUMMARY

FY 2014 expenditures total \$226,043,795, a 3.23% or \$7,079,937 increase from the amended FY 2013 budget. 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.

Significant changes in operations and capital expenditures are discussed in the following expenditure summary and further explained throughout the proposed budget document.

Employee Compensation

The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments based on the Consumer Price Index (CPI), rounded down to the nearest one-half percent. For the calendar year 2012, the CPI was 1.7%, therefore, per the policy, a 1.5% COLA was included in the budget. The Personnel Management Policy also provides for merit pay raises for employees based on performance. In FY 2013 due to the effects of the recession and declining tax revenues neither the COLA nor the merits were budgeted. The proposed FY 14 budget returns to the County policy and provides for cost-of-living and merit adjustments. Consistent with the personnel management policy, the adopted budget continues to make 401(k) contributions (equal to 5% of salary) for employees in the Local Government Employees' Retirement System.

For FY 2014, the Local Government Employees' Retirement System increased the annual local government employer contribution rate. Effective FY 2014, the employer contribution rate will increase 33 basis points for general employees and 6 basis points law enforcement officers. The rates were increased from 6.74% to 7.07% of payroll for general employees. For law enforcement officers the contribution rate increased from 7.22% to 7.28%.

Spending on the County's self-funded employee health care program declined in FY 2013 from the high in FY 2012 due to the changes made to the plan. As costs were projected to climb again, the County proposed changes to the plan to control them. Beginning in FY 2014, plan changes to the Open Access Plan include a deductible and coinsurance for specialty visits, ER and Urgent care as well as a deductible for preferred name drugs. The Consumer Driven Plan with a Health Savings Account (HSA) will remain the same. Both options will encourage consumerism when making health care decisions and help employees save for future health care costs.

The County will maintain its Employee Health Center (EHC), which opened in August 2006 and has proven to be a major factor in managing health care costs. The EHC offers basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that are enrolled in the County's health care plan, without the requirement of employee co-payments. The EHC is funded through the health care trust fund, which pays for all employee health care costs.

The Employee Health Center has been an asset in employee retention and recruitment. Employees view the EHC as a great benefit, since it's more convenient than visiting a primary care clinic and requires no co-pay. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physician visits are also performed by the EHC.

In addition to the direct cost savings, new findings of high cholesterol, high blood pressure, and diabetes are diagnosed and patients receive treatment and ongoing counseling services. Diagnosing and treating chronic diseases early prevents future costs to the health plan.

Budget Summary

Another factor in reducing county health care costs is the Wellness for Life program, established to enhance the health and wellness of County employees. Programs such as lunch and learn sessions, fitness and nutrition classes, and health fairs increase awareness and result in healthier employees.

Staff at the EHC include two licensed nurse practitioners, a medical office assistant, and an office assistant, provided through a contract with Carolinas Medical Center NorthEast.

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, General Services, Health Insurance, Non-departmental expenses and the Capital Improvement Program. Spending in this service area is expected to increase 10.74% to \$32,953,767. General Government spending comprises 14.58 % of the total budget.

Two large increases in this area account for most of the change:

Health insurance costs grew \$1,666,127 (21.58%). The increase would have been much larger had the plan changes not been approved and if we were not self-funded.

The contingency which includes our current excess of revenues over expenses grew \$ 1,198,936 from amended 2013 to FY 2014 proposed. Should these funds be allocated to programs or departments this increase will decline.

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 FY 2014 proposed budget of \$5,835,770 represents a \$461,149 (7.32%) decrease from the amended FY 2013 budget which can be primarily attributed to one-time capital outlay projects, and non-recurring matching grants,

The budget for Culture and Recreation equals 2.58% 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. Budgeted expenditures for FY 2014 total \$33,760,552, a \$ 1,978,965 (6.23%) increase over FY 2013 levels.

Public Safety spending equates to approximately 14.94% of the proposed budget for the upcoming fiscal year. Increases are associated with an additional civilian telecommunicators to allow the deputies currently providing that function to move to patrol units, additional deputies to service the Town of Midland (the Town is covering half of these expenses), a new records clerk, an assistant fire marshal and three more building inspectors as well as vehicles and equipment for these positions.

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

Budget Summary

budgeted within the Economic and Physical Development service areas include: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Educational Farm and Economic Development Incentives. Spending within this service area is projected to increase \$1,319,501 (50.74%) to \$3,919,961. This increase is primarily driven by the \$1,151,217 change in economic development incentive grants previously awarded. The Educational Farm has also been added to this grouping of departments and represents an increase of \$114,089. These services account for approximately 1.73 % of total funding for FY 2014.

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 \$ 40,861,954, Human Services accounts for 18.08 % of the proposed total spending for FY 2014. This spending level represents an increase of \$ 1,507,949 (3.83%) above the FY 2013 amended budget. The increase relates primarily to additional personnel in the economic services and child welfare programs in the Human Services department and to additional funding of \$ 658,756 to the Cabarrus Health Alliance (CHA). This funding provides for nine more days of school nurses and extends their day from 6.5 to 7.5 hours. It also includes funds for health insurance for the nurses should they desire it. (Currently only 8 wanted to have it and we budgeted for 10 of them in case others transition in later and want it.) In addition, funding for an environmental health inspector is included. The Board also provided for \$300,000 in one-time funding for the CHA in order to provide them time to adjust to recently announced state cuts to their funding. The federal sequestration was considered in the budgeting of revenues for these programs as well as state level cuts. 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 .52% of the total budget. Total spending within this function is proposed at \$1, 177,735, a 30.56% decrease from FY 2013 which can be primarily attributed to reductions in operational and engineering costs at the landfill and FY 2013 one-time capital purchases in both departments.

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 \$ 92,041,642, a decrease of .4% from the FY 2013 amended budget and represents 40.72% of the FY 2014 proposed total spending. Current expense funding for the schools was increased \$1,433,094 in order to provide funding for their technology needs. In addition, \$679,330 was added for growth in ADM. \$138,891 was funded for 1.5% supplements for locally funded staff. The school nurse funding was removed from the ADM calculation and this required an allocation of \$25,450 to Kannapolis City Schools to ensure equal per pupil funding in each system. Capital outlay for Cabarrus County schools was increased by \$1,500,000 for the purchase of a site for a new elementary school. Rowan Cabarrus Community College capital budget includes \$213,000 for various security projects and a new AC unit. Cabarrus County funded \$3,567,750 in one-time projects in FY 2013 for education: \$ 1,718,192 to Cabarrus County schools, \$929,950 to Kannapolis City Schools, and \$919,608 to Rowan Cabarrus Community College. This was all funded through appropriations of fund balance.

Other Programs

Other program spending includes expenditures that are not attributable to one particular department or service, contributions to other agencies, and contributions to other funds. The FY 2014 proposed budget

Budget Summary

for Other Programs increases by approximately \$712,146 (15.12%) to \$5,421,859. This service area accounts for 2.4% of FY 2014 proposed budget.

Other Debt Service

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 \$10,070,555 represents 4.46% of the total budget, and a \$281,921 (2.72%) reduction from the FY 2013 amended budget.

Fund Summaries

GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Ad Valorem Taxes	131,847,712	127,412,626	133,692,292	6,279,666	4.93%
Other Taxes	34,360,229	31,515,652	36,859,331	5,343,679	16.96%
Intergovernmental Revenues	20,400,742	20,363,770	19,529,241	(834,529)	-4.10%
Permits & Fees	3,506,244	2,915,296	4,050,800	1,135,504	38.95%
Sales & Services	10,073,950	9,767,901	11,243,606	1,475,705	15.11%
Investment Earnings	4,416,327	140,000	142,000	2,000	1.43%
Miscellaneous	578,124	249,503	132,454	(117,049)	-46.91%
Other Financing Sources	44,786,580	15,270,793	7,811,288	(7,459,505)	-48.85%
Total	\$ 249,969,909	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%
Expenditures					
Personnel Services	56,651,331	56,548,392	60,752,139	4,203,747	7.43%
Operations	189,732,593	148,215,363	149,392,293	1,176,930	0.79%
Capital Outlay	1,566,161	2,871,786	3,316,580	444,794	15.49%
Total	\$ 247,950,085	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%

The General Fund budget totals \$213,461,012, an increase of \$5,825,471 or 2.81% from the FY 2013 amended budget.

Revenues

Ad valorem (property) tax revenue is proposed at a rate of \$0.70 per \$100 of assessed valuation, the same as the FY 2013 rate. The total taxable property value is estimated at \$18,928,458,292, a 2.87% increase from FY 2013. Ad valorem (property) tax value also includes \$1.5 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 89.99% was applied to tax calculations on motor vehicles and 97.05% on all other property, for a combined collection rate of 96.58%.

At the proposed rate, FY 2014 property tax revenues, excluding motor vehicles, are estimated at \$118,205,648. This is an increase of 1.9% (\$2,220,835) above the FY 2013 amended budget. Valuations for motor vehicles have increased 6.3%, which resulted in motor vehicle taxes budgeted at \$9,436,791. This represents an increase from FY 2013 amended budget of \$ 562,978.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes and tax interest. 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 \$133,692,292, which represents a 4.93% increase over the FY 2013 budget. These revenues account for 62.63% of total general fund revenue in the FY 2014 budget.

FY 2014 contains \$ 2,467,049 of one-time revenues that will be generated from the conversion of the DMV system from delayed billings to tax and tag billing together. This provides an additional four months of motor vehicle taxes in FY 2014. These one-time revenues have been used in the budget for one-time expenses as listed below:

- \$1,500,000 to purchase land for an elementary school for Cabarrus County Schools

Fund Summaries

- \$250,000 to pave the parking lot at Cox Mill School Park
- \$520,000 to purchase emergency communications systems improvements
- \$100,000 for JM Robinson High School wetland mitigation.

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 several years 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.

Total sales tax is budgeted at \$36,123,710, a 17.22 % and \$ 5,308,058 increase above FY 2013. Under-budgeting of the Article 46 ¼ cent sales tax in FY 2013 accounts for \$1.8 million of the increase, thus the adjusted growth is \$ 3,508,058 or 11.3 %. Two factors influence normal growth in sales tax. The first is growth in retail sales and the second is the method of distribution. 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 the others.

Overall, the Other Taxes category, which includes sales tax, equals \$36,859,331, an increase of 16.96% from the FY 2013 amended budget. It accounts for 17.27 % of the total budget.

Intergovernmental Revenue represents 9.15% 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 FY 2014 proposed budget represents a 4.1 % decrease at \$19,529,241. The major factor in the decrease relates to the Porter Farms \$ 525,000 grant which was included in FY 2013. The other decreases relate to the reduction in state funding and the federal sequestration cuts. After accounting for Porter Farms, revenue projections which are based on trend analysis based on previous years remain relatively stable.

Permit and fee revenues are anticipated to increase 38.95% to \$4,050,800. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees.

Register of Deeds fees for the recording and dissemination of records had been less than expected in the previous three years. However revenues for FY 2014 are projected at \$1,757,000, a 30% increase over the amended FY 2013 budget. Likewise, based on recent trends Construction Standards building inspection fees are projected to grow to \$2,173,000, a 47.7% increase over the FY 2013 budget as amended. This category accounts for 1.9% 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, tax collection fees, emergency transport fees, and Medicaid case management reimbursement.

Revenues in this category are projected to increase 15.11% from the amended FY 2013 budget to \$11,243,606 for FY 2014. Several revenues in this category are projected to increase. The most significant increase for this category is an increase in revenue from jail fees of \$751,232 composed primarily of \$480,000 in State Misdemeanant Confinement Fees and \$280,673 for the ICE Program. Other increases include increased revenue for deputy reimbursements of \$125,000 from the Town of Midland and \$60,000 from the Town of Harrisburg, and increased revenues from ambulance fees of \$145,805 and Medicaid case management revenue increases of \$115,000.

Fund Summaries

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 \$142,000, 1.43% more than the FY 2013 amended 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 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 FY 2014 proposed budget for miscellaneous revenues totals \$132,454 or 0.06% of the General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and grants as they are received. However, where there are regular miscellaneous revenues they are budgeted based on past history collections.

Other Financing Sources of \$7,811,288 are budgeted at a 48.85% decrease from FY13. This includes inter-fund transfers and fund balance appropriations. FY14 funding includes a \$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 a \$ 2,188,834 transfer from the COPS 2009 issue, \$493,000 from the COPS 2008C issue and \$4,911,790 in lottery proceeds transferred from the Capital Projects fund to the General Fund for the retirement of debt service for public schools. This category comprises 3.66% of all General Fund revenue for FY 2014. The lottery projections are based on progressively lower collections over the last few years.

Expenditures

The FY 2014 Budget includes a cost of living adjustment of 1.5%, health insurance increases of \$1,272,659 (20.4%) and unemployment increases which will be noted in all departments. The Local Government Retirement System also increased the local government contribution rate from 6.74% to 7.07% for general employees and from 7.22% to 7.28% for law enforcement officers. The FY 2014 budget returns to our policies regarding salary surveys and merits for employees.

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, General Services, and Non-Departmental. Spending in this service area is expected to increase \$ 1,530,014 (6.94 %) above the FY 2013 amended levels to \$23,568,538. General Government spending comprises 11.04% of the total General Fund budget.

Two costs account for most of the increase. The first is the increase of 5.38 FTE's which includes an additional FTE at the Register of Deeds, Three FTE's in the ITS department, an Assistant General Services Director, a fleet mechanic and a reduction of .63 FTE in Facility services. The other cost is the increase in contingency which increased \$1,198,936 from the 2013 amended budget. Should these funds be allocated to programs, departments or projects, this increase will decline.

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

Fund Summaries

County libraries and the Parks Department. Participation continues to increase at the park, particularly with residents choosing to recreate locally. The FY 2014 proposed budget of \$4,319,940 represents a \$ 324,638 (6.99%) decrease from the amended FY 2013 budget which can be attributed to FY 2013 one-time capital outlay projects and non-recurring matching grants. The budget for Culture and Recreation represents 2.02% of total general fund spending.

Public Safety spending funds 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 Emergency Medical Services. Budgeted expenditures for FY 2014 total \$33,004,828 or a \$ 1,909,915 (6.14%) increase from the FY 2013 amended budget. Increases are associated with additional tele-communicators which will allow current deputies to be included in patrol units, additional deputies to service the Town of Midland (the Town is covering half of these expenses), a new records clerk, an assistant fire marshal and three more building inspectors as well as vehicles and equipment for these positions. Public Safety spending equates to approximately 15.46% of the general fund budget 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, the Educational Farm and Economic Development Incentives. Spending within this service area is projected to increase approximately 51% to \$3,919,961, an increase of \$1,319,501 from FY13. This increase is primarily driven by the \$1,151,217 increase in economic development incentive grants previously awarded. The Educational Farm has also been added to this grouping of departments and represents an increase of \$114,089. These services comprise 1.84% of general fund expenses for FY 2014.

Human Services expenditures are those with a purpose of promoting the general health and well-being of the individuals within a community. At \$40,861,954, this budget accounts for 19.14% of the General Fund spending for FY 2014. This spending level represents an increase of \$ 1,507,949 or 3.83% above the FY 2013 amended budget. The increase relates primarily to additional personnel in the economic services and child welfare programs and the increased contribution to the Cabarrus Health Alliance of \$658,756. The federal sequestration was considered in the budgeting of revenues for these programs as well as state level cuts. 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 is proposed at \$251,735. This budget is a decrease of 41% from the amended FY2013 budget which included one-time funding of \$150,000 in capital outlay for the purchase of motor vehicles. This area accounts for 0.12% 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 \$92,041,642, a decrease of .4% from the FY 2013 amended budget and represents 43.12% of proposed general fund spending. Current expense funding was increased \$ 1,433,094 in order to provide funding for technology needs. An additional \$ 138,891 was appropriated for 1.5% increases in supplements for locally funded staff and \$679,330 was added for growth in student population. The ADM calculation methodology was changed to exclude school nurse funding (which goes directly to the Cabarrus Health Alliance) and this required an additional allocation of \$ 25,450 to the Kannapolis City School System to ensure the per pupil funding was equal between the two systems. Capital outlay for Cabarrus County Schools was increased by \$ 1,500,000 for the purchase of a site for a new elementary school. Rowan

Fund Summaries

Cabarrus Community College's capital budget includes \$ 213,000 for various security enhancements and a new AC unit. Cabarrus County funded \$3,567,750 in one-time projects in FY 2013 for education:

- \$1,718,192 to Cabarrus County Schools
- \$929,950 to Kannapolis City Schools and
- \$919,608 to Rowan Cabarrus Community College.

This was all funded through appropriations of fund balance. During FY 2013, the General Obligation Bonds Series 2005 and 2006 were refunded to achieve a lower interest rate. This will decrease future debt service over the course of thirteen years by \$ 6,205,125 which equates to a net present value savings (after issuance costs) of \$ 5,522,530.

Other Program spending includes expenditures that are not attributable to one particular department or service, contributions to other agencies, and contributions to other funds. The FY 2014 proposed budget for Other Programs is increasing by approximately 15.12% or \$ 712,146 to \$5,421,859. The increase relates to primarily to the increase in the contribution to the capital projects fund of \$ 940,260 and the decrease in the contribution to the Arena Fund of \$ 91,554. This service area accounts for 2.54% of FY 2014 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 transfer of "excess" fund balance will resume in FY 2014.

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 \$10,070,555 represents 4.72% of the General Fund budget, a reduction of 2.72% from the FY 2013 amended budget.

Fund Summaries

REVENUES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Government					
Board of Commissioners	-	-	-	-	-
Legal	-	-	-	-	-
County Manager	-	-	-	-	-
Communications	557,870	550,000	541,750	(8,250)	-1.50%
Human Resources	-	-	-	-	-
Tax Administration					
Assessor & Land Records	479	1,400	-	(1,400)	-100.00%
Tax Collections	132,382,954	127,857,626	134,116,390	6,258,764	4.90%
Board of Elections	93,929	100	95,000	94,900	94900.00%
Register of Deeds	1,617,752	1,351,200	1,757,000	405,800	30.03%
Finance	23,177,732	23,926,285	23,353,463	(572,822)	-2.39%
Information Technology	227,167	144,842	167,850	23,008	15.88%
Non-Departmental	4,482	24,380	-	(24,380)	-100.00%
Capital Improvements	-	525,000	-	(525,000)	-100.00%
General Services					
Administration	34,967	34,340	33,000	(1,340)	-3.90%
Grounds Maintenance	-	-	-	-	-
Sign Maintenance	2,053	3,000	5,000	2,000	66.67%
Building Maintenance	45,854	49,000	42,000	(7,000)	-14.29%
Facility Services	650	-	600	600	-
Fleet Maintenance	58,979	41,400	68,000	26,600	64.25%
Total	\$ 158,204,870	\$ 154,508,573	\$ 160,180,053	\$ 5,671,480	3.67%
Cultural & Recreational					
Active Living & Parks					
Parks	382,583	334,392	289,600	(44,792)	-13.40%
Senior Centers	-	269,720	251,303	(18,417)	-6.83%
Library System	595,468	312,227	316,527	4,300	1.38%
Total	\$ 978,051	\$ 916,339	\$ 857,430	(58,909)	-6.43%

Fund Summaries

REVENUES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Safety					
Sheriff					
Sheriff's Office	1,817,107	1,499,253	1,914,925	415,672	27.73%
Jail	483,971	321,602	1,074,865	753,263	234.22%
Animal Control	4,015	8,121	7,100	(1,021)	-12.57%
Courts	384,083	372,000	316,000	(56,000)	-15.05%
Construction Standards	1,771,203	1,471,196	2,173,000	701,804	47.70%
Emergency Management	262,040	227,623	100,000	(127,623)	-56.07%
Emergency Medical Services	4,581,566	4,469,500	4,610,305	140,805	3.15%
Total	\$ 9,303,985	\$ 8,369,295	\$ 10,196,195	\$ 1,826,900	21.83%
Economic & Physical Development					
Planning & Development					
Planning	5,273	35,692	85,771	50,079	140.31%
Community Development	517,098	168,339	168,790	451	0.27%
Soil & Water Conservation	30,090	30,450	30,450	-	0.00%
Zoning Administration	25,450	21,100	24,100	3,000	14.22%
Educational Farm	-	-	5,000	5,000	-
Economic Incentives	-	-	-	-	-
Total	\$ 577,911	\$ 255,581	\$ 314,111	\$ 58,530	22.90%
Human Services					
Veterans Services	1,452	250	1,000	750	300.00%
Other Human Services	-	-	-	-	-
Cooperative Extension	37,624	34,693	56,030	21,337	61.50%
4H Summer Fling	494	1,000	-	(1,000)	-100.00%
Human Services					
Administration	-	-	-	-	-
Transportation	1,248,865	2,088,827	2,035,960	(52,867)	-2.53%
Public Assistance	352	100	-	(100)	-100.00%
Child Welfare	3,450,378	2,466,746	2,575,717	108,971	4.42%
Child Support Services	1,220,347	938,313	1,251,000	312,687	33.32%
Economic Services	3,587,995	3,063,805	5,265,396	2,201,591	70.95%
Community Alternatives Program	1,319,223	1,466,782	1,384,748	(82,034)	-5.59%
Adult & Family Services	1,002,537	971,459	625,166	(346,293)	-35.65%
Emergency Assistance	778,912	1,418,822	-	(1,418,822)	-100.00%
Foster Care	437,962	707,637	651,000	(56,637)	-8.00%
Child Day Care	5,357,191	6,231,369	5,523,472	(707,897)	-11.36%
Adult Day Care	63,728	64,500	62,600	(1,900)	-2.95%
Nutrition	255,439	202,458	190,815	(11,643)	-5.75%
Senior Services	623,969	452,705	414,144	(38,561)	-8.52%
In-Home Aide	152,530	200	-	(200)	-100.00%
Total	\$ 19,539,000	\$ 20,109,666	\$ 20,037,048	\$ (72,618)	-0.36%

Fund Summaries

REVENUES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Environmental Protection					
Waste Reduction	118,136	214,943	107,000	(107,943)	-50.22%
Total	\$ 118,136	\$ 214,943	\$ 107,000	\$ (107,943)	-50.22%
Education					
1/2 cent Sales Tax Article 40 30%	2,118,724	2,149,889	2,171,388	21,499	1.00%
1/2 cent Sales Tax Article 42 60%	4,909,269	4,999,511	5,049,505	49,995	1.00%
1/4 cent Sales Tax Article 46 100%	4,022,347	5,881,384	5,940,197	58,813	1.00%
Lottery used for School Debt Service	1,713,555	7,307,518	4,911,790	(2,395,728)	-32.78%
QSCB Subsidy	743,081	770,921	703,850	(67,071)	-8.70%
COPS 2009	3,967,669	1,912,810	2,188,834	276,024	14.43%
Total	\$ 17,474,645	\$ 23,022,033	\$ 20,965,564	\$ (2,056,469)	-8.93%
Other Programs					
Contribution to Other Funds	-	-	-	-	-
Contribution to Other Agencies	674,178	239,111	310,611	71,500	29.90%
Total	\$ 674,178	\$ 239,111	\$ 310,611	\$ 71,500	29.90%
Other Debt Service					
Non-Education Debt Service	43,099,132	-	493,000	493,000	-
Total	\$ 43,099,132	\$ -	\$ 493,000	\$ 493,000	-
All Services	\$ 249,969,909	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%

Fund Summaries

EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Government					
Board of Commissioners	329,926	819,940	986,022	166,082	20.26%
Legal	937,836	-	-	-	-
County Manager	866,253	683,783	722,691	38,908	5.69%
Communications	301,794	309,272	340,201	30,929	10.00%
Human Resources	561,546	606,852	627,537	20,685	3.41%
Tax Administration					
Assessor & Land Records	2,116,000	2,117,651	2,076,082	(41,569)	-1.96%
Tax Collections	877,285	891,667	1,033,785	142,118	15.94%
Board of Elections	612,375	808,324	861,492	53,168	6.58%
Register of Deeds	508,168	474,098	547,228	73,130	15.43%
Finance	915,534	1,030,196	989,067	(41,129)	-3.99%
Information Technology	3,475,784	3,936,093	4,089,266	153,173	3.89%
Non-Departmental	1,133,906	1,554,496	3,091,576	1,537,080	98.88%
Capital Improvements	422,577	525,000	-	(525,000)	-100.00%
General Services					
Administration	1,493,201	2,021,408	2,119,037	97,629	4.83%
Grounds Maintenance	1,097,047	1,231,866	1,231,167	(699)	-0.06%
Sign Maintenance	157,706	166,150	174,290	8,140	4.90%
Building Maintenance	2,372,975	3,039,427	2,626,611	(412,816)	-13.58%
Facility Services	1,218,284	1,302,658	1,366,102	63,444	4.87%
Fleet Maintenance	670,053	519,643	686,384	166,741	32.09%
Total	\$ 20,068,248	\$ 22,038,524	\$ 23,568,538	\$ 1,530,014	6.94%
Cultural & Recreational					
Active Living & Parks					
Parks	1,167,681	1,471,327	1,399,140	(72,187)	-4.97%
Senior Centers	-	706,345	587,718	(118,627)	-16.79%
Library System	2,369,056	2,466,906	2,333,082	(133,824)	-5.42%
Total	\$ 3,536,737	\$ 4,644,578	\$ 4,319,940	\$ (324,638)	-6.99%

Fund Summaries

EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Safety					
Sheriff					
Sheriff's Office	10,318,113	10,815,727	11,941,522	1,125,795	10.41%
Jail	10,088,352	10,251,296	10,861,127	609,831	5.95%
Animal Control	814,595	798,540	893,836	95,296	11.93%
Courts	395,715	547,159	593,847	46,688	8.53%
Construction Standards	1,066,562	993,825	1,279,501	285,676	28.75%
Emergency Management	996,386	1,055,400	885,223	(170,177)	-16.12%
Emergency Medical Services	5,917,095	6,632,966	6,549,772	(83,194)	-1.25%
Total	\$ 29,596,818	\$ 31,094,913	\$ 33,004,828	\$ 1,909,915	6.14%
Economic & Physical Development					
Planning & Development					
Planning	450,355	455,805	507,640	51,835	11.37%
Community Development	578,536	340,944	350,277	9,333	2.74%
Soil & Water Conservation	218,116	241,962	229,156	(12,806)	-5.29%
Zoning Administration	212,129	215,749	221,582	5,833	2.70%
Educational Farm	-	-	114,089	114,089	-
Economic Incentives	1,674,619	1,346,000	2,497,217	1,151,217	85.53%
Total	\$ 3,133,754	\$ 2,600,460	\$ 3,919,961	\$ 1,319,501	50.74%
Human Services					
Veterans Services	221,199	227,733	235,769	8,036	3.53%
Other Human Services	4,905,057	5,914,293	6,573,049	658,756	11.14%
Cooperative Extension	327,987	360,757	400,696	39,939	11.07%
4H Summer Fling	2,687	1,000	-	(1,000)	-100.00%
Human Services					
Administration	1,722,277	2,234,174	2,553,974	319,800	14.31%
Transportation	2,490,364	3,055,290	2,782,704	(272,586)	-8.92%
Public Assistance	1,201,546	1,347,000	1,332,000	(15,000)	-1.11%
Child Welfare	4,996,837	5,030,819	5,552,511	521,692	10.37%
Child Support Services	1,250,302	1,279,263	1,469,257	189,994	14.85%
Economic Services	5,004,508	4,997,453	7,675,654	2,678,201	53.59%
Community Alternatives Program	1,510,747	1,457,897	1,352,197	(105,700)	-7.25%
Adult & Family Services	2,626,390	2,539,991	1,969,365	(570,626)	-22.47%
Emergency Assistance	923,769	1,580,067	171,000	(1,409,067)	-89.18%
Foster Care	1,348,377	1,782,378	1,993,178	210,800	11.83%
Child Day Care	5,356,924	6,231,369	5,523,472	(707,897)	-11.36%
Adult Day Care	72,660	73,714	71,543	(2,171)	-2.95%
Nutrition	488,162	481,931	478,867	(3,064)	-0.64%
Senior Services	1,269,533	758,876	726,718	(32,158)	-4.24%
In-Home Aide	164,900	-	-	-	-
Total	\$ 35,884,225	\$ 39,354,005	\$ 40,861,954	\$ 1,507,949	3.83%

Fund Summaries

EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Environmental Protection					
Waste Reduction	331,159	425,725	251,735	(173,990)	-40.87%
Total	\$ 331,159	\$ 425,725	\$ 251,735	\$ (173,990)	-40.87%
Education					
Cabarrus County Schools - Operating	49,371,366	46,383,037	48,492,658	2,109,621	4.55%
Kannapolis City Schools - Operating	6,589,154	6,243,232	6,410,375	167,143	2.68%
Rowan-Cabarrus Community College - Operating	1,889,254	1,889,254	1,932,829	43,575	2.31%
Cabarrus County Schools - Capital	1,017,263	2,737,817	2,520,000	(217,817)	-7.96%
Kannapolis City Schools - Capital	50,000	1,029,950	100,000	(929,950)	-90.29%
Schools - ITS Services	93,088	46,213	84,000	37,787	81.77%
Rowan-Cabarrus Community College - Capital	-	1,019,608	213,000	(806,608)	-79.11%
Schools - Debt Service	33,524,699	32,864,018	32,058,211	(805,807)	-2.45%
Rowan-Cabarrus Community College - Debt Service	857,409	202,018	230,569	28,551	14.13%
Total	\$ 93,392,233	\$ 92,415,147	\$ 92,041,642	\$ (373,505)	-0.40%
Other Programs					
Contribution to Other Funds	3,716,882	2,047,768	2,545,050	497,282	24.28%
Contribution to Other Agencies	1,739,645	2,661,945	2,876,809	214,864	8.07%
Total	\$ 5,456,527	\$ 4,709,713	\$ 5,421,859	\$ 712,146	15.12%
Other Debt Service					
Non-Education Debt Service	\$ 59,233,113	\$ 10,352,476	\$ 10,070,555	\$ (281,921)	-2.72%
Total	\$ 59,233,113	\$ 10,352,476	\$ 10,070,555	\$ (281,921)	-2.72%
All Services	\$ 250,632,814	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%

Fund Summaries

LANDFILL FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Other Taxes	-	-	-	-	-
Intergovernmental Revenues	39,585	35,000	35,000	-	0.00%
Permits & Fees	50,000	25,000	25,000	-	0.00%
Sales & Services	965,241	1,088,000	866,000	(222,000)	-20.40%
Investment Earnings	8,495	-	-	-	-
Miscellaneous	(38)	-	-	-	-
Other Financing Sources	-	122,200	-	(122,200)	-100.00%
Total	\$ 1,063,283	\$ 1,270,200	\$ 926,000	\$ (344,200)	-27.10%
Expenditures					
Personnel Services	264,770	247,843	239,730	(8,113)	-3.27%
Operations	857,813	1,022,357	686,270	(336,087)	-32.87%
Capital Outlay	-	-	-	-	-
Total	\$ 1,122,583	\$ 1,270,200	\$ 926,000	\$ (344,200)	-27.10%

The Landfill Fund budget totals \$926,000 which represents a decrease of 27.1% from the FY 2013 amended budget. For FY 2014, tipping fees and landfill tax disposal fees are projected to decrease 25% below FY 2013 amended budget levels. Tire disposal fees, however, are projected to remain stable at FY 2013 levels. Expenses for engineers are projected to decline from \$60,000 in FY 2013 to \$15,000 in FY 2014.

The Board approved expansion of the area for disposal in the landfill in FY 2013 which will extend the life of the landfill to June, 2016.

Fund Summaries

CABARRUS ARENA AND EVENTS CENTER FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Sales & Services	615,593	616,500	616,500	-	0.00%
Investment Earnings	1,774	1,500	1,000	(500)	-33.33%
Miscellaneous	11,345	10,500	10,500	-	0.00%
Other Financing Sources	816,530	1,023,841	887,830	(136,011)	-13.28%
Total	\$1,445,241	\$1,652,341	\$1,515,830	\$(136,511)	-8.26%
Expenditures					
Personnel Services	131,853	132,741	115,727	(17,014)	-12.82%
Operations	1,343,045	1,519,600	1,400,103	(119,497)	-7.86%
Capital Outlay	-	-	-	-	-
Total	\$1,474,898	\$1,652,341	\$1,515,830	\$(136,511)	-8.26%

The FY 2014 Arena and Events Center Fund is decreased by 8.26%. This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events.

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 FY 2009, all costs related to the Arena and Events Center were consolidated into one cost center. In FY 2011, the County Finance Department financial operations of the Fair transitioned to SMG.

County Fair expenditures are projected to remain relatively flat with a \$ 15,214 (0.26%) decrease from FY 2013 amended budget to \$597,492 for FY 2014. Arena expenditures have been decreased by \$ 141,297 (14.6%) to \$823,338, and other visitor-related expenditures increased \$ 20,000 (26.7%) to \$95,000. The County's contribution of \$10,000 to JHE Production used to promote and retain the Nextel All Star Challenge Race at the Charlotte Motor Speedway was transferred from the General Fund to the Arena and Events Center Fund beginning FY 2013.

The Arena and Events Center Fund receives a contribution of \$195,000 from the Cabarrus County Tourism Authority, and a contribution of \$692,830 from the General Fund. Revenue from gate passes, carnival rides, and sponsor sales are the primary support for this fund.

Fund Summaries

911 EMERGENCY TELEPHONE SYSTEM FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Intergovernmental Revenues	632,086	684,674	754,224	69,550	10.16%
Investment Earnings	1,776	2,000	1,500	(500)	-25.00%
Other Financing Sources	603,312	-	-	-	-
Total	\$ 1,237,174	\$ 686,674	\$ 755,724	\$ 69,050	10.06%
Expenditures					
Personnel Services	-	-	-	-	-
Operations	491,759	686,674	755,724	69,050	10.06%
Capital Outlay	951,305	-	-	-	-
Total	\$ 1,443,064	\$ 686,674	\$ 755,724	\$ 69,050	10.06%

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. Operational funds increased \$69,050 in FY 2014 a 10.06% increase over the FY 2013 appropriation.

Fund Summaries

HEALTH INSURANCE FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Intergovernmental Revenues	96,067	-	-	-	-
Sales & Services	8,137,288	7,711,602	9,268,729	1,557,127	20%
Investment Earnings	6,391	7,500	6,500	(1,000)	-13%
Miscellaneous	120,016	-	110,000	110,000	-
Other Financing Sources	2,000,000	-	-	-	-
Total	\$ 10,359,762	\$ 7,719,102	\$ 9,385,229	\$ 1,666,127	21.58%
Expenditures					
Operations	10,826,750	7,719,102	9,385,229	1,666,127	21.58%
Capital Outlay	-	-	-	-	-
Total	\$ 10,826,750	\$ 7,719,102	\$ 9,385,229	\$ 1,666,127	21.58%

Expenses in the Health Insurance Fund are associated with the operation of the Employee Health Center, payment of claims, and insurance settlements.

Spending on the self-funded employee health care program declined in FY 2013 from the high in FY 2012 due to the changes made to the Plan. As costs were projected to climb again, the County proposed changes to the plan to control costs. Beginning in FY 2014, the Open Access Plan will include a deductible and coinsurance for specialty visits, ER and Urgent Care as well as a deductible for preferred name drugs. The Consumer Driven Plan with a Health Savings Account (HSA) will remain the same. Both options will encourage consumerism when making health care decisions and help employees save for future health care costs.

The County will maintain 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 offers basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that are enrolled in the County's health care plan. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation visits are also performed by the EHC.

The primary source of revenue is insurance premiums paid by the County on behalf of eligible full time employees and retirees and via payroll deduction from employees who participate in the plan.



Program Matrix

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 essential business support 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

Program Matrix

PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND

Mandated service & mandated dollars						
Mandated service & discretionary dollars						
Discretionary service & mandated dollars						
Basic administrative services						
Discretionary service & discretionary dollars						
1 cent = \$1,838,442						
Program	FY14 Adopted Total Cost	FY14 Adopted Total Non-Property Tax Revenue	Property Taxes	FY13 Amended Tax Rate	FY14 Adopted Tax Rate	Tax Rate Change
Mandated service & Mandated Dollars						
Non-Departmental - Unemployment Compensation	180,000	-	180,000	0.0010	0.0010	0.0000
Human Services-Child Day Care	5,523,472	5,523,472	-	0.0000	0.0000	0.0000
Human Services-Child Foster Care & Adoption Assistance	1,993,178	651,000	1,342,178	0.0060	0.0073	0.0013
Human Services-Special Assistance for Adults	1,320,000	-	1,320,000	0.0073	0.0072	(0.0001)
Education-Debt Service	32,288,780	3,385,684	28,903,096	0.1699	0.1572	(0.0127)
Contributions to Other Funds -						
Separation Allowance for Law Enforcement	457,220	-	457,220	0.0025	0.0025	0.0000
Other Debt Service	10,070,555	-	10,070,555	0.0579	0.0548	(0.0031)
Total	51,833,205	9,560,156	42,273,049	0.2446	0.2299	(0.0146)
Mandated Service & Discretionary Dollars						
Board of Commissioners	986,022	-	986,022	0.0046	0.0054	0.0008
Board of Elections	861,492	95,000	766,492	0.0045	0.0042	(0.0003)
Finance	989,067	-	989,067	0.0058	0.0054	(0.0004)
General Services - Street Sign Maintenance	174,290	5,000	169,290	0.0009	0.0009	0.0000
Register of Deeds	547,228	1,757,000	(1,209,772)	(0.0049)	(0.0066)	(0.0017)
Tax Assessor, Land Records, Appraisal	2,076,082	-	2,076,082	0.0118	0.0113	(0.0005)
Tax Collector Administration	1,033,785	285,227	748,558	0.0031	0.0041	0.0010
Construction Standards	1,279,501	2,173,000	(893,499)	(0.0027)	(0.0049)	(0.0022)
Courts-General Services Administration	593,847	316,000	277,847	0.0010	0.0015	0.0005
Emergency Management	885,223	100,000	785,223	0.0046	0.0043	(0.0003)
EMS	6,549,772	4,610,305	1,939,467	0.0121	0.0105	(0.0016)
Jail	10,861,127	1,074,865	9,786,262	0.0490	0.0532	0.0042
Sheriff	11,941,522	1,914,925	10,026,597	0.0521	0.0545	0.0024
Soil & Water Conservation District & Watershed Protect.	229,156	30,450	198,706	0.0012	0.0011	(0.0001)
Cardinal Innovations Healthcare Solutions-Mental						
Health/Substance Abuse/Developmental Disabilities	665,116	-	665,116	0.0037	0.0036	(0.0001)
Human Services-Administration	2,553,974	-	2,553,974	0.0125	0.0139	0.0014
Human Services-Adult & Family Services	1,969,365	625,166	1,344,199	0.0088	0.0073	(0.0015)
Human Services-Aid to the Blind	12,000	-	12,000	0.0001	0.0001	0.0000
Human Services-Child Support Services	1,469,257	1,251,000	218,257	0.0019	0.0012	(0.0007)
Human Services-Child Welfare Services	5,552,511	2,575,717	2,976,794	0.0143	0.0162	0.0019
Human Services-Economic Services	7,675,654	5,265,396	2,410,258	0.0108	0.0131	0.0023
Human Services-Emergency Assistance	171,000	-	171,000	0.0009	0.0009	0.0000
Human Services-Transportation Services	2,782,704	2,035,960	746,744	0.0054	0.0041	(0.0013)
Contribution to Cabarrus Health Alliance	5,907,933	-	5,907,933	0.0293	0.0321	0.0028
Education-Capital Outlay	2,833,000	-	2,833,000	0.0270	0.0154	(0.0116)
Education-Current Expense	56,835,862	-	56,835,862	0.3048	0.3092	0.0044
Education-ITS Services	84,000	-	84,000	0.0003	0.0005	0.0002
Education-Sales Tax and Lottery	-	18,072,880	(18,072,880)	(0.1137)	(0.0983)	0.0154
Contributions to Other Agencies - Medical Examiner	55,000	-	55,000	0.0004	0.0003	(0.0001)
Unrestricted Sales Tax Revenues	-	22,375,835	(22,375,835)	(0.0965)	(0.1217)	(0.0252)
Delinquent Property and Vehicle Tax	-	2,920,000	(2,920,000)	(0.0112)	(0.0159)	(0.0047)
Interest on Property and Vehicle Tax	-	660,947	(660,947)	(0.0031)	(0.0036)	(0.0005)
Total	127,575,490	68,144,673	59,430,817	0.3389	0.3233	(0.0156)
Discretionary Service & Mandated Dollars						
Economic Development Incentive Grants	2,497,217	-	2,497,217	0.0075	0.0136	0.0061
Contribution to Other Agencies -						
Juvenile Crime Prevention-Teen Court	121,498	121,498	-	0.0000	0.0000	0.0000
Contributions to Other Agencies -						
Juvenile Crime Prevention-Unallocated	39,000	39,000	-	-	-	-
Contribution to Other Agencies -						
Juvenile Crime Prevention-Board	-	15,500	(15,500)	0.0000	(0.0001)	(0.0001)
Contributions to Other Agencies - Forestry Service	86,179	-	86,179	0.0004	0.0005	0.0001
Contributions to Other Agencies - Boys & Girls Club	97,613	97,613	-	0.0000	0.0000	0.0000
Contributions to Other Agencies - Shift Mentoring	12,000	12,000	-	0.0000	0.0000	0.0000
Contributions to Other Agencies -						
Rowan County Youth Service Bureau	25,000	25,000	-	0.0000	0.0000	0.0000
Contribution to Other Agencies - Sales Tax Fire Districts	586,785	586,785	-	0.0000	0.0000	0.0000
Contributions to Other Agencies -						
Obligation to City of Kannapolis	1,465,804	-	1,465,804	0.0079	0.0080	0.0000
Total	4,931,096	897,396	4,033,700	0.0158	0.0219	0.0061
Basic Administrative Services						
County Manager	722,691	-	722,691	0.0038	0.0039	0.0001
General Services-Ground Maintenance, Admin, Building						
Maintenance, Facility Svcs, Fleet Maintenance	8,029,301	143,600	7,885,701	0.0447	0.0429	(0.0018)
Human Resources	627,537	-	627,537	0.0034	0.0034	0.0000
Information Technology	4,089,266	167,850	3,921,416	0.0212	0.0213	0.0001
Total	13,468,795	311,450	13,157,345	0.0731	0.0716	(0.0016)

Program Matrix

PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND

Mandated service & mandated dollars						
Mandated service & discretionary dollars						
Discretionary service & mandated dollars						
Basic administrative services						
Discretionary service & discretionary dollars						
1 cent = \$1,838,442						
Program	FY14 Adopted Total Cost	FY14 Adopted Total Non-Property Tax Revenue	Property Taxes	FY13 Amended Tax Rate	FY14 Adopted Tax Rate	Tax Rate Change
Discretionary Service & Discretionary Dollars						
Communications & Outreach	340,201	541,750	(201,549)	(0.0013)	(0.0011)	0.0002
Non-Departmental-Salary Adjustments	550,000	-	550,000	0.0008	0.0030	0.0022
Non-Departmental-B&E Rental and Utilities	91,658	-	91,658	0.0010	0.0005	(0.0005)
Non-Departmental-Other Benefits (Retiree Health Ins)	716,490	-	716,490	0.0039	0.0039	0.0000
Non-Departmental-Insurance Settlements	50,000	-	50,000	0.0001	0.0003	0.0002
Non-Departmental-Adequate Public Facilities Reimb	-	-	-	0.0000	0.0000	(0.0000)
Non-Departmental-Contingency	1,304,428	-	1,304,428	0.0012	0.0071	0.0059
Non-Departmental-Fuel	100,000	-	100,000	0.0004	0.0005	0.0001
Non-Departmental-Consultants and Legal	125,000	-	125,000	0.0003	0.0007	0.0004
Libraries	2,333,082	316,527	2,016,555	0.0120	0.0110	(0.0010)
Active Living & Parks-Parks	1,399,140	289,600	1,109,540	0.0064	0.0060	(0.0004)
Active Living & Parks-Senior Centers	587,718	251,303	336,415	0.0024	0.0018	(0.0006)
Animal Control	893,836	7,100	886,736	0.0044	0.0048	0.0004
Community Development	350,277	168,790	181,487	0.0010	0.0010	0.0000
Planning-Subdivision & Zoning Control	729,222	109,871	619,351	0.0034	0.0034	(0.0001)
Elma C. Lomax Incubator Farm	114,089	5,000	109,089	-	0.0006	0.0006
Human Services-Nutrition	478,867	190,815	288,052	0.0016	0.0016	0.0000
Human Services-Senior Services	726,718	414,144	312,574	0.0017	0.0017	0.0000
Cooperative Extension	400,696	56,030	344,666	0.0018	0.0019	0.0000
Human Services-Adult Day Care	71,543	62,600	8,943	0.0001	0.0000	(0.0001)
Human Services-Community Alternatives Program (CAP)	1,352,197	1,384,748	(32,551)	0.0000	(0.0002)	(0.0002)
Human Services-Veterinarian Services	-	-	-	0.0002	0.0000	(0.0002)
Veterans Services	235,769	1,000	234,769	0.0013	0.0013	0.0000
Waste Reduction-Recycling	251,735	107,000	144,735	0.0012	0.0008	(0.0004)
Contributions to Other Funds-CDBG	25,000	-	25,000	0.0001	0.0001	(0.0000)
Contributions to Other Funds-Capital Projects	1,370,000	-	1,370,000	0.0024	0.0075	0.0050
Contributions to Other Funds-Internal Service Fund	-	-	-	0.0020	0.0000	(0.0020)
Contributions to Other Funds-Arena Fund	692,830	-	692,830	0.0044	0.0038	(0.0006)
Contributions to Other Agencies - Special Olympics	55,930	-	55,930	0.0003	0.0003	(0.0000)
Contributions to Other Agencies - Arts Council	-	-	-	0.0001	0.0000	(0.0001)
Contributions to Other Agencies -						
Economic Development Corp	332,000	-	332,000	0.0015	0.0018	0.0003
ABC Profits, Parking Fees, Interest on Investments, Sale of Fixed Assets, Contribution from Special Revenue	-	390,843	(390,843)	(0.0029)	(0.0021)	0.0008
Fund Balance	-	-	-	(0.0314)	0.0000	0.0314
Total	15,678,426	4,297,121	11,381,305	0.0204	0.0619	0.0415
TOTALS	213,487,012	83,210,796	130,276,216	0.7000	0.7000	0.0000

Program Matrix

PROGRAM FUNDING MATRIX BY SERVICE AREA GENERAL FUND

Mandated service & mandated dollars						
Mandated service & discretionary dollars						
Discretionary service & mandated dollars						
Basic administrative services						
Discretionary service & discretionary dollars						
1 cent = \$1,838,442						
Program	FY14 Total Cost	FY14 Total Non-Property Tax Revenue	Property Taxes	FY13 Amended Tax Rate	FY14 Adopted Tax Rate	Tax Rate Change
General Government						
Board of Commissioners	986,022	-	986,022	0.0046	0.0054	0.0008
Board of Elections	861,492	95,000	766,492	0.0045	0.0042	(0.0003)
Finance	989,067	-	989,067	0.0058	0.0054	(0.0004)
General Services - Street Sign Maintenance	174,290	5,000	169,290	0.0009	0.0009	0.0000
Register of Deeds	547,228	1,757,000	(1,209,772)	(0.0049)	(0.0066)	(0.0017)
Tax Assessor, Land Records, Appraisal	2,076,082	-	2,076,082	0.0118	0.0113	(0.0005)
Tax Collector Administration	1,033,785	285,227	748,558	0.0031	0.0041	0.0010
Communications & Outreach	340,201	541,750	(201,549)	(0.0013)	(0.0011)	0.0002
County Manager	722,691	-	722,691	0.0038	0.0039	0.0001
General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	8,029,301	143,600	7,885,701	0.0447	0.0429	(0.0018)
Human Resources	627,537	-	627,537	0.0034	0.0034	0.0000
Information Technology	4,089,266	167,850	3,921,416	0.0212	0.0213	0.0001
Non-Departmental-Salary Adjustments	550,000	-	550,000	0.0008	0.0030	0.0022
Non-Departmental-B&E Rental and Utilities	91,658	-	91,658	0.0010	0.0005	(0.0005)
Non-Departmental-Other Benefits (Retiree Health Ins)	716,490	-	716,490	0.0039	0.0039	0.0000
Non-Departmental-Insurance Settlements	50,000	-	50,000	0.0001	0.0003	0.0002
Non-Departmental-Adequate Public Facilities Reimb	-	-	-	0.0000	0.0000	(0.0000)
Non-Departmental-Contingency	1,304,428	-	1,304,428	0.0012	0.0071	0.0059
Non-Departmental-Fuel	100,000	-	100,000	0.0004	0.0005	0.0001
Non-Departmental-Consultants and Legal	125,000	-	125,000	0.0003	0.0007	0.0004
Non-Departmental - Unemployment Compensation	180,000	-	180,000	0.0010	0.0010	0.0000
Total	23,594,538	2,995,427	20,599,111	0.1063	0.1120	0.0058
Culture & Recreation						
Libraries	2,333,082	316,527	2,016,555	0.0120	0.0110	(0.0010)
Active Living & Parks-Parks	1,399,140	289,600	1,109,540	0.0064	0.0060	(0.0004)
Active Living & Parks-Senior Centers	587,718	251,303	336,415	0.0024	0.0018	(0.0006)
Total	4,319,940	857,430	3,462,510	0.0208	0.0188	(0.0020)
Public Safety						
Construction Standards	1,279,501	2,173,000	(893,499)	(0.0027)	(0.0049)	(0.0022)
Courts-General Services Administration	593,847	316,000	277,847	0.0010	0.0015	0.0005
Emergency Management	885,223	100,000	785,223	0.0046	0.0043	(0.0003)
EMS	6,549,772	4,610,305	1,939,467	0.0121	0.0105	(0.0016)
Jail	10,861,127	1,074,865	9,786,262	0.0490	0.0532	0.0042
Sheriff	11,941,522	1,914,925	10,026,597	0.0521	0.0545	0.0024
Animal Control	893,836	7,100	886,736	0.0044	0.0048	0.0004
Total	33,004,828	10,196,195	22,808,633	0.1206	0.1239	0.0035
Economic & Physical Development						
Soil & Water Conservation District & Watershed Protect.	229,156	30,450	198,706	0.0012	0.0011	(0.0001)
Community Development	350,277	168,790	181,487	0.0010	0.0010	0.0000
Economic Development Incentive Grants	2,497,217	-	2,497,217	0.0075	0.0136	0.0061
Planning-Subdivision & Zoning Control	729,222	109,871	619,351	0.0034	0.0034	(0.0001)
Elma C. Lomax Incubator Farm	114,089	5,000	109,089	-	0.0006	0.0006
Total	3,919,961	314,111	3,605,850	0.0131	0.0196	0.0065
Human Services						
Human Services-Child Day Care	5,523,472	5,523,472	-	0.0000	0.0000	0.0000
Human Services-Child Foster Care & Adoption Assistance	1,993,178	651,000	1,342,178	0.0060	0.0073	0.0013
Human Services-Special Assistance for Adults	1,320,000	-	1,320,000	0.0073	0.0072	(0.0001)
Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse/Developmental Disabilities	665,116	-	665,116	0.0037	0.0036	(0.0001)
Human Services-Administration	2,553,974	-	2,553,974	0.0125	0.0139	0.0014
Human Services-Adult & Family Services	1,969,365	625,166	1,344,199	0.0088	0.0073	(0.0015)
Human Services-Aid to the Blind	12,000	-	12,000	0.0001	0.0001	(0.0000)
Human Services-Child Support Services	1,469,257	1,251,000	218,257	0.0019	0.0012	(0.0007)
Human Services-Child Welfare Services	5,552,511	2,575,717	2,976,794	0.0143	0.0162	0.0019
Human Services-Economic Services	7,675,654	5,265,396	2,410,258	0.0108	0.0131	0.0023
Human Services-Emergency Assistance	171,000	-	171,000	0.0009	0.0009	0.0000
Human Services-Transportation Services	2,782,704	2,035,960	746,744	0.0054	0.0041	(0.0013)
Human Services-Nutrition	478,867	190,815	288,052	0.0016	0.0016	0.0000
Human Services-Senior Services	726,718	414,144	312,574	0.0017	0.0017	0.0000
Cooperative Extension	400,696	56,030	344,666	0.0018	0.0019	0.0000
Human Services-Adult Day Care	71,543	62,600	8,943	0.0001	0.0000	(0.0001)
Human Services-Community Alternatives Program (CAP)	1,352,197	1,384,748	(32,551)	0.0000	(0.0002)	(0.0002)
Human Services-Veterinarian Services	-	-	-	0.0002	0.0000	(0.0002)
Veterans Services	235,769	1,000	234,769	0.0013	0.0013	0.0000
Contribution to Cabarrus Health Alliance	5,907,933	-	5,907,933	0.0293	0.0321	0.0028
Total	40,861,954	20,037,048	20,824,906	0.1076	0.1133	0.0057

Program Matrix

PROGRAM FUNDING MATRIX BY SERVICE AREA GENERAL FUND

Mandated service & mandated dollars						
Mandated service & discretionary dollars						
Discretionary service & mandated dollars						
Basic administrative services						
Discretionary service & discretionary dollars						
1 cent = \$1,838,442						
Program	FY14 Total Cost	FY14 Total Non-Property Tax Revenue	Property Taxes	FY13 Amended Tax Rate	FY14 Adopted Tax Rate	Tax Rate Change
Environmental Protection						
Waste Reduction-Recycling	251,735	107,000	144,735	0.0012	0.0008	(0.0004)
Total	251,735	107,000	144,735	0.0012	0.0008	(0.0004)
Education						
Education-Debt Service	32,288,780	3,385,684	28,903,096	0.1699	0.1572	(0.0127)
Education-Capital Outlay	2,833,000	-	2,833,000	0.0270	0.0154	(0.0116)
Education-Current Expense	56,835,862	-	56,835,862	0.3048	0.3092	0.0044
Education-ITS Services	84,000	-	84,000	0.0003	0.0005	0.0002
Education-Sales Tax and Lottery	-	18,072,880	(18,072,880)	(0.1137)	(0.0983)	0.0154
Total	92,041,642	21,458,564	70,583,078	0.3883	0.3839	(0.0044)
Other Programs						
Contributions to Other Funds -						
Separation Allowance for Law Enforcement	457,220	-	457,220	0.0025	0.0025	0.0000
Contributions to Other Agencies - Medical Examiner	55,000	-	55,000	0.0004	0.0003	(0.0001)
Contribution to Other Agencies -						
Juvenile Crime Prevention-Teen Court	121,498	121,498	-	0.0000	0.0000	0.0000
Contributions to Other Agencies -						
Juvenile Crime Prevention-Unallocated	39,000	39,000	-	-	-	-
Contribution to Other Agencies -						
Juvenile Crime Prevention-Board	-	15,500	(15,500)	0.0000	(0.0001)	(0.0001)
Contributions to Other Funds-CDBG	25,000	-	25,000	0.0001	0.0001	(0.0000)
Contributions to Other Funds-Capital Projects	1,370,000	-	1,370,000	0.0024	0.0075	0.0050
Contributions to Other Funds-Internal Service Fund	-	-	-	0.0020	0.0000	(0.0020)
Contributions to Other Funds-Arena Fund	692,830	-	692,830	0.0044	0.0038	(0.0006)
Contributions to Other Agencies - Forestry Service	86,179	-	86,179	0.0004	0.0005	0.0001
Contributions to Other Agencies - Special Olympics	55,930	-	55,930	0.0003	0.0003	(0.0000)
Contributions to Other Agencies - Arts Council	-	-	-	0.0001	0.0000	(0.0001)
Contributions to Other Agencies -						
Economic Development Corp	332,000	-	332,000	0.0015	0.0018	0.0003
Contributions to Other Agencies - Boys & Girls Club	97,613	97,613	-	0.0000	0.0000	0.0000
Contributions to Other Agencies - Shift Mentoring	12,000	12,000	-	0.0000	0.0000	0.0000
Contributions to Other Agencies - Rowan County Youth Service	25,000	25,000	-	0.0000	0.0000	0.0000
Contribution to Other Agencies - Sales Tax Fire Districts	586,785	586,785	-	0.0000	0.0000	0.0000
Contributions to Other Agencies -						
Obligation to City of Kannapolis	1,465,804	-	1,465,804	0.0079	0.0080	0.0000
Total	5,421,859	897,396	4,524,463	0.0221	0.0246	0.0025
Non-Education Debt Service						
Other Debt Service	10,070,555	-	10,070,555	0.0579	0.0548	(0.0031)
Total	10,070,555	-	10,070,555	0.0579	0.0548	(0.0031)
Undesignated Revenues						
Unrestricted Sales Tax Revenues	-	22,375,835	(22,375,835)	(0.0965)	(0.1217)	(0.0252)
Delinquent Property and Vehicle Tax	-	2,920,000	(2,920,000)	(0.0112)	(0.0159)	(0.0047)
Interest on Property and Vehicle Tax	-	660,947	(660,947)	(0.0031)	(0.0036)	(0.0005)
ABC Profits, Parking Fees, Interest on Investments, Sale of Fixed Assets, Contribution from Special Revenue	-	390,843	(390,843)	(0.0029)	(0.0021)	0.0008
Fund Balance	-	-	-	(0.0314)	0.0000	0.0314
Total	-	26,347,625	(26,347,625)	(0.1451)	(0.1433)	0.0017
TOTALS	213,487,012	83,210,796	130,276,216	0.7000	0.7000	0.0000
Total includes mandated as well as discretionary services						



Position Summary

TOTAL AUTHORIZED POSITIONS

The following is a comparative summary of employee positions and their full-time equivalents (FTE) by service area and department for the Fiscal Years 2012 through 2014. Full-time equivalents include all full-time, part-time, and temporary positions.

Service Areas	Budget		Amended		Requested		Adopted		Change	
	FY 2012		FY 2013		FY 2014		FY 2014			
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
General Government										
Board of Commissioners	7	3.000	7	3.000	7	3.000	7	3.000	0	0.00
County Manager	6	5.900	5	5.000	5	5.000	5	5.000	0	0.00
Legal	4	4.000	4	4.000	4	4.000	0	0.000	-4	-4.00
Communications and Outreach	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Human Resources	5	5.000	5	5.000	5	5.000	5	5.000	0	0.00
Tax Collector	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Tax Assessor	30	30.000	26	26.000	26	26.000	26	26.000	0	0.00
Board of Elections	13	8.755	13	7.755	13	7.755	13	7.755	0	0.00
Register of Deeds	7	7.000	7	7.000	8	7.625	8	8.000	1	1.00
Finance	11	10.700	11	10.800	11	10.800	11	10.800	0	0.00
Information Technology Services	21	21.000	20	20.000	23	23.000	23	23.000	3	3.00
Grounds Maintenance	9	9.000	9	9.000	9	9.000	9	9.000	0	0.00
General Services Administration	5	5.000	5	5.000	6	6.000	6	6.000	1	1.00
Building Maintenance	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Facility Services	29	26.625	29	26.625	31	28.125	26	26.000	-3	-0.63
Street Sign Maintenance	2	2.000	2	2.000	2	2.000	2	2.000	0	0.00
Fleet Maintenance	5	5.000	5	5.000	6	5.625	6	6.000	1	1.00
Total	177	165.980	171	159.180	179	165.930	170	160.555	-1	1.38
Cultural & Recreational										
Active Living and Parks	45	16.659	46	17.828	46	17.828	50	18.395	4	0.57
Aging Programs			8	5.950	8	5.950	8	5.950	0	0.00
Concord Library	20	19.475	43	34.875	51	37.775	43	34.900	0	0.02
Kannapolis Library	7	7.000	0	0.000	0	0.000	0	0.000	0	0.00
Mt. Pleasant Library	2	2.000	0	0.000	0	0.000	0	0.000	0	0.00
Harrisburg Library	4	4.000	0	0.000	0	0.000	0	0.000	0	0.00
County Fair	2	2.000	2	1.670	2	1.670	2	1.670	0	0.00
Total	80	51.134	99	60.323	107	63.223	103	60.915	4	0.59
Public Safety										
Sheriff	145	144.750	146	145.750	157	156.750	157	156.750	11	11.00
Jail	164	161.178	165	161.618	165	161.618	165	161.618	0	0.00
Courts	2	0.961	2	0.780	2	0.780	2	0.780	0	0.00
Animal Control	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Construction Standards	13	13.000	13	13.000	16	16.000	16	16.000	3	3.00
Emergency Management	5	5.000	5	5.000	6	6.000	6	6.000	1	1.00
Emergency Medical Services	113	84.818	113	84.818	113	84.818	112	84.693	-1	-0.13
Total	452	419.707	454	420.966	469	435.966	468	435.841	14	14.88
Economic & Physical Development										
Planning and Development	6	6.000	6	6.000	6	6.000	6	6.000	0	0.00
Community Development	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Soil and Water	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Zoning Administration	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Elma C. Lomax Incubator Farm	1	1.000	1	1.000	1	1.000	1	1.000	0	0.00
Total	16	16.000	16	16.000	16	16.000	16	16.000	0	0.00

Position Summary

TOTAL AUTHORIZED POSITIONS

The following is a comparative summary of employee positions and their full-time equivalents (FTE) by service area and department for the Fiscal Years 2012 through 2014. Full-time equivalents include all full-time, part-time, and temporary positions.

Service Areas	Budget		Amended		Requested		Adopted		Change	
	FY 2012		FY 2013		FY 2014		FY 2014			
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
Human Services										
Veterans Service	4	4.000	4	4.000	4	4.000	4	4.000	0	0.00
Extension Services - 4H Summer	2	0.346	2	0.346	0	0.000	0	0.000	-2	-0.35
Department of Social Services:										
Administration	8	8.000	8	8.000	8	8.000	9	9.000	1	1.00
Transportation	32	31.750	35	34.500	35	34.500	35	34.500	0	0.00
Child Welfare Services	71	71.000	72	72.000	76	76.000	74	74.000	2	2.00
Child Support Services	19	19.000	19	19.000	19	19.000	19	19.000	0	0.00
Economic Services	100	98.584	107	107.000	122	122.000	116	116.000	9	9.00
CAP Program (Chore)	7	7.000	7	7.000	7	7.000	7	7.000	0	0.00
Adult and Family Services	41	39.980	29	27.980	38	36.980	29	27.980	0	0.00
Aging Services	14	11.950	5	5.000	5	5.000	5	5.000	0	0.00
Nutrition Title IIIC	8	4.350	8	4.350	8	4.350	8	4.350	0	0.00
In-Home Services	3	1.350	0	0.000	0	0.000	0	0.000	0	0.00
Total	309	297.310	296	289.176	322	316.830	306	300.830	10	11.65
Environmental Protection										
Landfill	5	5.000	5	5.000	5	5.000	3	3.000	-2	-2.00
Waste Reduction/Recycling	3	3.000	2	2.000	2	2.000	2	2.000	0	0.00
Total	8	8.000	7	7.000	7	7.000	5	5.000	-2	-2.00
All Services	1,042	958.13	1,043	952.65	1,100	1004.95	1068.00	979.14	25.00	26.50

Position Summary

NEW PERSONNEL

Department / Position	Grade	Positions Requested by Departments	FTE	Annual Salary	Total Annual Salary	Total with Benefits	FTE Approved	Board Adopted	Reduced Expenses	Additional Revenue
Library										
Library Assistant	62	8	0.25	7,579	60,632	5,704	0	-	-	
Planning & Development										
Codes Enforcement Officer ¹	67	3	3	37,443	112,329	160,170	3	160,170		160,170
Register of Deeds										
Deputy Register of Deeds ²	61	1	0.625	34,918	21,823.75	34,417	1	50,322		50,322
Information Technology Services										
Business Systems Analyst ³	74	2	2	60,094	120,188	161,808	2	161,808		40,760
Technical Specialist ⁴	71	1	1	52,179	52,179	71,289	1	71,289		71,289
General Services										
Grounds Maintenance Worker	58	1	1	24,152	24,152	37,545	0	-	-	
Assistant Director of General Services ⁵	74	1	1	52,698	52,698	71,920	1	71,920	-	
Custodian ⁶	57	2	1.5	22,979	34,469	71,703	4	143,280	143,280	
Fleet Mechanic ⁷	65	1	0.625	33,949	21,218	33,681	1	49,345	-	
Human Services										
Assistant Human Services Director ⁸	77	1	1	67,243	67,243	89,588	1	89,588		40,315
SW Investigative-Assessment and Treatment ⁹	70	4	4	43,337	173,348	242,196	2	121,098	61,000	-
Foreign Language Interpreter II	63	1	1	30,811	30,811	45,334	0	-	-	
Income Maintenance Caseworker I ¹⁰	62	3	3	29,337	88,011	130,629	3	130,629	99,945	65,315
Income Maintenance Caseworker III ¹¹	66	2	2	35,669	71,338	102,470	1	51,235		25,618
Income Maintenance Investigator II ¹²	66	1	1	35,669	35,669	51,235	1	51,235		25,618
Income Maintenance Supervisor II ¹³	68	3	3	39,326	117,978	167,031	2	111,354		55,677
Income Maintenance Caseworker II ¹⁴	64	5	5	32,339	161,695	235,950	2	94,380		47,190
Sheriff										
Deputy-Patrolman (Midland) ¹⁵	65	4	4	33,949	135,796	197,476	4	197,476		98,738
Civilian Telecommunicators ¹⁶	64	6	6	32,338	194,028	284,412	6	284,412	-	
Records Clerk ¹⁷	62	1	1	29,337	29,337	43,737	1	43,737		43,737
Emergency Management										
Assistant Fire Marshal ¹⁸	69	1	1	41,291	41,291	58,064	1	58,064	-	
Grand Total Requested		52	43	\$776,637	\$1,646,233	\$2,296,359	37	\$1,941,342	\$304,225	\$ 724,747
Net County Cost \$ 912,370										

Position Summary

NEW PERSONNEL

¹ Increased revenues support the new positions. An additional \$97,116 for vehicles, uniforms, and computers is required to support the function of the positions.

² Increased revenues support the new position. An additional \$2,330 for computer and training is required to support the function of the position.

³ Partial increase in revenues support the new positions. An additional \$6,212 for training, phone, computer, and office supplies is required to support the function of the positions.

⁴ Position is fully funded by Kannapolis City Schools agreement. An additional \$3,106 for training and phone is required to support the function of the position.

⁵ Increases in service, asset tracking, capital project management, and decreasing energy consumption. An additional \$2,967 for training, phone, and computer is required to support the function of the position.

⁶ Three positions funded by reduction in force of 7 part-time positions. One position funded by cancellation of Keith Corporation contract. An additional \$1,275 for uniforms and tools is required to support the function of the new position.

⁷ Increase in fleet and diversification of vehicles due to hybrid purchases. An additional \$200 for uniforms is required to support the function of the position.

⁸ Request by Social Services Board due to complexity of department functions. An additional \$3,500 for office setup, computer, office supplies, and training is required to support the function of this position.

⁹ One new request. Second position replaces a temporary position. An additional \$3,300 for training and travel is required to support the function of the new position.

¹⁰ Three positions partially funded by elimination of temporary front desk workers. An additional \$9,000 for office setup, computer, and office supplies is required to support the function of the position.

¹¹ An additional \$3,300 for office setup, computer, office supplies, and training is required to support the function of the position.

¹² An additional \$3,400 for office setup, computer, office supplies, and training is required to support the function of the position.

¹³ An additional \$7,000 for office setup, computer, office supplies, and training is required to support the function of the positions.

¹⁴ An additional \$6,000 for office setup, computer, and office supplies is required to support the function of the positions.

¹⁵ Two positions are funded by Town of Midland. An additional \$127,532 for vehicles and uniforms is required to support the function of the positions.

¹⁶ Transfer of sworn deputies currently in Telecommunications to Patrol is more cost-effective. An additional \$148,500 for vehicles and uniforms is required to support the function of the positions.

¹⁷ Increased revenues support the new position. An additional \$2,220 for computer and computer accessories is required to support the function of the position.

¹⁸ Increased activity for fire inspection and implementation of fire study. An additional \$32,172 for a vehicle, fuel, and phone is required to support the function of the position.

Position Summary

OTHER POSITION CHANGES

Department	Change Requested	Approved FTE
<u>Reclassifications</u>		
General Services		1.00
Fleet Maintenance	(1) Administrative Secretary to a Administrative Assistant Grade 62 to Grade 64 - estimated cost = \$2,353	
Planning & Development		
Construction Standards	(1) Permit Clerk to a Senior Permit Clerk Grade 62 to Grade 64 estimated cost = \$2,723	1.00
Community Development	(1) Administrative Assistant to a Community Development Coordinator Grade 64 to Grade 65 estimated cost = \$2,645	1.00
Total FTE Reclassified		3.00
<u>Deleted Positions</u>		
General Services		-4.625
Facility Services	(7) Perm. (9102) Part-time Custodians - Total FTE reduction is 4.625	
Cooperative Extension		
4H Summer Fling	(2) Temporary 4H Summer Program Assistants - positions have been frozen for several year - Total FTE reduction is 0.35	-0.35
Legal		
	Human Services Legal outsourcing:	-4.00
	(1) Administrative Secretary - reduction in force - Total FTE reduction is 1.0	
	(1) Senior Attorney - reduction in force - Total FTE reduction is 1.0	
	(1) Paralegal - reduction in force - Total FTE reduction is 1.0	
	(1) Attorney - reduction in force - Total FTE reduction is 1.0	
Landfill		
	Plan is to close landfill June 2016:	-1.995
	(2) Heavy Equipment Operators (replaced with temporary agency workers)	
Total FTE's Deleted		-10.97
<u>Change in Hours</u>		
Emergency Medical Services		0
	Part-time FTE's relocated for 35 positions (5) positions change to Perm. Part-time status - Overall FTE Change is null	
Active Living and Parks		
Parks	Part-time Park Rangers - increased FTE's by .4326 by adding 2 additional positions; hours can be spread out over existing positions	0.4326
	Temporary Recreation Facility Operators - increased FTE's by .135 by adding 2 additional positions; hours can be spread out over existing positions	0.1350
Library		
	Mail Clerk/Courier Position moved from Temporary to Perm. Part-time - increase FTE from .4750 to .50	0.0250
Total FTE's Change in Hours		0.59
<u>Position Classifications Changes</u>		
Emergency Medical Services		
	Transferred Part-time Medical Director Position to Contract Worker Position	-0.125
Elma C. Lomax Incubator Farm		
	Transferred position from the Small Projects Fund to General Fund. No impact to Position Count	0.00
Total FTE's Change in Position Classification		-0.125
Grand Total FTE's Reclassified, Deleted and Changed		-10.50



Five Year Financial Plan

The Five Year Financial Plan is a forecast of revenues and expenditures beginning with the proposed annual budget for the upcoming fiscal year. Using a five-year planning window helps ensure that commitments, obligations and anticipated needs are met in a fiscally sound manner. The Plan encompasses both operating and capital budgets for the General Fund.

The forecast assumes maintaining current levels of service unless the Board took action to indicate otherwise. Economic trends and conditions are also factored 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. 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 requires a minimum unreserved fund balance equal to 15% of general fund expenses. 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." The County staff plans to request that the County Board return to their policy of transferring "excess" fund balance to the capital reserve fund in FY 2014, however the definition of "excess" may change.

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, 2014 is expected to be 39.22% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations for the fiscal year. The following chart shows estimated FY 2014 fund balance information for all annual funds.

Five Year Financial Plan

Fund	Estimated Fund Balance 6/30/2013	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2014	Changes in Fund Balance
General	83,721,751	205,649,724	7,811,288	2,520,050	210,940,962	83,721,751	-
Landfill	3,748,739	926,000	-	-	926,000	3,748,739	-
Arena & Events Center	655,003	823,000	692,830	-	1,515,830	655,003	-
911 Emergency Telephone System	688,062	755,724	-	217,664	538,060	688,062	-
Health Insurance	2,209,399	9,385,229	-	-	9,385,229	2,209,399	-

FY 2014 inter-fund transfers are proposed as follows:

From Capital Projects Fund to General Fund transferring lottery proceeds for debt service	\$4,911,790
From Certificate of Participation (COPS) 2009 Fund to General Fund transferring COPS proceeds for debt service, COPS 2008C fund to GF	2,188,834 493,000
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.	81,041
From General Fund to Arena & Events Center Fund for the operation of the Cabarrus Arena and Events Center	692,830
From General Fund to Pension Trust Fund for the Separation Allowance Pension	457,220
From General Fund to the Capital Projects Fund	1,370,000

FY 2014 Proposed General Fund Balance Uses and Assignments

Category	Amount	Explanation
Non Spendable	200,000	Estimate of inventories and prepaid expenses
Restricted	13,000,000	Estimate for Stabilization by State Statute
Committed	10,000	Estimate of Amount Committed for Re-Valuation expenses
Assigned	20,839,328	Amount reserved for future anticipated expenditures
Unassigned	32,019,152	15% board fund balance policy
Unassigned	17,653,271	Estimate of funds available for appropriation
TOTAL	\$83,721,751	

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 or assigned expenditures.

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

Ad valorem (property) taxes provide 62.8% of the revenue of the General Fund. Projections are based on a tax rate of \$0.70 per \$100 of assessed value for 2014. The total taxable property value is estimated at \$18,928,458,292. Total revenues in this category are projected at \$133,692,292 which represents a 4.93% increase from the FY 2013 budget.

The revaluation of the property values in 2012 decreased the tax base in FY 2013 by 12.3%, the equivalent of \$14.9 million in tax proceeds. Fortunately the economy is slowly improving and small increases are projected each year over the next five years. For real property, growth of 1.5% was used for FY 2015 and 2% for each of the fiscal years 2016-2018. In addition a growth factor of 6% was used in estimating the effect of revaluation in FY 2017. Personal property valuations were projected to grow 1% each year. Public Service property was estimated to grow 2% each year and motor vehicles were estimated to experience a 3% annual growth rate.

The change in the collection process for motor vehicles is expected to increase the collection percentage for this tax. We have included an increase in the collection percentage of 5% beginning in FY 2015.

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.

Since they are associated with new construction and real estate sales, revenue from these fees declined considerably as a result of the Great Recession. However, moderate increases in revenues began in FY2012 in these areas and improved greatly in FY 2013. We anticipate Register of Deeds fees to increase 30% in FY 2014 and 4% thereafter and Building Inspector fees to increase 46% per year in FY 2014 and 6% per year thereafter. We have added personnel to accommodate the increased services demands in these two areas.

The ambulance fee schedules were revised in FY 2013 and this resulted in a large increase in fees this year. We anticipate the fees to continue to grow 3.3% in FY 2014 but estimated only 2% increases in the later four years due to the possibility of Medicaid rate reductions from Federal healthcare changes.

Sales Taxes

Fiscal Year 2014 sales tax revenue is budgeted at a 17.22% increase from FY 2013. Some of this increase (approximately \$ 1.8 million or 33%) relates to the under-budgeted ¼ cent sales tax for school

Five Year Financial Plan

debt service which began in FY 2012 and should have been annualized in the FY 2013 budget. Growth in this area has occurred and is projected to increase, however, due to the lingering unemployment rates and considerable sales tax refunds to nonprofits and governments, future projections remain conservative at a 1.5% increase for years after FY 2014.

County staff members continue to work with the NC Department of Revenue to research this matter more thoroughly.

A referendum establishing a ¼ percent sales tax to support public school capital projects was passed on May 17, 2011. This new sales tax is coming in even better than projected. Collections will be used to pay school debt service.

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 percent. The General Assembly might change the distribution formula again; however, receipts of at least \$2.0 million annually are expected.

Lottery proceeds are used toward the repayment of school construction debt over the entire five-year planning period. The accumulation of \$10.9 million in lottery proceeds from previous years allowed appropriations to exceed receipts in fiscal years 2013 and 2014. The expected revenues return to \$2 million per year for years after FY 2015.

Other Revenues

QSCB subsidy payments were reduced \$ 67,070 based on the federal sequestration funding reductions. We have included this in the five year plan as if this reduction is permanent.

One-Time Revenue Sources

Capitalized interest proceeds from certificates of participation (COPS) issued in 2008 and 2009 were realized in FY 2012, 2013 and 2014 to offset interest payments of new school debt service and the jail housing unit. The FY 2014 projection contains \$ 2,467,049 of one-time revenues that will be generated from the conversion of the DMV system from delayed billings to tax and tag billing together. This provides an additional four months of motor vehicle taxes in FY 2014. These one-time revenues have been used for one-time expenses as noted in the Capital Improvement Plan.

EXPENDITURES

FY 2014 was adopted at \$213,461,012, based on a tax rate of \$0.70. This is a \$ 5,825,471 (2.81%) increase over FY 2013.

Overall spending for the five years of the planning period shows slight increases. The major increases in costs relate to health insurance which was projected to increase 7.5% in FY 2014, experience a slight increase in FY 2015 and 7% per year thereafter. We will be adding part-time employees who average over 30 hours per week to our health insurance in FY 2014 (a year before the required timeframe per new federal regulations.) This is only expected to impact three employees and cost \$ 23,946.

We will continue to seek guidance from the Board at the annual retreat regarding cost of living increases and merits for the staff of the County, Health Alliance and Schools locally funded personnel in future years of the plan. Personnel increases in the proposed FY 2014 budget include a net realignment of 26.5 FTE's at a cost of \$1,967,134. The personnel section of the budget document includes a listing of each

Five Year Financial Plan

position and the \$ 724,747 in additional revenues that are included in the budget which offset the county costs and also delineates \$304,225 in reduced expenses related to the positions as well.

FY 2015 adds \$ 411,500 for library personnel and equipment for the new library in Midland built as part of the Town Hall and \$ 374,374 for the EMS co-Station at Concord Mills for staff, capital and operating expenses. These are reflected as \$468,299 in personnel additions and \$313,575 in additions to Operating Miscellaneous Not Captured in Other Categories in FY 2015.

The most volatile of the expenses are the Economic Development incentives previously awarded. They are on a schedule based on when capital projects of various businesses will be completed and refund requests submitted and therefore vary widely from year to year.

Debt Service

Servicing the county's debt continues to command a significant portion of annual spending and is estimated at 20.26% percent of general fund spending in FY2014.

During FY 2013, the County was able to refund a large portion of the Series 2005 and 2006 general obligation bonds. The net present value of the savings over the course of the terms of the bonds was \$5,522,531.

Principal payments on the Qualified School Construction Bonds will begin in fiscal FY2016. A federal subsidy reimburses nearly the entire interest cost on the debt, as indicated in the revenue projections, however the sequestration did reduce payments by 8.7% (\$67,070). The principal payments on this debt issue were deferred for five years. In FY 2016, the first principal payment enters the plan and will remain constant at \$1.33 million for a period of 10 years.

The budget process brings to light the many capital needs of the County, the schools and the Community College. Should the Board desire to issue general obligation bonds to fund \$100,000,000 of these needs in FY 2017, current estimates of the debt service on that amount are \$8,433,430 and would fit into the plan in FY 2017 without requiring an increase in the property tax rate.

Kannapolis Obligation (TIF)

The Board of Commissioners entered into an obligation in 2011 requiring it to give the City of Kannapolis county property tax receipts from improvements made within a special tax district around North Carolina Research Park. This contribution will be used by the city to service 50 percent of the debt requirements of a \$35 million certificates of participation (COPs) issue from 2010 (note: the county's actual obligation is the amount of property taxes collected from the improvements in the district, or 50 percent of the debt service, whichever is less, for the 17 year term of the debt). The County's share will not exceed \$1.6 million annually.

Proceeds from the COPs are being used to fund public improvements in and around North Carolina Research Park in downtown Kannapolis, as well as for the construction of a 60,000 square foot building for the Cabarrus Health Alliance near the Rowan County line, also in downtown Kannapolis.

School Funding

The FY 2014 proposed budget includes an increase of \$1,433,094 in current expense funding to the schools for technology needs and building maintenance. \$138,891 is also included to provide a 1.5% increase to the locally funded supplements for staff. \$679,330 was provided to fund the growth in ADM expected by the systems. The ADM calculation was changed to exclude funding for school health nurses

Five Year Financial Plan

provided by the Cabarrus Health Alliance with funding from the county and this required \$ 25,450 in additional funding to Kannapolis City Schools in order to maintain ADM equity.

Cabarrus Health Alliance Funding

The Board approved \$ 658,756 in additional funds for the Cabarrus Health Alliance (CHA) in FY 2014. This was composed of recurring funds for school health nurses to increase their days of service by nine days and their hours of service from 6.5 to 7.5 hours per day. Health insurance costs for these staff were also included in the projection. An environmental health inspector was also added to the recurring funding for the Alliance.

\$300,000 was also funded on a one-time basis to assist the CHA in adjusting to recently announced State cuts. This is reduced from the expenditures in the FY2015 projection.

Operating Expenses Miscellaneous

The forecast for “Miscellaneous Operating Expenditures Not Captured in Other Categories” includes operational costs of the new library in Midland of \$ 131,300 and \$ 181,875 in operating expenses and start up for the EMS co-station at Concord Mills.

Contributions to the Arena Fund

The contributions to the Arena Fund declined by \$91,554 due to a reduction in operating costs anticipated for FY2014.

Contributions to Other Agencies

The Board approved the addition of \$ 20,000 to the Economic Development Commission and a decrease of \$26,000 to the Cabarrus Arts Council in its deliberations. These are reflected in the FY 2014 projection.

Capital Projects/ One-Time Expenditures

The Five Year Financial Plan also includes funding for a number of capital improvement projects with funding from the General Fund. A detailed schedule and description of these projects as well as other projects funded through other Funds is found in the Capital Improvement Plan (CIP).

The State revamped the unemployment system and required funding of 1% of taxable wages (up to a cap of \$214 per person) into a state fund for these expenses in FY 2014 in addition to Counties paying their direct costs for that year. This affects FY 2014 with an estimated additional one-time cost of \$ 222,911.

Conclusion

The spending levels specified in the Five Year Financial Plan are prudent and meet the needs of the County, the school systems and the Community College while still maintaining adequate general fund reserves.

It is important to note, however, that revenue projections in these plans assume continuing improvement in the economy. In the absence of such improvement, considerable adjustments will be required.

Five Year Financial Plan

GENERAL FUND

	Revaluation Year				
	2014	2015	2016	2017	2018
Budgeted Revenues for:					
Amended Budget less one time revenues from the previous fiscal year	191,835,332	203,400,339	206,710,357	210,144,532	220,391,089
Ad valorem					
Change resulting from Revaluation	-	-	-	6,737,639	
Growth/Decline in tax base	2,780,813	2,017,698	2,591,597	2,645,357	2,835,022
Improvement in DMV collections rate 5%		470,000			
Other Taxes					
Growth in Sales taxes	3,350,847	443,951	450,610	457,369	464,230
New 1/4 cent sales tax/education capital projects	1,957,211	89,103	90,439	91,796	93,173
Permits & Fees					
Ambulance Fees	145,805	92,206	94,050	95,931	97,850
Building Inspection Fees	671,804	126,780	134,387	142,450	150,997
Register of Deeds Fees	405,800	70,280	73,091	76,015	79,055
Other					
QSCB Subsidy Payments	(67,070)	-	-	-	-
Increase (Decrease) in other Revenues	2,319,797	-	-	-	-
Total Re-occurring Revenues	203,400,339	206,710,357	210,144,532	220,391,089	224,111,417
One Time Revenue Sources					
Proceeds from DMV change (4 months add revenues)	2,467,049				
COPs Proceeds - School Debt/Housing Unit	2,681,834	-	-	-	
Lottery Proceeds	4,911,790	2,200,000	2,000,000	2,000,000	2,000,000
	-	-	-	-	-
Fund Balance Appropriated	-	1,197,050	-	-	-
Total One-time Revenues	10,060,673	3,397,050	2,000,000	2,000,000	2,000,000
Total Revenues	213,461,012	210,107,407	212,144,532	222,391,089	226,111,417
Budgeted Expenditures for:					
Amended Budget less one time expenditures from the previous fiscal year	200,226,468	209,035,101	208,887,407	210,214,519	216,455,184
County Services					
Personnel increases due to service expansion/realignments	1,967,134	468,299		-	
Increases in Health Insurance	907,698	300,000	511,000	546,770	585,044
Benefits for part-time employees (Health Care Reform)	23,946		-	-	
Increase in Merits/Salary Adjustments/COLA/Outside Ag.	1,013,852		-	-	-
Operating (misc., not captured in other categories)*	687,130	339,175	1,500,000		
Debt					
Retirement of Debt Service	(246,921)	(262,333)	(275,216)	(395,621)	(283,942)
Schools	(777,256)	(786,818)	(1,067,522)	(1,093,139)	(1,123,669)
Qualified School Construction Bonds	-	-	1,330,000	-	
New Debt Service for Capital Needs				8,433,430	(88,113)
Other					
Fulfilled/Added Econ Dev Incentive Grants	1,151,217	50,283	(674,450)	(1,249,400)	(167,000)
Obligation to Knapolis (TIF)	44,000	43,700	3,300	(1,375)	1,625
Increase in Current Expense Funding for Schools (tech lease)	1,433,094				
Increase in current expense for supplements (1.5%)	138,891				
Increase in current expense for growth in ADM	679,330				
Increase to KCS if pull school nurses out of ADM calc	25,450				
Special Olympics Salary increase FY 2013	930				
Increase in Contribution to Health Alliance	658,756	(300,000)	-	-	-
Decrease in Contribution to Arena Fund	(91,554)	-	-	-	
Increase to EDC	20,000				
Increase (Decrease) in Contingency	1,198,936			-	
Decrease to Arts Council	(26,000)				
Total Re-occurring Expenditures	209,035,101	208,887,407	210,214,519	216,455,184	215,379,129
Capital Projects/ One-time Expenditures					
Capital Improvement Plan - General Fund Monies	4,203,000	1,220,000	1,220,000	1,220,000	1,220,000
Contribution to State Unemployment Fund	222,911				
Total Capital/One-time Expenditures	4,425,911	1,220,000	1,220,000	1,220,000	1,220,000
Total Expenditures	213,461,012	210,107,407	211,434,519	217,675,184	216,599,129
Revenues over (under) Expenditures	0	0	710,013	4,715,906	9,512,288
Estimated Unassigned Fund Balance	49,672,423	48,475,373	49,185,386	53,901,292	63,413,580
as percentage of General Fund Budget	23.27%	23.07%	23.26%	24.76%	29.28%
Property Tax Rate	.70/ 100	.70/ 100	.70/ 100	.70/100	.70/100
Total Debt Service Payments	42,359,335	41,310,184	41,297,446	48,242,116	46,746,392
as a % of Current Budget	20.26%	19.78%	19.65%	22.29%	21.70%



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 1.88%. At June 30, 2013, the County’s legal debt limit is \$1,148,192,864. The actual applicable outstanding debt is expected to be \$347,473,073 or 30.26% of the legal debt limit, which equates to \$1889.80 per capita, comprised of \$88,390,000, in General Obligation (G.O) debt, \$255,735,000 in Certificates of Participation, no installment financing and \$3,348,073 in capital leases.

A review of FY 2014 planned capital projects and available revenue sources reveals that \$ 4,203,000 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 2014-2018 total \$19,274,155. This entire amount is “pay as you go” funding; no debt is planned for these projects. The cash resources are derived as follows: General Fund, \$9,083,000, Capital Reserve Fund \$7,705,420 (of which \$ 1,760,420 has already been funded and \$5,945,000 is to be funded) and the Construction and Renovation Fund \$2,485,735. The General Fund funding for FY2014 includes use of \$2,370,000 of the one-time DMV funds to fund the following projects:

\$ 520,000	Sheriff Communication Improvements
\$ 250,000	Cox Mill Parking Lot
\$ 100,000	JM Robinson Wetland Mitigation
\$1,500,000	Cabarrus County Schools site

Five year planning by service area is as follows:

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT

	Adopted FY 2013	Adopted FY 2014	Planning FY 2015	Planning FY 2016	Planning FY 2017	Planning FY 2018	Planning Beyond
General Government							
Courthouse Chiller	135,000						
Elections Voting Equipment					1,000,000		
Fleet Maintenance Addition / Expansion							465,000
General Services Grounds Division Relocation							260,000
Governmental Center Chiller Replacement					165,000		
Multi Building Precast Sealing and Caulking	240,000						
Parking Deck - Downtown Area						75,000	5,425,000
Total	\$ 375,000	\$ -	\$ -	\$ -	\$1,165,000	\$ 75,000	\$ 6,150,000
Culture and Recreation							
Arena - HVAC Equipment Replacement	1,000,000						
Arena- Event Center Entrance				140,000			
Arena- Marquee Replacement & Sign Enhancements				112,500			
Arena- Pave Front Overflow Lot				117,500			
Arena - Roof Replacements	52,000						
Arena- New High Man Lift (new)			127,000				
Camp T.N. Spencer Park	75,000	990,420					1,932,488
Atando Road Park/ Elma C. Lomax Incubator Farm							1,260,929
Frank Liske Park Artificial Turf (by GSA)							1,600,000
Frank Liske Park Multi-Projects				850,000			2,485,000
Frank Liske Park Overflow Parking Lot (new)			165,000				
Frank Liske Park Western Playground Restroom Facility (new)				220,000			
Frank Liske Park Tennis Courts' Lights Replacement		135,000					
School Park Projects- Miscellaneous							5,000,000
North Cabarrus Park							3,850,000
Northeast Cabarrus Community Park				1,500,000			6,175,000
Park Land Acquisition							28,800,000
Robert Wallace Park		950,000	535,735				5,964,265
Rocky River Greenway							76,000,000
Cox Mill Parking Lot (new)		250,000					
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch							4,514,000
Total	\$1,127,000	\$2,325,420	\$ 827,735	\$2,940,000	\$ -	\$ -	\$ 138,037,682
Public Safety							
Courthouse Expansion / Relocation							60,000,000
Emergency Communications Improvements		520,000					
Radio Replacement (new)			336,000	336,000	336,000		
EMS Co-station Concord Mills Area		375,000					
Public Safety Training Facility							19,000,000
Total	\$ -	\$ 895,000	\$ 336,000	\$ 336,000	\$ 336,000	\$ -	\$ 79,000,000

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT

	Adopted FY 2013	Adopted FY 2014	Planning FY 2015	Planning FY 2016	Planning FY 2017	Planning FY 2018	Planning Beyond
Planning and Development							
Prime Farmland Soil		125,000	125,000	125,000	125,000	125,000	125,000
JM Robinson High School Wetland Mitigation (new)		100,000					
Total	\$ -	\$ 225,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Human Services							
Human Services Building							30,000,000
Human Services Building HVAC	100,000	100,000					
Southern Cabarrus Senior Center							3,390,000
Total	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 33,390,000
Education							
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	
Land for new elementary school (new)		1,500,000					
School Construction/Renovations							
Subtotal Cabarrus County Schools	\$1,020,000	\$2,520,000	\$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	
School Construction/Renovations							
Subtotal Kannapolis City Schools	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Rowan Cabarrus Community College							
Additional South Campus Building							12,000,000
Remodeling for Cosmetology, CNA, Paramedic, etc (new)			1,500,000				
Capital Outlay Expense Funding	100,000	213,000	100,000	100,000	100,000	100,000	100,000
Subtotal RCCC	\$ 100,000	\$ 213,000	\$1,600,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 12,100,000
Total	1,220,000	2,833,000	2,720,000	1,220,000	1,220,000	1,220,000	12,100,000
GRAND TOTAL	\$ 2,822,000	\$6,378,420	\$ 4,008,735	\$ 4,621,000	\$ 2,846,000	\$ 1,420,000	\$ 268,802,682
Funding by Fund or Source							
Capital Reserve Fund	1,602,000	1,225,420	2,253,000	2,401,000	1,626,000	200,000	138,627,996
Construction and Renovation Fund	-	950,000	535,735	1,000,000	-	-	714,686
General Fund	1,220,000	4,203,000	1,220,000	1,220,000	1,220,000	1,220,000	129,460,000
Total	\$ 2,822,000	\$ 6,378,420	\$ 4,008,735	\$ 4,621,000	\$ 2,846,000	\$ 1,420,000	\$ 268,802,682
5 YR CIP TOTAL	19,274,155						
Paid by Debt	-						
Paid by Cash Resources	19,274,155						
% Paid by Cash	100%						

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

	Adopted FY 2013	Adopted FY 2014	Planning FY 2015	Planning FY 2016	Planning FY 2017	Planning FY 2018	Planning Beyond
Capital Reserve Funds							
Already Funded							
Camp Spencer Park		990,420					
Frank Liske Tennis Courts Lights Replacement		135,000					
Human Services Building HVAC		100,000					
Arena Event Center Entrance				140,000			
Arena- Marquee Replacement & Sign Enhancements				112,500			
Arena- Pave Front Overflow Lot				117,500			
Governmental Center Chiller Replacement					165,000		
Subtotal	\$ 1,225,420	\$ -	\$ 370,000	\$ 165,000	\$ -	\$ -	
To Be Funded							
Elections Voting Equipment					1,000,000		
Fleet Maintenance Addition / Expansion							465,000
General Services Grounds Division Relocation							260,000
Parking Deck - Downtown Area						75,000	5,425,000
Arena- New High Man Lift (new)			127,000				
Camp Spencer Park							1,932,488
Atando Road Park/ Elma C. Lomax Incubator Farm							1,260,929
Frank Liske Park Artificial Turf (by GSA)							1,600,000
Frank Liske Park Multi-Projects				350,000			2,485,000
Frank Liske Park Overflow Parking Lot (new)			165,000				
Frank Liske Park Western Playground Restroom Facility (new)				220,000			
School Park Projects- Miscellaneous							5,000,000
North Cabarrus Park							3,850,000
Northeast Cabarrus Community Park				1,000,000			6,175,000
Park Land Acquisition							28,800,000
Robert Wallace Park							5,249,579
Rocky River Greenway							76,000,000
Radio Replacement (new)			336,000	336,000	336,000		
Prime Farmland Soil			125,000	125,000	125,000	125,000	125,000
Remodeling for Cosmetology, CNA, Paramedic, etc (new)			1,500,000				
Subtotal	\$ -	\$ 2,253,000	\$ 2,031,000	\$ 1,461,000	\$ 200,000	\$ 138,627,996	
Total	\$ 1,225,420	\$ 2,253,000	\$ 2,401,000	\$ 1,626,000	\$ 200,000	\$ 138,627,996	

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

	Adopted FY 2013	Adopted FY 2014	Planning FY 2015	Planning FY 2016	Planning FY 2017	Planning FY 2018	Planning Beyond
Construction and Renovation Fund							
Northeast Cabarrus Community Park				500,000			
Robert Wallace Park		350,000					350,000
Frank Liske Park				500,000			
Robert Wallace Park		600,000	535,735				364,686
Total	\$ -	\$ 950,000	\$ 535,735	\$ 1,000,000	\$ -	\$ -	\$ 714,686
General Fund							
Cox Mill Parking Lot (new)		250,000					
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch							4,514,000
Courthouse Expansion / Relocation							60,000,000
Emergency Communications Improvements		520,000					
EMS Co-station Concord Mills Area		375,000					
Public Safety Training Facility							19,000,000
Prime Farmland Soil		125,000					
JM Robinson High School Wetland Mitigation (new)		100,000					
Human Services Building							30,000,000
Southern Cabarrus Senior Center							3,390,000
Cabarrus County Schools		1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
Kannapolis City Schools		100,000	100,000	100,000	100,000	100,000	
Rowan Cabarrus Community College		213,000	100,000	100,000	100,000	100,000	100,000
Land for New Elementary School (new)		1,500,000					
RCCC Additional South Campus Building							12,000,000
Total	\$ -	\$ 4,203,000	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000	\$ 1,220,000	\$ 129,460,000
Grand Total	\$ -	\$ 6,378,420	\$ 4,008,735	\$ 4,621,000	\$ 2,846,000	\$ 1,420,000	\$ 268,802,682

Capital Improvement Plan

Department: Cabarrus Board of Elections

Function: General Government

Project Title: Elections Voting Equipment

Total Cost: \$1,000,000



Project Description

The Board of Elections requests new voting equipment due to our fiscal responsibility should the Federal and/or State Statutes change in future years. Also new equipment may become available to sort ballots by Verifiable Tabulation Districts (VTD) for the Early Absentee Voting Sites, mail in Absentees and provisional voting.

The equipment we have now is the M100 and the AutoMark ADA equipment. All equipment was bought with HAVA (Help American Vote Act) in 2006. 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. Once our equipment becomes obsolete, the laws change or we are unable to meet the 60 day VTD deadline, we will be required to get new equipment once it is available and certified by the State. Parts are no longer being made for this type equipment and it will soon become difficult to find extra parts. We have been able to reduce the amount needed by anticipating that Cabarrus County will continue to use paper ballots rather than touch screen equipment.

Impact If Delayed or Not Funded

Will not be able to meet the required deadlines as prescribed by law.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment					1,000,000		
Other							
Total	-	-	-	-	1,000,000	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund					1,000,000		
Total	-	-	-	-	1,000,000	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	1,000,000		-

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Fleet Maintenance Addition / Expansion

Total Cost: \$ 465,000



Project Description

Expansion if land allows or construction of stand alone addition for Fleet Maintenance.

Background & Justification / Status

Expansion of services provided by Fleet Maintenance including tire and balancing services.

Impact If Delayed or Not Funded

None

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							30,000
Land/Acquisition							
Construction							400,000
Building Improvements							
Equipment							35,000
Other							-
Total	-	-	-	-	-	-	465,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							465,000
Total	-	-	-	-	-	-	465,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: General Services Grounds Division Relocation

Total Cost: \$ 260,000



Project Description

Renovations to existing open walled shelter to house offices and move storage of chemicals inside as well as construct a compliant fueling station.

Background & Justification / Status

Current building that houses grounds maintenance was built in 1982 when staff was smaller, it is an inadequate facility for chemical storage and supplies.

Impact If Delayed or Not Funded

None

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			
	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Project Costs							
Planning/Design							20,000
Land/Acquisition							
Construction							20,000
Building Improvements							217,000
Equipment							3,000
Other							
Total	-	-	-	-	-	-	260,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							260,000
Total	-	-	-	-	-	-	260,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Governmental Chiller Replacement

Total Cost: \$ 165,000



Project Description

Replacement of one (1) chiller 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

Background & Justification / Status

The chiller that currently services the Governmental Center is original to the building and was built in 1989, we have received over 20 years of good operation from the chiller but replacement is needed.

Impact If Delayed or Not Funded

System failure resulting in the in-ability to provide cooling to the Governmental Center

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment					165,000		
Other							
Total	-	-	-	-	165,000	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund					165,000		
Total	-	-	-	-	165,000	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

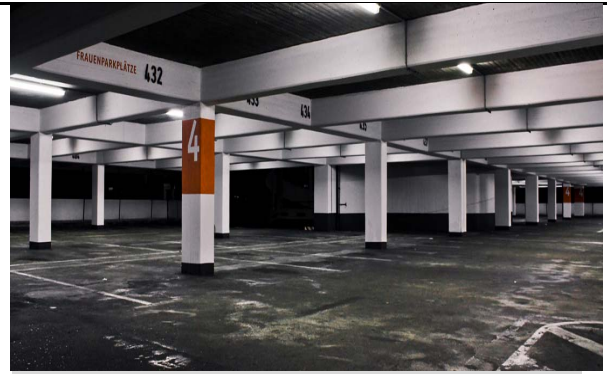
Capital Improvement Plan

Department: General Services

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, ie Governmental Center, Courthouse, Law Enforcement Buildings, Historic Courthouse, etc.

Background & Justification / Status

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 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							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund						75,000	5,425,000
Total	-	-	-	-	-	75,000	5,425,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		TBD

Costs of operational impact would include cleaning and maintenance, undetermined at this time.

Capital Improvement Plan

Department: Cabarrus Arena & Events Center

Function: Cultural & Recreational

Project Title: Event Center Entrance

Total Cost: \$ 140,000



Project Description

Construct a covered entrance to the Event Center.

Background & Justification / Status

The current entrance to the building offers guests no protection from weather and does not match the architectural appearance of the rest of the complex. 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 makes the building more attractive to consumer/tradeshow owners by providing them with more useable floor space in the building.

Impact If Delayed or Not Funded

Moving ticket sales and show entrances to the interior of the building interferes with some consumer show's ability to make the best use of rentable space.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design				5,000			
Land/Acquisition							
Construction							
Building Improvements				135,000			
Equipment							
Other							
Total	-	-	-	140,000	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund				140,000			
Total	-	-	-	140,000	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Cabarrus Arena & Events Center

Function: Cultural & Recreational

Project Title: Marquee Replacement & Sign Enhancements

Total Cost: \$ 112,500



Project Description

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

Impact If Delayed or Not Funded

Visitors to the complex on days when multiple functions take place simultaneously will continue to have difficulty easily finding their event.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 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							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund				112,500			
Total	-	-	-	112,500	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Cabarrus Arena & Events Center

Function: Cultural & Recreational

Project Title: Pave Front Overflow Lot

Total Cost: \$ 117,500



Project Description

Pave the gravel overflow parking lot near Hwy. 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. Paving and striping this lot will reduce staffing costs, reduce maintenance expenses associated with a gravel parking lot, and provide a better appearance to traffic along Highway 49.

Impact If Delayed or Not Funded

Continued maintenance and staffing expenses associated with using gravel parking lot as primary parking for many events.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design				2,500			
Land/Acquisition							
Construction							
Building Improvements				115,000			
Equipment							
Other							
Total	-	-	-	117,500	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund				117,500			
Total	-	-	-	117,500	-	-	-
Operating Budget Impact							
Salaries & Benefits				(10,560)	(10,560)	(10,560)	
Materials & Supplies				(500)	(500)	(500)	
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	(11,060)	(11,060)	(11,060)	-

Capital Improvement Plan

Department: General Services

Function: Maintenance Show Preparation

Project Title: Arena- New High Man Lift (new)

Total Cost: \$ 127,000



Project Description

New 86 foot man lift for Arena operations including setups, electrical, and audio work

Background & Justification / Status

Arena staff use the lift in preparing various shows. GSA 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.

Impact If Delayed or Not Funded

Negatively impacts the efficiency of operations and increases rental cost.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			127,000				
Other							
Total	-	-	127,000	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund			127,000				
Total	-	-	127,000	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		-

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: Camp T.N. Spencer Park

Total Cost: \$ 2,997,908



Project Description

Year 2014 is slated for the replacement of Helms Hall (dining/retreat building- attached picture) and the office both of which have structural issues. Future years will see 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

In 2002, the Cabarrus County Boys and Girls 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. A replacement for Helms Hall is recommended based on structural integrity of the buildings, use, size, and 2012 ADA regulations.

Impact If Delayed or Not Funded

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 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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design	75,000						100,000
Land/Acquisition							
Construction		900,420					1,832,488
Building Improvements							
Equipment							
Other		90,000					
Total	75,000	990,420	-	-	-	-	1,932,488
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve fund		990,420					1,932,488
Total	-	990,420	-	-	-	-	1,932,488
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other						818	
Total	-			-	-		

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture and Recreation

Project Title: Atando Road Park/ Elma C Lomax Incubator Farm

Total Cost: \$1,260,929



Project Description

On September 17, 2001, the Cabarrus County Board of Commissioners approved a resolution of acceptance of gift of real and personal property from the Elma C. Lomax Trust (approx. 30 acres of unimproved real estate located at 3332 Atando Road). The grantor's intent is that the park land be shared with wildlife; therefore, only passive activities may be constructed on the site. In FY 06-07, a comprehensive master site plan and a preliminary budget was completed. Cooperative Extension will have an Incubator Farm in the center of the Park. The following facilities are proposed: nature/science museum, wildlife viewing facilities such as butterfly garden, bird habitat, wildflower meadows, and other passive park support facilities. The Incubator Farm project began operation in 2009.

Background & Justification / Status

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							88,323
Land/Acquisition							
Construction							1,096,459
Building Improvements							
Equipment							
Other							76,147
Total	-	-	-	-	-	-	1,260,929
Funding Sources							
General Fund							1,260,929
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							1,260,929
Total	-	-	-	-	-	-	2,521,858
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: Culture & Recreation

Project Title: Frank Liske Park - Artificial Turf for Fields at Frank Liske Park Soccer Complex

Total Cost: \$ 1,600,000



Project Description

Artificial turf for two (2) 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.

Impact If Delayed or Not Funded

Continued wear down of the existing natural turf fields that are used the most by the contract partners

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							60,000
Land/Acquisition							
Construction							1,540,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	1,600,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							1,600,000
Total	-	-	-	-	-	-	1,600,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							(20,000)
Total	-	-	-	-	-	-	(20,000)

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: Frank Liske Park - Multi Projects

Total Cost: 3,335,000



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 (2016). This 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 needed service. Additionally, this would be a revenue producing facility to help offset the operating costs. Lighting four soccer fields (2019), Construction of a Wedding Facility (2019), and Paving of the Perimeter Trail are additional items to add to the park.

Background & Justification / Status

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.

Impact If Delayed or Not Funded

The park hasn't had new active pursuits since the soccer complex was added. 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.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design				35,000			165,000
Land/Acquisition							
Construction							2,035,000
Building Improvements				815,000			
Equipment							
Other							285,000
Total	-	-	-	850,000	-	-	2,485,000
Funding Sources							
General Fund				350,000			
Debt							
Grants				500,000			
Permits/Fees							
Capital Reserve Fund							2,485,000
Total	-	-	-	850,000	-	-	2,485,000
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: FLP Overflow Parking Lot (New)

Total Cost: \$ 165,000



Project Description

Additional overflow parking lot at FLP located in between the barn and tennis courts.

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 grassy areas. There are currently just under 1,300 parking spaces in the entire park.

Impact If Delayed or Not Funded

Safety Risk; destruction of grassy areas

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design			15,000				
Land/Acquisition							
Construction			150,000				
Building Improvements							
Equipment							
Other							
Total	-	-	165,000	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund			165,000				
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: Western Playground Restroom Facility (new)

Total Cost: \$ 220,000



Project Description

Additional restroom facility near Western Playground and Shelters

Background & Justification / Status

ADA Compliance Survey noted a significant lack of restroom facilities. This area of the park was the most glaring. In upcoming years more facilities will need to be added. This is phase I.

Impact If Delayed or Not Funded

Safety Risk

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design				20,000			
Land/Acquisition							
Construction				200,000			
Building Improvements							
Equipment							
Other							
Total	-	-	-	220,000	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund				220,000			
Total	-	-	-	220,000	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: Culture & Recreation

Project Title: Frank Liske Park - Tennis Court Lights Replacement

Total Cost: \$ 135,000



Project Description

The lights at the Frank Liske Tennis Courts have exceeded their life expectancy. They are over 20 years old and need to be replaced.

Background & Justification / Status

The poles and lights at the Frank Liske Tennis Courts have exceeded their life expectancy. They are over 20 years old and need to be replaced.

Impact If Delayed or Not Funded

Structurally the poles do not pose a high risk but the metal halide lights at this point in their age are not putting out the type of luminaries we need.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		135,000					
Other							
Total	-	135,000	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund		135,000					
Total	-	135,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other		(600)					
Total	-	(600)	-	-	-	-	-

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

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.

Impact If Delayed or Not Funded

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.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							5,000,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	5,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							5,000,000
Total	-	-	-	-	-	-	5,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: North Cabarrus 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.

Background & Justification / Status

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. Future years development will complete the master plan.

Impact If Delayed or Not Funded

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.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							3,500,000
Building Improvements							
Equipment							
Other							350,000
Total	-	-	-	-	-	-	3,850,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							3,850,000
Total	-	-	-	-	-	-	3,850,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: Northeast Cabarrus Community Park

Total Cost: \$7,675,000



Project Description

Purchase land to develop a park in the northeast quadrant of the County. This proposal is for land purchase only. There will be no additional budget impacts for this phase. This does however enhance the quality of life for the citizens 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.

Impact If Delayed or Not Funded

Lacking in adequate services to enhance the quality of life for the citizens. Land costs will increase and construction costs will increase as well.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							300,000
Land/Acquisition				1,500,000			
Construction							5,875,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	1,500,000	-	-	6,175,000
Funding Sources							
General Fund							
Debt							
Grants				500,000			
Permits/Fees							
Capital Reserve Fund				1,000,000			4,675,000
Total	-	-	-	1,500,000	-	-	6,175,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: Park Land Acquisition

Total Cost: \$28,800,000



Project Description

The purchase and later development of Park Land enhances the quality of life for all citizens by providing quality green spaces, conservation issues, and a place for families and friends to gather and enjoy. The Carolina Thread Trail Greenway will be part of this plan.

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.

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							28,800,000
Construction							
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	28,800,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							28,800,000
Total	-	-	-	-	-	-	28,800,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: Robert Wallace Park

Total Cost: 7,450,000



Project Description

Cabarrus County purchased 190 acres in 2008 for a park in the southeast part of the County. The Livable Community Blueprint recommends a community park for this district. This property lends itself to more passive pursuits falling in line with the mission of the department.

Background & Justification / Status

The park will be developed in phases. A Park and Recreation Trust Fund Grant for \$350,000 was awarded to Cabarrus County in 2012. The grant must be spent within three years. This first phase to be completed in 2014 and 2015 with the Grant and Construction and Renovations Funds includes the main infrastructure, maintenance building renovations, fishing pier and boardwalk and walking trails. Later on Phase II will include picnic sites, multipurpose building, restrooms, cabins, splash pad, lake dam construction, and support facilities and amenities. Phase III 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.

Impact If Delayed or Not Funded

Further putting the citizens of the County behind in recreational pursuits. Additionally, constructions and materials costs will rise as years progress.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design		50,000					750,000
Land/Acquisition							
Construction		900,000	535,735				5,214,265
Building Improvements							
Equipment							
Other							
Total	-	950,000	535,735	-	-	-	5,964,265
Funding Sources							
General Fund							
Debt							
Grants		350,000					350,000
Permits/Fees							
Construction and Renovation Fund		600,000	535,735				5,614,265
Total	-	950,000	535,735	-	-	-	5,964,265
Operating Budget Impact							
Salaries & Benefits				166,925			
Materials & Supplies				287,000			
Contracts & Services				207,930			
Capital Outlay							
Other							
Total	-	-	-	661,855	-		

Capital Improvement Plan

Department: Active Living & Parks

Function: Cultural & Recreational

Project Title: Rocky River Greenway Plan

Total Cost: \$76,000,000



Project Description

This project is the beginning of a multiyear plan to construct Greenways throughout Cabarrus County. The Carolina Thread Trail, in cooperation with all municipalities identified and developed a Countywide Master plan. There are 107 identified miles throughout the County with approximately 25 miles in the County proper. Additionally, there are another 50 miles identified that are not part of the Thread Trail Route which bring the County total to 75.

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.

Impact If Delayed or Not Funded

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

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							1,000,000
Land/Acquisition							
Construction							75,000,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	76,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund							76,000,000
Total	-	-	-	-	-	-	76,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: General Services

Function: Culture & Recreation

Project Title: Cox Mill Elementary Parking Lot Renovations (new)

Total Cost: \$ 250,000



Project Description

Lower Athletic Field Parking Lot Renovations

Background & Justification / Status

The current Cox Mill Elementary lower athletic parking lot has several sink holes and cracks due to sub-standard subsurface materials as confirmed by soil investigation report. The project involves digging out material, installing 4 French drains into rain gardens and re-paving. The cost estimate includes minor engineering fees that Soil & Water will require for forebays at rain gardens.

Impact If Delayed or Not Funded

Continued unsafe parking conditions and sink holes in the lot

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		250,000					
Building Improvements							
Equipment							
Other							
Total	-	250,000	-	-	-	-	-
Funding Sources							
General Fund		250,000					
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	250,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Library

Function: Cultural & Recreational

Project Title: Mt Pleasant Library Expansion

Total Cost: \$ 456,000



Project Description

Expansion of the Mt Pleasant Library.

Background & Justification / Status

Architectural plans to increase the size of the Mt. Pleasant Library by approximately 1900 sq. ft. are currently being completed. 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. The budget below reflects that model.

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							418,000
Building Improvements							
Equipment							38,000
Other							
Total	-	-	-	-	-	-	456,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							456,000
Total	-	-	-	-	-	-	456,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							3,200
Total	-	-	-	-	-	-	3,200

Capital Improvement Plan

Department: Library

Function: Cultural & Recreational

Project Title: West Cabarrus Library Branch

Total Cost: \$4,514,000



Project Description

A 15,000 SF library in western Cabarrus County.

Background & Justification / Status

Residents in western Cabarrus County are currently unserved by a library within reasonable driving distance. An approximately 15,000 SF library is needed in that area within the next 5 to 8 years. 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. The budget below reflects that model. Land would also have to be donated. This request aligns to goals #1: Preserve and enhance the quality of life and # 5: Ensure that all citizens have equal opportunity and access to education...

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future 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							
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							21,000
Total	-	-	-	-	-	-	921,000

Capital Improvement Plan

Department: General Services

Function: Courts

Project Title: Courthouse Expansion/Relocation

Total Cost: \$ 60,000,000



Project Description

Expansion of existing courthouse structure or construction of a new structure in the area near the current structure.

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. 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 is estimated to be needed by FY 2012 or shortly thereafter. Depending on the economic climate funding for this project should begin in future years beyond FY2017.

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future 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							
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	-	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Sheriff

Function: Public Safety

Project Title: Emergency Communication Improvements

Total Cost: \$ 520,000



Project Description

To purchase equipment and computer software needed to make the transition from our current analog radio (emergency communication) system to the enhanced P25 digital emergency communication system operated by the City of Charlotte. The funds identified are for Cabarrus County's portion of the expense for the second set of 6 channels for the system. We purchased the first set of six channels earlier.

Background & Justification / Status

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		520,000					
Other							
Total	-	520,000	-	-	-	-	-
Funding Sources							
General Fund		520,000					
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	520,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		-

Capital Improvement Plan

Department: Sheriff

Function: Public Safety

Project Title: Radio Replacements

Total Cost: \$ 1,008,000



Project Description

The radio's for the sheriff's department need to be upgraded in order to operate appropriately in a digital environment. These must be upgraded by 2017.

Background & Justification / Status

Impact If Delayed or Not Funded

Communications would not be possible in all areas of the County.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			336,000	336,000	336,000		
Other							
Total	-	-	336,000	336,000	336,000	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund			336,000	336,000	336,000		
Total	-	-	336,000	336,000	336,000	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

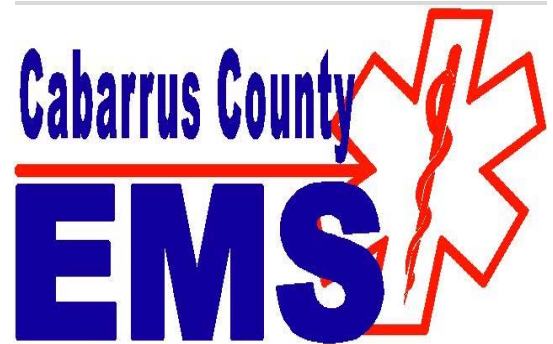
Capital Improvement Plan

Department: EMS

Function: Public Safety - EMS deployment

Project Title: EMS Station 9 share CFD Station 11

Total Cost: \$ 375,000



Project Description

Concord Fire is constructing a new Fire Station # 11 which will be completed in October 2014. In the arrangement with Concord City and Cabarrus County, EMS will share a portion of this building. A lump sum payment of \$375,000 will be made in exchange for a 50-year lease.

Background & Justification / Status

Call volume continues to increase in this particular response area. Significant delays in response are noted during peak business hours due to traffic volume in the Concord Mills area. Placement of this station with associated ambulance, personnel, and equipment will result in more efficient utilization of resources and promote a more effective response time to the area. Initially, this unit will be staffed on a 12-hour shift model with an emphasis of coverage during peak business hours when traffic presents response issues. Calls occurring after peak business hours will be managed by other EMS units. This model promotes efficient utilization of budgeted funds in the manner it provides a service related to the data identifying peak call volume times. Aligns with BOC goals 2 & 5 as it provides for public safety and the ability to respond to routine and catastrophic events in addition to affording equal access to health care for the citizens in the affected community as noted by a reduction in area response times.

Impact If Delayed or Not Funded

Call volume and response times to the Concord Mills area will continue to be impacted.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		375,000					
Total	-	375,000		-	-	-	-
Funding Sources							
General Fund		375,000					
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	375,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits			188,299	188,299	188,299	188,299	
Materials & Supplies			186,075	4,200	4,200	4,200	
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	374,374	192,499	192,499	192,499	-

Capital Improvement Plan

Department: Emergency Management

Function: Preparedness & Training

Project Title: Public Safety Training Center

Total Cost: \$19,000.00



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.

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.

Impact If Delayed or 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			
New <input type="checkbox"/>	Expansion <input checked="" type="checkbox"/>	Replacement <input type="checkbox"/>		Status: <input type="checkbox"/>	In Progress <input type="checkbox"/>	Complete <input type="checkbox"/>	
	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Future
Project Costs	Adopted	Adopted	Planning	Planning	Planning	Planning	Years
Planning/Design							19,000,000
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	\$ 19,000,000
Funding Sources							
General Fund							19,000,000
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	-	-	-	-	-	\$ 19,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development -
Cabarrus Soil & Water Conservation Dist

Function: Economic & Physical Development

Project Title: Prime Farmland Soil

Total Cost: \$125,000 per year



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 Delayed or Not Funded

Loss of prime farmland jeopardizes BOC commitment to local food sustainability. Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on prime and state-significant farmland is likely to increase 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			
Project Costs	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition		125,000	125,000	125,000	125,000	125,000	125,000
Construction							
Building Improvements							
Equipment							
Total	-	125,000	125,000	125,000	125,000	125,000	125,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund		125,000	125,000	125,000	125,000	125,000	125,000
Total	-	125,000	125,000	125,000	125,000	125,000	125,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development -
Cabarrus Soil and Water Conservation District

Function: Economic & Physical Development

Project Title: Jay M Robinson High School Wetland Mitigation

Total Cost: \$100,000



Project Description

Repair of failed wetland mitigation project on the campus of Jay M Robinson High School to standards required by the federal and state wetland regulatory authorities.

Background & Justification / Status

Jay M. Robinson High School football stadium was constructed on top of a jurisdictional wetland. State and federal regulatory authorities initiated enforcement action and offered Cabarrus County Schools the option of creating/restoring a wetland on site or paying into a in-lieu-of wetland mitigation fund. Cabarrus Soil and Water Conservation District (CSWCD) assisted the school system by obtaining a pro bono engineer's design for a restored wetland. The same engineer oversaw initial construction and subsequent repairs to this restored wetland, but the project continues to experience failures due in part to poor soil conditions. Consequently, the county and the school system have never been released from their wetland mitigation requirement by regulatory authorities. Additional repairs to this restored wetlands are estimated to cost \$15,000. To address the previous failures of this restoration project, a redesign may be necessary. Design and construction costs are estimated at a cost of \$100,000,

Impact If Delayed or Not Funded

Enforcement action, possibly including fines, by state and federal wetland regulatory authorities. Missed environmental stewardship education opportunity for JMRHS students (planned in association with restored wetlands.) Continued adverse water quality impacts to Coddle Creek, which is officially designated as having impaired water quality due to stormwater pollution.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design		100,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Total	-	100,000	-	-	-	-	-
Funding Sources							
General Fund		100,000					
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	100,000	-	-	-	-	-
Operating Budget Impact							
Other							
Total	-	100,000	-	-	-	-	-

Capital Improvement Plan

Department: Human Services

Function: Human Services

Project Title: Human Services Building

Total Cost: \$30,000,000



Project Description

The Human Services Department 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

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							30,000,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	30,000,000
Funding Sources							
General Fund							30,000,000
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	-	-	-	-	-	30,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Since this building would replace a current leased facility, heating, cooling, and maintenance budgets already exist. Size and efficiencies will impact costs but are undetermined at this time.

Capital Improvement Plan

Department: General Services

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

We have been replacing 6-9 units each year for the past five years.

Impact If Delayed or Not Funded

Inadequate heating and cooling of the building

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	100,000	100,000					
Other							
Total	100,000	100,000	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Funds	100,000	100,000					
Total	100,000	100,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		-

Operating savings will be a result of less maintenance emergency calls but PM costs will remain the same.

Capital Improvement Plan

Department: Human Services

Function: Human Services

Project Title: Southern Cabarrus Senior Center

Total Cost: \$ 3,390,000



Project Description

This facility will accommodate the needs of the LunchPLus 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. The need for additional and more local service delivery for older adults in this community was documented well during the study and planning process associated with the renovation project for the old Bethel School facility that was completed recently. Services for older adults was ranked at the top of needs identified. The continuing growth in this area and the demand for services by baby boomers indicates the need for this facility.

Background & Justification / Status

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							3,390,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	3,390,000
Funding Sources							
General 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

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTE's (1 FT Program Coordinator, 1 FT Secretary and 1 PT Senior Center Supervisor) at approximately \$ 145,000 salary/ benefits. Additional expenses for PT instructors and /or programming costs will be offset by increased revenues from participation fees that will be paid by the individuals that register for the classes/programs/events that are offered by the department.

Capital Improvement Plan

Department: Education- 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 Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Various Capital outlay	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	-
Funding Sources							
General Fund	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
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	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Education - Cabarrus County Schools

Function: Education

Project Title: Land purchase for Elementary School

Total Cost: \$ 1,500,000



Project Description

Cabarrus County Schools have determined a need for an elementary school in the NorthWest part of the county. These funds are to provide funding for the land for that school site when it is selected.

Background & Justification / Status

The Northwest part of the County has been experiencing rapid growth and this has caused a need for a new elementary school in that area.

Impact If Delayed or Not Funded

Continued overcrowding in the Northwest part of the County.

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition		1,500,000					
Construction							
Building Improvements							
Equipment							
Other							
Total	-	1,500,000	-	-	-	-	-
Funding Sources							
General Fund		1,500,000					
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	-	1,500,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		-

Capital Improvement Plan

Department: Education- Knapolis 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 Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Various Capital needs	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	-
Funding Sources							
General Fund	100,000	100,000	100,000	100,000	100,000	100,000	
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	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: \$ 12,000,000



Project Description

Continued growth and expansion of the Rowan Cabarrus Community College in programs and student population will necessitate future construction. Funding for Building 4000 has been planned for future years. Building 3000 was constructed with school bond proceeds in FY2006 with opening in 2007.

Background & Justification / Status

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							12,000,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	\$ 12,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							12,000,000
Total	-	-	-	-	-	-	\$ 12,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							250,000
Total	-	-	-	-	-	-	\$ 250,000

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

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Function: Education

Project Title: Remodeling approximately 8000 square feet for Cosmetology, CNA, and Paramedic Programs and space for Job Counseling and Computer Lab

Total Cost: \$1,500,000



Project Description

The growth in the college's enrollment in the Cosmetology, CNA and Paramedic programs necessitates more space. In addition, the college needs more space for Job Counseling and a computer lab.

Background & Justification / Status

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements			1,500,000				
Equipment							
Other							
Total	-	-	1,500,000	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD			1,500,000				
Total	-	-	1,500,000	-	-	-	-
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: \$213,000



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

College needs to replace an AC unit at \$ 96,000; needs Storm Water pond maintenance \$ 16,000, security enhancements \$ 61,000 and a solar PV array at \$ 40,000.

Impact If Delayed or Not Funded

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 2013 Adopted	FY 2014 Adopted	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Various Capital Outlay	100,000	213,000	100,000	100,000	100,000	100,000	
Total	100,000	213,000	100,000	100,000	100,000	100,000	-
Funding Sources							
General Fund	100,000	213,000	100,000	100,000	100,000	100,000	
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	100,000	213,000	100,000	100,000	100,000	100,000	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

No operational impact to the County's budget.

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, appointment of advisory groups and selection of professional staff. 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 a difficult budget during a period of 12% decline in property values to meet the needs of Cabarrus County citizens.
- Approved economic development agreement between Cabarrus County and S&D Coffee to promote economic development and retention of one of the County's oldest legacy companies and to ensure the company remains and prospers in our county.
- Approved Cabarrus County ITS Memorandum of Agreement to provide managed network services to Kannapolis City Schools.
- Approved economic development agreement between Cabarrus County and Simon Properties to promote economic development and support the County's tourism efforts.
- Initiated the process with the Human Services Department to provide a consolidated location for all areas of Human Services.
- Committed to identify and address the needs of a growing senior population with the creation of the Active Living and Parks Department and consolidation of Aging Services.

CHALLENGES & TRENDS

- High unemployment rate.
- Declining property values.
- Increased demands on Human Services.
- Maintaining public services at an appropriate level despite reduction in funds and staff.
- Addressing capital, technology and facility maintenance needs of our public schools and community college.

BUDGET HIGHLIGHTS & CHANGES

- The primary budget increase is in the area of legal fees. This was increased \$ 150,000 based on the FY 2013 experience. Legal fees have increased due to tax appeals, Speedway litigation and additional DSS work the county attorney is responsible for managing.

Board of Commissioners

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	216,606	248,728	267,257	267,257	7.45%
Operations	113,320	571,212	471,208	718,765	25.83%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 329,926	\$ 819,940	\$ 738,465	\$ 986,022	20.26%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	-	-	-	-	0.00%
Staffing					
FTE Positions	3.00	3.00	3.00	3.00	0.00%

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.

Clerk to the Board

MISSION

To perform the duties required by law or by the Board of Commissioners in an efficient, accurate, and customer friendly manner.

Board of Commissioners

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.

Goal:

- Supply the board with agenda packets and minutes in an accurate and timely manner.

Strategy:

- Adhere to all deadlines by communicating effectively with agenda creators.

Measures	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Regular agenda packets will be distributed (5) days in advance of a regular meeting.	95%	100%	100%	100%
Work session packets will be distributed (3) days in advance of a work session.	100%	100%	100%	100%
Draft minutes will be supplied to the board a minimum of (10) days in advance of their scheduled meeting approval.	NEW	NEW	NEW	100%
Minutes will be reviewed for accuracy by the clerk a minimum of (3) times prior to board approval.	NEW	NEW	NEW	100%

Goal:

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

Strategy:

- Distribute packets and minutes in a timely manner.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Regular agenda packets will be uploaded to the county website (5) days in advance of a regular meeting.	NEW	NEW	NEW	100%
Work session packets will be uploaded to the county website (3) days in advance of a work session.	NEW	NEW	NEW	100%
Public records will be available for viewing by the public at the clerk's office upon appointment. These records include: minutes, ordinance books, records of boards and committees, resolutions, contracts, agreements and leases.	NEW	NEW	NEW	100%
Public records requests will receive initial response within (1) day of the request, subsequently the timely fulfillment of the request will be dependent upon the nature and size of the request.	NEW	NEW	NEW	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 plans, and overseeing all county expenditures. The Manager also serves as a liaison to the public, the county departments that are not under the general control of the Board of Commissioners (i.e. Social Services and the Sheriff's Office), and between the County, State, and Federal agencies. The manager is also responsible for providing policy advice to the Board of Commissioners and implementing the policies it establishes. Two Deputy County managers assist the County Manager in performing these duties. The County Manager's office also provides risk management services to the County through two staff members, the Safety and Risk Director and the Safety and Risk Coordinator.

MAJOR ACCOMPLISHMENTS

- Successful hiring of two key positions: Clerk to the Board and the Communications and Outreach Manager.
- Continued success in relationships with community and business leaders including municipal partners.
- Through the webpage and Communication and Outreach staff efforts, the County continues to be transparent and to share all relevant information with county staff and the public.

CHALLENGES & TRENDS

- Balancing the annual budget with high demands for educational facility needs (new and repairs) and operational funding for the classrooms.
- Continued evaluation of programs offered and the impact they have on County operations and needs for the citizens.
- Continued consolidation of Human Services under one roof in the areas of Social Services, Transportation, DSS Legal, and Aging.
- Continue to meet the needs of our citizens with limited resources.

BUDGET HIGHLIGHTS & CHANGES

- The Manager's office continues to incorporate the Five Goals of the Board of Commissioners into the daily operation and long term plans of the County.
- Continue to review all County policies to insure that they are current and in line with goals and objectives of the County.

County Manager

- Continue to maintain effective relationships with outside agencies in order to provide effective services to all the citizens in the County.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	786,480	636,900	668,955	668,955	5.03%
Operations	79,773	46,883	53,736	53,736	14.62%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 866,253	\$ 683,783	\$ 722,691	\$ 722,691	5.69%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	-	-	-	-	0.00%
Staffing					
FTE Positions	5.90	5.00	5.00	5.00	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.

Goal:

- To improve delivery of service and achieve efficiencies in productivity and costs.

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 agencies to provide the service the most cost effective way.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Evaluate and update administrative policies/procedures to realize cost savings/efficiencies in county operations	5%	10%	10%	25%
Achieve Commissioners stated goals for budget cap at 2012 level	n/a	Yes	Yes	Yes
Complete strategies for 100% of year-two outcomes	n/a	Yes	Yes	n/a
Complete strategies for 50% of year-three through year-five outcomes	n/a	Yes	Yes	Yes

County Manager

Goal:

- To ensure the continued financial stability for Cabarrus County Government.

Strategies:

- Review departmental services, programs, and costs associated with them to ensure that the program is affordable. Eliminate unused programs. Budget revenues conservatively and expenditures at estimated cost. Budget expenditures within revenue anticipated from collections. Review budget and make necessary adjustments throughout the year.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Maintain Bond Rating of AA+	Yes	Yes	Yes	Yes
Proposed Budget is consistent with 5-year plan	Yes	Yes	Yes	Yes

DEPARTMENT CONTACT

Name: Michael K. Downs

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Phone: 704-920-2139

Communications and Outreach

MISSION

The mission of the Cabarrus County Communications and Outreach office is to create and implement strategic communication initiatives that 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. Communications staff utilize multiple communication channels to deliver messages, including grass roots 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 fifty 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 staff 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

- Successful staffing transition with minimal impact on programs and communications support.
- Consistent dialogue with and improved relationships between the communications office and other departments, agencies and municipalities.
- Created engaging, dynamic content on our web and social media channels by 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.
- Distribute accurate and informative print-ready media releases that outlets place "as is."
- Administered a comprehensive plan to communicate the resurvey of the Cabarrus/Stanly county line.
- Began tweeting live from Board of Commissioner meetings and major County events to engage and involve citizens in County business as it happens.
- Won four state awards for television production for promotion, special programming and regular programming aired on TWC Channel 22. The Communications and Outreach department has won more than a dozen national and state awards in the past few years for video production, website, publications and writing.
- Maintained services while facing a 13 percent decrease in the department's operational budget.

Communications and Outreach

CHALLENGES & TRENDS

- Budget cuts in FY13 eliminated funding for the bi-annual countywide Citizen Survey. The survey provides a statistical measure of citizen awareness of and satisfaction with County services and programs. Not having this information hinders effective program and budget planning and restricts the County's understanding of the community's needs.
- Because the department has delayed capital expenditures over the 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.
- There is a decline in cable television subscriptions. The department is offsetting this trend by using more online video delivery methods and subsequent marketing to ensure viewers know where to find us online.

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 \$340,201.
- The Citizen Survey is included in this year's budget at a cost of \$22,000. This survey is conducted every two years and is designed to identify emerging issues and to gauge citizens' awareness of and expectations for county services.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	260,703	260,369	261,285	261,285	0.35%
Operations	41,091	48,903	79,216	78,916	61.37%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 301,794	\$ 309,272	\$ 340,501	\$ 340,201	10.00%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	557,870	550,000	550,000	541,750	-1.50%
Total Revenue	\$ 557,870	\$ 550,000	\$ 550,000	\$ 541,750	-1.50%
Staffing					
FTE Positions	3.00	3.00	3.00	3.00	0.00%

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.

Communications and Outreach

Goal:

- Increase participation in County programs and services.

Strategy:

- Promote information through grass roots advocacy channels and through paid and earned media placed in social and mass (television and print) media outlets.
- Assist departments in the design and implementation of measurement tools, including surveys, registration tools, etc.
- Develop and administer the County-wide survey.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Viewership of video streaming on website/YouTube (per month)	3500	5000	5400	6000
Email newsletter subscribers	2286	2500	2400	2600
Fans of Cabarrus County Facebook page	1400	1500	1524	1700
Cabarrus County Twitter feed subscribers	550	1100	1150	1400
Percent of news releases picked up by media	NEW	NEW	95	95
Provide communication support for 100% of County departments.	NEW	100	100	100

Goal:

- Reach a more wide-ranging and diverse audience.

Strategy:

- Audit and modify communications to directly target program and service messages to Latino, aging, and socioeconomically disadvantaged populations.
- Utilize advertising and marketing mediums that specialize in engaging our target populations
- Make materials accessible across the County and through community partner agencies, organizations, and businesses.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Five percent participation increase by Latino and aging populations in County programs.	NEW	NEW	NEW	5%
Five percent participation increase in programs and services offered to socioeconomically disadvantaged populations.	NEW	NEW	NEW	5%

DEPARTMENT CONTACT

Name: Kasia Thompson
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 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) performance management, 8) employee and leadership development, 9) record retention and 10) wellness programs including oversight of the Employee Health Center.

MAJOR ACCOMPLISHMENTS

- Redesigned and expanded New Employee Orientation including new video sections by stakeholder departments to improve the onboarding process for new employees.
- Munis Applicant Tracking System for all positions outside Sheriff's Department. Worked with ITS to create department specific applications to improve screening time.
- Implemented major plan design changes and essentially two new health insurance plans (Preferred Provider Organization and Consumer Driver Plan with Health Savings Account) for FY2013.
- Added PPO for dental plan and new guaranteed issue disability and accident plans.
- Initiated Cabarrus County Toastmasters program with introductory sessions. Club to begin regular weekly meetings in spring 2013.
- Changing the staffing model of the EHC from one physician and one nurse practitioner to two lower cost nurse practitioners.
- Opened EHC to Water and Sewer Authority of Cabarrus County (WSACC) providing additional fixed cost financial support to the clinic and assisting another local government employer to resolve a business need at a low cost.

CHALLENGES & TRENDS

- Turnover increases in some departments and divisions related to job satisfaction and compensation.
- Flat earnings coupled with SS tax increase has impacted employee satisfaction with pay plan.
- Full implementation of new technology has not been completed – employee actions and workflow, benefits administration, FMLA tracking.
- Replacement of EAP provider before end of FY2013.
- Succession planning for key positions within next 5 years.
- Rising health plan costs.

BUDGET HIGHLIGHTS & CHANGES

- Hiring costs will increase over FY2013 based on approval of new positions for FY2014.
- Background check costs will increase as volunteers and auxiliary employees are added to our list of required checks.

Human Resources

- Costs for EAP (purchased services) will increase based on employee headcount and review of outdated contract, choice of new vendor.
- PELA Public Executive Leadership Academy (UNC School of Governments) costs added to HR budget.
- Consultants line item increased due to Springsted salary study.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	451,388	452,619	463,040	463,040	2.30%
Operations	110,158	154,233	166,497	164,497	6.65%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 561,546	\$ 606,852	\$ 629,537	\$ 627,537	3.41%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	-
Staffing					
FTE Positions	5.00	5.00	5.00	5.00	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.
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

Goal:

- Reduce expenses associated with delays in refilling vacant positions.
- Improve return on investment from the Employee Health Center to the County and to employees.

Strategy:

- Monitor the the termination process to improve timeliness of notification and posting.
- Educate hiring managers on process changes and provide feedback on delays to explore and resolve issues.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Days to Fill Vacant Positions	73	66	60
Employees Copay Savings from EHC	\$73,780	\$93,600	\$ 120,000
County Savings – projected savings from pharm	74%	85%	87%
County Savings – projected savings from clinic vs. private	\$154.70 /visit	\$114 / visit	\$125 / visit

Human Resources

Goal:

- Improve selection and retention of qualified employees.

Strategy:

- Provide training opportunities that are beneficial for County departments/operations but also meet development needs of employees.
- Work with managers to ensure employees are receiving timely feedback on their performance through annual evaluation process.

	FY 2012 ACTUAL	FY 2013 ACTUAL YTD	FY 2014 TARGET
MEASURES			
Training Hours: Employees Supervisors	357 879	522 308	500 1,000
On time evaluations	43.8%	30%	85%
New Hires	120.56	130	180
Quits (Resignations)	90	96	85
Total Terminations (All other except end of temp)	139	118	118
Turnover Rate (Full time positions)	11%	10%	9%
Successful completion of probationary period (non-seasonal)	72%	77%	80%
Promotions	52	29	60

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

- Conducted an effective business personal property audit program. Our in house program conducted 93 audits and discovered \$22,748,524 in unlisted assets while our contract auditors conducted 22 audits and discovered \$1,510,048 in unlisted assets.
- We have completed the appeal phase of the 2012 Revaluation Project at the local level with only 12 property owners appealing to the Property Tax Commission.
- The BI-Tek development and installation of the new assessment software is complete and fully functional.
- Continuing to develop the use of tablet PCs to collect data in the field to increase efficiency and accuracy. We are having some technical issues while trying to access the County's network live in the field. We plan to work with our software vendor to develop a download system for field work.
- We have successfully provided data to the NCDMV for testing of the new motor vehicle Tag and Tax System.
- Processed all documents from the Register of Deeds in a timely fashion.

CHALLENGES & TRENDS

- Transition to the new NCDMV Tag and Tax System for billing of motor vehicle tax. This will require double work for the MV billing staff from July 2013 thru October 2013.
- Defend the appraisal of several large properties at the NC Property Tax Commission.
- Re-mapping of subdivisions with parcel line errors. The County was never properly re-mapped to the correct GIS location points, so when new ortho-photography is flown many newer plats do not match the actual points on the ground requiring these areas to be remapped. We are working on these projects as time allows. This will be an on-going project.
- The new Tax and Tag Together system has been moved out two months. This will require us to do work in both systems for two additional months.

BUDGET HIGHLIGHTS & CHANGES

- Enhance our new software to allow more online interaction with the taxpayers.
- Work with our software vendor to improve the collection of field data using the tablet PCs.

Tax Administration - County Assessor & Land Records

- Implement HB1779; collection of Motor Vehicle tax at the time of registration. Requiring staff training and double work July through October 2013.
- Largest decrease is in interest expense by \$63,000.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	1,859,255	1,747,731	1,773,222	1,776,173	1.63%
Operations	256,746	369,920	309,368	299,909	-18.93%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 2,116,001	\$ 2,117,651	\$ 2,082,590	\$ 2,076,082	-1.96%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	479	1400	-	-	-
Total Revenue	\$ 479	\$ 1,400	\$ -	\$ -	-
Staffing					
FTE Positions	30.00	26.00	26.00	26.00	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.

Goal:

- Maintain the quality of real property appraisals by achieving an overall coefficient of dispersion of less than 15% for all 2013 sales.

Strategy:

- Review a portion of our parcels using our oblique imagery each year.
- Maintain an accurate sales database by attempting to verify all sales each year using MLS, LoopNet, sales questionnaires, and public contact.
- Review all building permits yearly.
- Review all real property changes listed on the annual listing form.

Goal:

- Complete the appraisal of real property splits, new construction, and informal reviews by March 1, 2014 while maintaining our assessment ratio in line with market conditions.

Strategy:

- Accurately list and assess all new construction and land changes insuring consistency with other property in the neighborhood.
- Properly address all appeals each year to insure the accuracy of the appraisals of these properties.

Tax Administration - County Assessor & Land Records

Goal:

- Continue to process all applicable documents from the Register of Deeds office in a timely manner so as to complete all documents by February 9.

Strategy:

- Pull documents daily from the Register of Deeds.
- Review all documents daily to determine if they are transfers or splits.
- Enter transfers into the software and send splits to the mapping staff.
- Map all splits and plats.
- Workflow final product to the Real Property Division.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Coefficient of Dispersion	9.62%	10.98%	<15%
Assessment Ratio – All Property Types	99.29%	99.35%	98-102%
Mail Assessment Notices – New Construction/Splits	2/23/12	2/25/13	3/01/14
Complete Deeded Splits, Merges, Plats and Adjustments	1/27/12	1/18/13	2/09/14
Complete Deed Transfers	1/05/12	1/09/13	1/20/14

Goal:

- 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.

Strategy:

- Send listing information to the taxpayers on December 31 each year.
- Review and enter listing form as they are received from the taxpayers.
- Perform desk audits on selected accounts.
- Shift more complex audits to our staff auditor and contract auditors.

Goal:

- Perform audits at a rate on par with the prior year while administering Incentive Grants which have grown in number and complexity.

Strategy:

- Maintain and budget for all Incentive Grants.
- Perform approximately 100 staff audits each year.
- Request and review 30 to 40 contract audits each year.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Mail Regular Tax Bills	8/10/12	8/01/12	8/01/13
Average number of Business Personal Audits / month	9.67	9.50	9.00
Average number of motor vehicles assessed per month	12,983	13,246	13,500

DEPARTMENT CONTACT

Name: Brent Weisner
 Email: jbweisner@cabarruscounty.us
 Phone: 704-920-2171

Tax Administration – Tax Collections

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

- 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 two months and keeping the work flow smooth.
- We have fully implemented the BI-Tek collection system and look forward to adapting it to enhance the efficiency of the Department.

CHALLENGES & TRENDS

- Transition to the new NCDMV “Tag and Tag Together” (HB1779) for billing and collection of motor vehicle tax. The Collection staff will continue to collect current motor vehicle bills under the old system from July 2013 thru October 2013 while helping the taxpayers to understand the new system.
- Collection staff will then focus heavily on clearing up the delinquent motor vehicle file while enhancing the BI-Tek system for future efficiencies.
- Our Tax Collection Manager plans to retire September 1, 2013.

BUDGET HIGHLIGHTS & CHANGES

- Our budget request has increased this year due to the transition to HB1779; this increase will moderate next year when the transition is complete. This \$146,800 increase is reflected in purchased services.
- We will look at implementing ways to utilize software to create smooth work flow with other departments. In the upcoming year we will additionally be transitioning with new staff due to retirements, inclusive of the collection manager. Education and training will be an imperative part of this process.

Tax Administration – Tax Collections

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	499,307	501,367	520,899	522,491	4.21%
Operations	377,977	390,300	525,221	525,244	34.57%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 877,284	\$ 891,667	\$ 1,046,120	\$ 1,047,735	17.50%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	396,341	340,000	-	285,227	-16.11%
Total Revenue	\$ 396,341	\$ 340,000	\$ -	\$ 285,227	-16.11%
Staffing					
FTE Positions	10.00	10.00	10.00	10.00	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.

Goal:

- To maintain real, personal, and motor vehicle collections utilizing all remedies available.

Strategy:

- Optimize payment plans, garnishment of wages, attachment of property, rents and accounts, Sheriff's warrants, debt setoff against state income tax refunds, and foreclosures.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Collection Percentage Motor Vehicle	89.99%	89.90%	99.00%
Collection Percentage Real/Personal	97.05%	98.00%	98.00%
Collection Percentage Combined	96.58%	97.08%	98.20%

Goal:

- To increase delinquent collections.

Strategy:

- Optimize garnishments/bank attachments, outside collections and foreclosures.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Collection percentage delinquent Motor Vehicle	103.6%	100%	100%
Collection percentage delinquent Real/Personal	182.5%	100%	100%
Garnishments/Bank Attachments Processed (volume)	3,980	4,000	4,000
Delinquent taxes collected (amount)	\$2,918,395	\$3,979,066	\$2,920,000

DEPARTMENT CONTACT

Name: Brent Weisner

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Phone: 704-920-2166

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 five (5) 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

- Increased our automated precinct voting on Election Day from twelve (12) precincts to sixteen (16) precincts.
- Conducted 1st Primary, Runoff and the General Elections without any problems.
- Satellite voting for the 2012 General Election was implemented once again for the November General Election and the Board added an additional location due to the large influx in voter numbers for the Presidential election. This helped reduce lines and confusion on Election Day.

CHALLENGES & TRENDS

- Challenges still remain in our reduction of paper. We have tried, since all of our registration records are computerized, to reduce the time we are required to keep the paper records. At this time, under the Record Retention and Disposition Schedule we are still required to keep the original voter records indefinitely.
- One of our goals is to increase voter participation in all elections. This is a challenge due to how each election varies in voter interest and how well the candidates and/or groups publicize the election or the issues. In the November Presidential Election we had 70.5% (84,116) voters participate due to the high profile of this election. 33% (37,487) voters participated in the 1st Primary Election and 5.4% (5,892) participated in the Runoff Election.

BUDGET HIGHLIGHTS & CHANGES

- There will be three elections this year. The municipal elections will be held in November 2013. The cost of holding the 5 municipal elections will be reimbursed to the county by the municipalities. In this fiscal budget we will also hold a Primary election in May and a runoff election if necessary.

Board of Elections

- At the time of this budget, we are unaware what bills may pass legislation. There is a good possibility that the Voter ID law may pass. If passed, we do not know how that will impact our office.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	435,883	527,353	577,617	549,099	4.12%
Operations	176,492	280,971	312,810	312,393	11.18%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 612,375	\$ 808,324	\$ 890,427	\$ 861,492	6.58%
Revenues					
Intergovernmental	5,693	-	-	-	-
Fees & Other	88,237	100	95,000	95,000	949.00%
Total Revenue	\$ 88,237	\$ 100	\$ 95,000	\$ 95,000	94900.00%
Staffing					
FTE Positions	10.00	10.00	10.00	10.00	0.00%

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.

Goal:

- Ensure that all citizens have equal opportunity and access to the polls and to ensure all rules and regulations are consistent.

Strategy:

- Use County resources to include more human interest stories in paper, increase September Registration Drives and increase public appearances at civic organizations.

MEASURES	2012-2013 ACTUAL General Election	2013-2014 TARGET Municipal Election	2013-2014 TARGET 1 st Prim. Election
• # of Complaints and Protests to the Board	0	0	0
• # of Registered Voters	119,315	84,549	122,000
• % of Eligible Voters registered using 2011 census data minus 25% under the age of 18	87%	80%	89%
• % of Eligible Voters voting	70.5%	10%	30%
• # of new registered voters from annual and civic registration drives	6,000	1,000	3,000

Board of Elections

Goal:

- Use resources wisely and responsibly by using technology to maximize the value of county investments, expenditures and service.

Strategy:

- Increase the frequency of hands on training and work with I.T. to investigate new technology to offset the costs associated with the below.

MEASURES	2012-2013 ACTUAL General Election	2013-2014 TARGET Municipal Election	2013-2014 TARGET 1 st Prim. Election
• % of precincts using computers on election day	34.78%	43.00%	47.82%
• # of precinct officials trained to use computers on election day without difficulty	64	80	88

DEPARTMENT CONTACT

Name: Carol Soles, Director

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Phone: 704-920-2860

Register of Deeds

MISSION

To provide knowledgeable, efficient and professional assistance to the users of this office in a manner that reflects good government by accurately and responsibly maintaining and preserving current and historic records to which the office is entrusted.

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 Cabarrus births, deaths, marriage records, veteran discharges, notary public records, subdivision maps, condo plans and all other land related documents which includes deeds, deeds of trust, agreements etc. This office also prepares paperwork for amendments on birth and death certificates, legitimations and delayed birth certificates.

MAJOR ACCOMPLISHMENTS

- Existing staff maintained certification by the North Carolina Association of Register of Deeds by attending state-sponsored workshops and schools.

CHALLENGES & TRENDS

- We replaced one experienced staff member who transitioned to another department and added an FTE pursuant to the FY2014 budget. These new members of our staff will need to fully master the indexing standards and become proficient in all areas of our record filing and indexing system.

BUDGET HIGHLIGHTS & CHANGES

- Budget expenses will show a slight increase due to increase in recorded documents
- An additional FTE is added to assist with increased workload due to growth. Fortunately increased revenues more than offset these costs.

Register of Deeds

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	393,086	380,011	423,742	445,583	17.26%
Operations	115,082	94,087	119,392	101,645	8.03%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 508,168	\$ 474,098	\$ 543,134	\$ 547,228	15.43%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	1,617,752	1,351,200	1,511,500	1,757,000	30.03%
Total Revenue	\$ 1,617,752	\$ 1,351,200	\$ 1,511,500	\$ 1,757,000	30.03%
Staffing					
FTE Positions	7.00	7.00	7.63	8.00	14.29%

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.

Goal:

- Accurately and expeditiously record and maintain all records as required by our statutory mandate.

Strategy:

- Maintain the level of competence, courtesy, and efficiency that the office has historically displayed.

MEASURES	CY 2011 ACTUAL	CY 2012 ACTUAL	CY 2013 ESTIMATE	CY 2014 TARGET
Births in Cabarrus County	2,638	2,641	2,645	-----
Deaths in Cabarrus County	1,501	1,638	1,700	-----
Marriage Licenses issued	1,372	1,463	1,500	-----
Certified copies issued of births, deaths, marriages	18,281	18,910	19,500	-----
Vital records marked (amendments, legitimations, adoptions, Cabarrus birth cert with date of death)	1,103	1,695	1,800	-----
Subdivision maps/condo plans	135	174	200	-----
Military discharges filed	156	127	150	-----
Land record documents recorded	28,238	34,046	37,000	-----

Register of Deeds

Goal:

- To implement technology upgrades that will improve service and help achieve efficiencies in productivity.

Strategy:

- Full utilization of our new marriage kiosk; implementation of remote site marriage applications in conjunction therewith.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
E-recording of land record documents in FY14 (delayed from FY13)	NEW	NEW	NEW	100
On-line marriage applications in FY14	NEW	NEW	NEW	50

DEPARTMENT CONTACT

Name: Wayne Nixon

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Phone: 704-920-2112

Finance

MISSION

To provide sound fiscal policies and financial reporting information necessary to manage the County's fiscal affairs and support the various County agency operations.

MANDATE

NCGS 159-24.

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, payroll, debt administration, investment, internal auditing, purchasing, capital asset control, contract administration, financial planning and reporting, budgeting, and performance programs.

MAJOR ACCOMPLISHMENTS

- Despite the challenges created by the Great Recession, the County's General Obligation Bond Ratings remain unchanged at Aa1 (Moody's), AA+ (Standard & Poors) and AA+ (Fitch).
- The Comprehensive Annual Financial Report (CAFR) for year ending June 30, 2012 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 GAAP.
- Received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the 27th year and submitted the 2012 CAFR for review.
- Received the GFOA's Distinguished Budget Presentation Award for the annual budget document for the 15th year, and submitted the FY13 document for review.
- Continued to leverage technology to provide effective and efficient services to our vendors, departments, and management staff.
- Implemented contract management module in MUNIS.
- Developed liaisons between department staff and the Finance department.
- Refunded two issues of debt, achieving estimated savings of \$6.2 million (NPV of savings is \$ 5.5 million).

CHALLENGES & TRENDS

- Through scanning and increased efforts to make vendor payments electronically, the office will see a decrease in printing and paper usage. The number of checks issued has decreased by 25% and the numbers of EFT payments have increased by 25%.

BUDGET HIGHLIGHTS & CHANGES

- Two new employees result in additional travel and training costs.
- The one-time expense in FY 2013 of \$100,000 for buy-out of lease to Cardinal Innovations is the major factor in the decline in FY 2014 from FY 2013 levels.

Finance

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	789,453	801,466	832,903	848,867	-
Operations	126,081	228,730	153,256	140,200	-38.71%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 915,534	\$ 1,030,196	\$ 986,159	\$ 989,067	-3.99%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	-
Staffing					
FTE Positions	10.70	10.80	10.80	10.80	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.

Goal:

- Provide effective financial services for County departments and vendors.

Strategy:

- Respond to inquiries and requests in a timely and quality manner.

MEASURES	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Contract Turnaround Time within 10 business days	NEW	NEW	89%
Requisitions processed within one business day	100%	96%	98%
Percentage of survey respondents satisfied or very satisfied with overall Finance services	NEW	NEW	95%
Percentage of survey respondents satisfied or very satisfied with Finance staff resolution of issues	NEW	NEW	95%
Percentage of survey respondents satisfied or very satisfied with Finance project management	NEW	NEW	95%

Finance

Goal:

- Maximize the value of county investments and expenditures.

Strategy:

- Achieve recognition for best financial practices.

MEASURES	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Moody's GO Bond Rating	Aa1	Aa1	Aa1
Standard & Poor's GO Rating	AA+	AA+	AA+
Fitch's GO Rating	AA+	AA+	AA+
Budget rating of "outstanding" by at least 1 of 3 GFOA reviewers in the 31 categories	NEW	NEW	17

Goal:

- Use financial resources wisely by protecting County assets.

Strategy:

- Work to ensure proper internal controls are maintained throughout the County.

MEASURES	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Internal control evaluations completed	15	7	6
Percent of capital assets audited	25%	20%	40%

DEPARTMENT CONTACT

Name: Ann M. Wilson

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Information Technology Services

MISSION

Deliver quality technology services that promote enterprise information processes, provide access to information resources and protect information integrity.

OVERVIEW

Cabarrus County government relies on technology to; support its sustainability initiative, enhance public safety, improve business processes, provide public services, interact with its citizens and collaborate with other government entities. Electronic communications and web based delivery of governmental services are now a business requirement and citizen expectation. Two of the County's most valuable assets are its reputation and data. The Information Technology Services (ITS) department's primary responsibility focuses on the protection of digital information, access to information and providing enterprise technology services to assist departments in achieving the mission of County government.

- **Technical Architecture Services**
This division is responsible for the technical architecture of the County's information technology systems: hardware configuration, the infrastructure applications that run on them, the infrastructure services they offer to applications, systems performance, resilience, storage systems and backup.
- **Business Systems and Data Services (BSADS)**
This division is responsible for the business design, analysis, implementation, programming, configuration, maintenance and repair of the County's databases and end user applications. BSADS research requirements and plan and implement solutions by configuring third party software or writing custom applications.
- **Network and Communication Services**
This division is responsible for the enterprise design, security, implementation and maintenance of the County's digital network, phone system, security video systems, and security access controls.
- **Customer Support Services**
This division provides a centralized point for computer support and is responsible for assisting users with technical questions and problems, logging service requests, taking ownership until problems are resolved, and escalating service requests to the appropriate team to facilitate problem resolution.

MAJOR ACCOMPLISHMENTS

In FY2013 the Information Technology Services Department progressively pursued innovative programs and partnerships with other County departments, school districts, and local jurisdictions. The increased use of technology has allowed the County to be more transparent, do more with less and improve service delivery. Information Technology Services works to provide effective strategic solutions that meet the Board of Commissioner's goals and efficiently deliver services to our citizens.

- Cabarrus County Information Technology Services Department is a leader in local government and was recognized as such winning 8th place in the National 2012 Digital Counties Survey.
- ITS Director represented County on video at national ESRI conference detailing the county's application of ArcGIS for Local Government.
- ITS Manager presented County's enterprise approach to document imaging at the national Laserfiche conference.
- County document management solutions published on Laserfiche's solutions website.
- Two ITS Supervisors completed 10 month School of Government CIO Certification program.
- ITS Help Desk Technician certified as Microsoft Office Specialist Master Certification.
- ITS GIS Administrator certified as an ESRI Enterprise Geodatabase Management Professional.
- ITS Administrator certified as Microsoft Certified IT Professional Certification for Sharepoint 2010.
- ITS Administrator achieved Gold Certification in Laserfiche Certified Professional Program.

Information Technology Services

- Sheriff Gun Permits online application implemented to improve workflow process and citizen service. The solution was selected to be highlighted on Laserfiche's Solutions Exchange.
- GIS Maps and Apps Gallery portal provides public access to a collection of GIS maps and apps that increase transparency and help citizens interact with the County.
- Polling Place Locator provides quick access to voting information and direction to polling places from the web or mobile devices. Implementation featured in national ESRI publications.
- ArcGIS upgrade provided a number of improvements to performance, data access, editing, search, and map cache management.
- Partnering with the City of Concord to host and integrate land management software that provides increased efficiency in coordination of planning.
- Employee onboarding process was improved with the implementation of a technology orientation class.
- ITS training to county employees on how to use the features of Microsoft Office Outlook 2010 to help employees become more effective in managing their daily tasks.
- The Cabarrus County network is now connected to the new MCNC NCREN fiber-optic build out as a Community Anchor Institute.
- Implementation of Microsoft System Center 2012 Configuration Manager and System Center 2012 Endpoint Protection to provide a unified infrastructure to manage and protect physical, virtual, and mobile clients environments.
- Ensured all technology specific needs were met for the Sheriff Administration 7th floor upfit and Human Services Building remodeling.
- Upgraded the Cabarrus Health Alliance (CHA) MUNIS Enterprise Resource Planning (ERP) software to Windows environment. The CHA Timesheet application was rewritten as a web enabled application, providing mobile access capabilities, and cost accounting allocation to projects.
- Contracted to provide KCS with Technical network services for support and maintenance of the KCS wide area network, local network management, wireless network, and network security.
- The Kannapolis City Schools (KCS) server environment was virtualized and placed in a redundant cluster in the county's datacenter on upgraded server hardware to provide improved datacenter reliability, server redundancy, and disaster recovery using SAN data replication.
- Worked with KCS to implement antivirus and imaging software utilizing licenses included in the Microsoft client access licensing purchased by the school system. Using desk top virtualization, reimaged over 1200 Netbooks for improved security and to provide the latest version of windows to students.
- Reconfigured KCS network to provide wireless connectivity in every classroom with the installation and configuration of exiting KCS, RCCC surplus and Cabarrus County Schools (CCS) surplus wireless access points and switches.
- Event Management solution developed to leverage existing SharePoint technology to provide a consistent, intuitive and robust solution for managing public and internal events. The first phase of this project was implemented to meet requirements for the Sheriff In-Service training program.
- Developed a Community Resource Connection application that provides multiple access points for easy "no wrong door" access to clients for aging and disability services.
- Transitioned to Time Warner data services, increasing network bandwidth at remote county office locations.

CHALLENGES & TRENDS

- Consumerization of technology has blurred the boundaries between work and life. Staff and citizens expect consistent access to government services from wherever they are, on any device they're using; desktops, laptops, smartphones, and tablets. Managing this influx of devices while still maintaining the security and data protection of the enterprise will continue to be an IT challenge.

Information Technology Services

- Technology projects initiated over the last several years have significantly increased the number and types of end user devices supported by ITS. These devices must be supported, maintained and refreshed to continue to provide the technical services departments rely on to meet the challenges of today's business environment.
- The exponential growth in the volume of digital data creates an increase in data storage requirements.
- Citizen demand for government transparency and expectations of having reliable data access across multiple jurisdictions creates challenges in data governance and records management.
- Increasing digital attacks for financial gain and espionage. Thwarting these attacks is critical to government technology infrastructure and protecting the information stored in our systems.

BUDGET HIGHLIGHTS & CHANGES

- Expenditure budgeted to replace Uninterruptable Power Supply (UPS) that services Cabarrus County's primary datacenter.
- Increased revenue from Managed Network Services contract with Kannapolis City Schools, MUNIS ERP hosting for Cabarrus Health Alliance, and Accela Land Management hosting for the City of Concord.
- Addition of one Network Services Technician. A recent retirement of the Kannapolis City Schools (KCS) network engineer has created a challenge for KCS in supporting their voice and data network. As an alternative to filling the vacant position, ITS has executed a contract with KCS to provide Managed Network Services. We will provide KCS with a team of professionals as opposed to one person to proactively monitor, maintain, diagnose and repair the KCS voice and data network. The revenue from the managed services contract will be used fund the network technician position.
- Addition of two Business System Analysts. The Business Analyst will be a Project Manager and lead a number of key projects for the County. Projects identified in immediate need for a Business Analyst are MUNIS Enterprise Resource Planning and Accela Development Services Municipal Integration projects. The Business Analyst will be the functional expert on the specified application(s) and the point of contact between the stakeholders and Application Programmers and Vendors. The Business Analyst will design and document workflow, make appropriate process change recommendations, facilitate improvements through reporting and application configuration while positively impacting operational effectiveness. These positions are partially funded by ERP and Accela hosting revenue.
- Relocate e911 coordinator position from IT to Planning and Development Services to provide greater efficiency with addressing workflow and provide additional staffing to cover Development Services front counter.
- Network Infrastructure expenditure to upgrade Governmental Center backbone speeds to 10 gigabit and upgrade wireless access speeds.

Information Technology Services

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	1,679,109	1,652,593	1,863,656	1,863,656	12.77%
Operations	1,781,047	2,264,235	2,153,610	2,153,610	-4.89%
Capital Outlay	15,628	19,265	72,000	72,000	-
Total Expense	\$ 3,475,784	\$3,936,093	\$ 4,089,266	\$ 4,089,266	3.89%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	149,654	93,167	167,850	167,850	80.16%
Other Financing Sources	77,513	51,675	-	-	-
Total Revenue	\$ 149,654	\$ 93,167	\$ 167,850	\$ 167,850	80.16%
Staffing					
FTE Positions	21.00	20.00	23.00	23.00	15.00%

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.
- 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.

Goal:

- 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.

Strategy:

- 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.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Customers rate services as satisfied or above	96%	90%	95%	90%
Number of technology partnerships with outside Agencies	3	5	7	7

Information Technology Services

Goal:

- Provide access to information resources by providing reliable secure applications and technology infrastructure.

Strategy:

- Design, implement and maintain technology infrastructure.
- Monitor network, server, and data accessibility.
- Application Development.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
ITS Employees as % of Total County Employees	2.40%	2.16%	2.16%	2.24%
% of Incidents Resolved within 24 hours	72%	75%	65%	75%

Goal:

- Protect enterprise information integrity through planning, standards and process management.

Strategy:

- High Availability and Disaster Recovery.
- IT Service Management (ITSM) Best Practices.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Number of desk tops supported	1,051	1,055	966	990
Number of mobile devices supported	342	375	419	445

DEPARTMENT CONTACT

Name: Deborah A. Brannan

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Phone: 704-920-2154

General Services – 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 General Services 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: GSA 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

- Continued decrease of energy consumption at 8%.

CHALLENGES & TRENDS

- Increase in workload and decrease in labor and materials resources.
- Overall as a department the increase in code, safety, and construction work orders has increased significantly over the past years.

BUDGET HIGHLIGHTS & CHANGES

- Increase in the utility budget due to complete year of operation at jail housing, and the new Board of Elections coupled with a proposed Duke Energy rate increase of 5 to 7%. Decrease in natural gas budget due to increased efficiencies resulting from heating ventilation and air conditioning building automation systems and unit replacement.
- Budget includes the addition of an Assistant Director of General Services.

General Services – Administration

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	383,317	384,486	468,571	478,652	24.49%
Operations	1,109,883	1,636,922	1,641,270	1,640,385	0.21%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,493,200	\$ 2,021,408	\$ 2,109,841	\$ 2,119,037	4.83%
Revenues					
Intergovernmental	18	-	-	-	-
Fees & Other	34,949	34,340	33,000	33,000	-
Total Revenue	\$ 34,967	\$ 34,340	\$ 33,000	\$ 33,000	-3.90%
Staffing					
FTE Positions	5.00	5.00	6.00	6.00	20.00%

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.

Goal:

- Ensure financial accountability and responsible asset management.

Strategy:

- Implement best management practices to lead department into the 21st century; and investigate all avenues to improve customer service per services provided.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Percentage change in energy consumption by all county operated buildings (excluding Arena and Courthouse)	-8%	-3%	-3%	3%
Daily number of calls received by GSA Admin	7	4	5	4
Daily work order related calls received from internal and external customers	2	1	2	1
Annual drop-ins, visitors, deliveries to GSA	720	720	800	600
Monthly number of faxes and work orders processed	69	55	60	55
Annual amount of invoices processed for entire department	2,105	1,500	1,500	1,400
Annual number of evaluations, developmental plans, and status sheets processed	63	63	63	63
Monthly data entry of utility invoices in utility tracking database	151	145	145	143

DEPARTMENT CONTACT

Name: Kyle Bilafer

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Phone: 704-920-3201

General Services – Grounds Maintenance

MISSION

Provide clean and safe outdoor facilities, landscaping, parking facilities, and ground 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 North Cabarrus Park, Camp Spencer, and Frank Liske Park Soccer Complex). This department also handles initial set-up of various school ball fields.

MAJOR ACCOMPLISHMENTS

- Completion of Cooperative Extension parking lot re-milling.
- Completion of Cox Mill Field #3 renovations to infield and backstop area.
- Completion of Jail Detention pond retaining wall Installation.
- Start of Kannapolis Library landscaping upgrade including tree relocations and installation of required ADA egress sidewalks.

CHALLENGES & TRENDS

- Increased use of athletic components of the parks.
- Increase in number of properties to maintain resulting from additional new County operational locations and foreclosed properties.

BUDGET HIGHLIGHTS & CHANGES

- Sheriff's Firing & Training Range concrete additions.
- Bermuda installation at Frank Liske Park softball Field #3.
- Stamped concrete installation at entrance to Sheriff's Department Administration Building.

General Services – Grounds Maintenance

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	404,765	408,950	460,547	423,000	3.44%
Operations	692,282	799,416	754,568	751,167	-6.04%
Capital Outlay	-	23,500	57,000	57,000	142.55%
Total Expense	\$ 1,097,047	\$ 1,231,866	\$ 1,272,115	\$ 1,231,167	-0.06%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	-	-	-	-	0.00%
Staffing					
FTE Positions	9.00	9.00	9.00	9.00	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.

Goal:

- Proper Management of all county grounds to provide a safe environment while meeting the large workload and condensed schedules.

Strategy:

- Inspections and prompt response to requests from customers and safety department about potential issues. Provide ongoing improvements to existing areas.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of public and employee slips/falls due to controllable inclement weather conditions	0	0	0	0
Total number of acres of maintained properties other than parks	363	370	370	370
Number of acres of maintained properties other than parks per FTE	40.3	41.1	41.1	41.1
Completed work orders for County properties other than parks	1,307	1,400	1,400	1,400
Total number of parks acreage maintained	560	560	560	560
Number of parks acreage maintained per FTE	62.2	62.2	62.2	62.2
Completed work orders for all park maintenance	1,383	1,400	1,400	1,400

DEPARTMENT CONTACT

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services – 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 departments' operability.

MANDATE

NC Department of Transportation.

OVERVIEW

This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County. The Towns of Mt. Pleasant, Midland, and Harrisburg also contract with this division for the fabrication of street signs for their respective jurisdictions. 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 had 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.

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.

MAJOR ACCOMPLISHMENTS

- Signage packages County Parking Lot #5, Human Services Center renovations, Sheriff's Department Administration building 6th & 7th floor renovations, and Cooperative Extension.
- Started break-away street sign installations for roads that are over a 50 mph speed limit due to Department of Transportation (DOT) regulations.
- Purchase of a banner printer that can produce detailed graphics allowing us to stop outsourcing a large number of our banners and signage.

CHALLENGES & TRENDS

- Increase in inter-department requests for event signage, educational signage, and banners that this division bears the cost for in terms of materials and labor. Increase in labor hours and cost of break-way street signs.

BUDGET HIGHLIGHTS & CHANGES

- No significant changes.

General Services – Sign Maintenance

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	112,878	112,407	115,927	115,927	3.13%
Operations	44,828	33,743	53,363	53,363	58.15%
Capital Outlay	-	20,000	5,000	5,000	-
Total Expense	\$ 157,706	\$ 166,150	\$ 174,290	\$ 174,290	4.90%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	2,053	3,000	5,000	5,000	-
Total Revenue	\$ 2,053	\$ 3,000	\$ 5,000	\$ 5,000	66.67%
Staffing					
FTE Positions	2.00	2.00	2.00	2.00	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.
- 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:

- To provide quality street, building, and event signage for Cabarrus County.

Strategy:

- Continued retrofit of existing building signage to meet new ADA codes and prompt response to street sign requests.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Completed street sign repair/replacement work orders	659	700	680	700
Percent of man hours used for street sign repair/replacement	39%	38%	39%	44%
Completed Zoning sign work orders	16	30	8	10
Percent of man hours used to Zoning sign work orders	1%	2%	1%	1%
Completed building signs work orders	209	305	205	150
% of man hours used for building signage	15%	30%	20%	15%
Completed parks signage, banners, equipment tagging, parking lot signage, and misc. signage work orders	635	600	570	600
% of man hours used for special events signage	45%	30%	40%	40%

DEPARTMENT CONTACT

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services – Building Maintenance

MISSION

To provide a cost effective and highly efficient preventative 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, 115 NC State and Federal employees. General Services ensures building safety and optimum performance by providing preventative 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 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: Human Services Center Renovations, Rocky River Elementary School bathroom facility, Human Services Center ITS server room, and County parking lot #5, Camp Spencer Helms Hall.
- Installation of animal shelter cremation chamber.
- Plastering of Camp Spencer pool.
- Rekeying of Cooperative Extension and the Governmental Center.
- Replace roof at Rowan Cabarrus Community College Cabarrus Business and Technology Center Industrial Building and EMS #4.
- Phase I replacement of Kannapolis Library windows and doors.
- Replacement of Frank Liske Park Arbor Shelter.
- Installation of EMS #4 generator and Human Services Center generator.
- Household Hazardous Waste retaining wall construction.
- HSC carpet replacement phase VI.

CHALLENGES & TRENDS

- Increase in square footage maintained.
- Increase in safety, environmental, and regulatory requirements.
- The increasing age of some of the larger buildings is reflected in increased costs of system replacements and more expensive contracted work.

BUDGET HIGHLIGHTS & CHANGES

- EMS station interior upgrades.
- Animal shelter resilient flooring Installation.
- Sheriff's Office & Detention Center maintenance service agreement will not be renewed. In-house staff will maintain those facilities.

General Services – Building Maintenance

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	616,697	648,349	656,715	657,490	1.41%
Operations	1,746,777	2,391,078	2,474,004	1,969,121	-17.65%
Capital Outlay	9,500	-	-	-	-
Total Expense	\$ 2,372,974	\$ 3,039,427	\$ 3,130,719	\$ 2,626,611	-13.58%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	45,854	49,000	42,000	42,000	-
Total Revenue	\$ 45,854	\$ 49,000	\$ 42,000	\$ 42,000	-14.29%
Staffing					
FTE Positions	10.00	10.00	10.00	10.00	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.

General Services – Building Maintenance

Goal:

- To provide a high quality level of asset management and project planning with cost efficient strategies.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Percentage of man hours utilized for HVAC PM	20%	35%	34%	50%
Percentage of man hours used for HVAC repairs work orders	34%	38%	41%	35%
Percentage of man hours used for HVAC controls and systems work orders	17%	15%	14%	15%
Percentage of man hours used carpet, flooring, and keys work orders	5%	3%	3%	3%
Percentage of man hours used for electrical, plumbing, structural work orders	49%	34%	34%	40%
Percentage of man hours used for generator and equipment work orders	3%	4%	4%	5%
Percentage of man hours used for emergency call responses	2%	1%	1%	1%
Percentage of man hours used for misc. work orders	6%	27%	27%	25%
Percentage of man hours used for environmental, safety, fire/security, and storm water work orders	7%	8%	8%	7%
Percentage of man hours used for construction/demolition, masonry, painting, and water leaks work orders	19%	11%	11%	2%
Percentage of man hours used for hardware, door, gates, and furniture work orders	11%	12%	12%	17%

DEPARTMENT CONTACT

Name: Kyle Bilafer

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General Services – 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

- Relocated all furniture from former Health Alliance to warehouse and then provided that to other departments who were in need of furniture including courthouse, Cooperative Extension, Guardian Ad Litem, and ITS.
- Added Cabarrus County Transportation Services, legal department, and expanded Department of Social Services space in Human Services Center building.
- Relocated Active Living and Parks Departments.

CHALLENGES & TRENDS

- Increase in square footage due to new buildings.

BUDGET HIGHLIGHTS & CHANGES

- Addition of custodian to add custodial services to Sheriff's Department & Detention Center in lieu of contracted custodial services. Including building maintenance, this will save \$150,000.
- Three new positions funded by reduction in force of 7 part-time positions.

General Services – Facility Services

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	963,978	968,591	1,051,175	1,013,952	4.68%
Operations	254,306	334,067	364,940	352,150	5.41%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,218,284	\$ 1,302,658	\$ 1,416,115	\$ 1,366,102	4.87%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	650	-	600	600	-
Total Revenue	\$ 650	\$ -	\$ 600	\$ 600	0.00%
Staffing					
FTE Positions	26.63	26.63	28.13	26.00	-2.37%

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.

Goal:

- Improve delivery of services, especially cleanliness and appearance of buildings.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Inspection work orders	80	70	70	70
Completed work orders	3,200	3,300	3,700	3,000
Miscellaneous work orders	142	300	300	100
Square feet carpet cleaned	210,500	210,500	210,500	283,166
Square feet tile floor, stripped, waxed and buffed	96,988	96,988	96,988	109,477
Percent of work orders completed within 3 days	98%	85%	85%	95%
Percent of work orders completed by due date	100%	100%	100%	100%
Percent of miscellaneous/unexpected work orders requested by other departments	22%	15%	20%	18%
Percentage of labor hours utilized assisting recycling programs	15%	15%	15%	15%
Emergency call back or after hours work orders	8	6	7	5

DEPARTMENT CONTACT

Name: Kyle Bilafer

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Phone: 704-920-3201

General Services – 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, dependable, and operates at the lowest cost per mile and/or hour.

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 420 units of equipment, (57% are emergency vehicles) including cars, hybrid vehicles, trucks, SUV's, 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 implemented a new work order and inventory control system within Munis allowing us to better track total vehicle and maintenance costs.
- Ordered and processed the purchasing of 5 service trucks for various County departments.
- Fleet personnel are now servicing transmissions and County owned motorcycles in order to keep down time and costs to a minimum.
- Fleet personnel processed paperwork and replacement of all permanent license plates to comply with new state requirements.

CHALLENGES & TRENDS

- With limited space and personnel, additional vehicles added to the fleet each year including various makes of vehicles such as Fords, Chevrolets, Toyotas, and Dodges, 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.
- By purchasing 5 new service trucks that replace older, high mileage trucks, repair and operating costs will be kept to a minimum.
- Budget reflects an additional mechanic to assist with the increasing number of vehicles serviced.

General Services – Fleet Maintenance

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	297,184	297,722	333,848	359,886	20.88%
Operations	-72,275	45,184	44,233	44,498	-1.52%
Capital Outlay	445,143	176,737	323,000	282,000	-
Total Expense	\$ 670,052	\$ 519,643	\$ 701,081	\$ 686,384	32.09%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	62,728	41,400	68,000	68,000	64.25%
Total Revenue	\$ 62,728	\$ 41,400	\$ 68,000	\$ 68,000	0.00%
Staffing					
FTE Positions	5.00	5.00	5.63	6.00	20.00%

*Negative amount is due to a change in accounting to record fleet inventory on the Balance Sheet of the County's Financial Statements.

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.

Goal:

- Reduce down-time and repair costs for all County department vehicles.

Strategy:

- Provide thorough, high quality vehicle preventive maintenance program.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Completed work orders for Preventative Maintenance (PM), repairs, and modifications	3,254	3,000	3,250	3,000
Employee/Vehicle/Equipment ratio	1:101	1:102	1:105	1:94
Labor hours utilized for preventive maintenance and repairs found during preventive maintenance.	85%	80%	75%	80%
Labor hours utilized for unscheduled maintenance, ordering parts, inventory, maintaining shop and equipment, entering work orders into system	5%	10%	12%	10%
Labor hours utilized for installing equipment for emergency vehicles. (Sheriff and EMS)	10%	10%	13%	10%

General Services – Fleet Maintenance

Goal:

- Reduce energy/fuel consumption costs.

Strategy:

- Replace high mileage vehicles with energy efficient and environmentally safe hybrid and/or alternative fuel vehicles.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Hybrid or Alternative Vehicles/Conventional Vehicles Ratio	45:275	45:282	45:286	45:292

DEPARTMENT CONTACT

Name: Kyle Bilafer

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Phone: 704-920-3201



Active Living and Parks – Parks

MISSION

To enrich the quality of life of the citizens by providing high quality recreation and educational 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 of each and every patron whether they are at a park for a picnic, a walk, a special event, a nature program, or just to relax and watch the sun set. The Department is responsible for the daily management and operations of three parks consisting of over 300 acres; including personnel and programs coupled with wildlife, flora, fauna, and natural resource management. The search for land for new parks and greenways is on-going.

Programs offered at the parks are focused on environmental stewardship, conservancy, nature education, sustainability, fitness, and FUN! The parks consists of playgrounds, walking trails, picnic shelters, an athletic complex, mini-golf, fishing, camping, cabins, a pool, indoor rental facilities, a disc golf course, and similar amenities. There are summer athletic camps, adult softball leagues, and a summer day camp program offered at Frank Liske Park. There is a Jr. Ranger Program for 3rd grade classes that encompasses over 1,000 children and a Boy Scouts Merit Badge program as well as a Girl Scout program.

A very successful matching incentive grant program providing a 50/50 match for projects on public lands is administered by the Department. Volunteer youth athletic leagues play in school parks and the County offers the match program to assist the teams in improving the parks. Additionally, the Department prepares work orders for the maintenance of the school parks and pays the school maintenance personnel to perform the work.

MAJOR ACCOMPLISHMENTS

- 607,702 folks participated in programs, special events, or rented shelters.
- Cost per capita was \$16.41 the NC State average of \$49.48.
- Merged with the Department of Aging forming the new Active Living and Parks Department.
- Received a \$350,000 Park and Recreational Trust Fund Grant for Rob Wallace Park.
- Dam renovations at Frank Liske Park were completed.
- Fifty (50) 20' Crepe Myrtle trees were planted at Frank Liske Park.
- Hosted the first annual Boy and Girl Scout Rock Day at Camp Spencer Park.
- Developed a group camping facility at Camp Spencer Park.
- Added a Community Garden and a Native Tree Trail at North Cabarrus Park.
- Byron Haigler was named the Non-Sworn Ranger of the Year by the Park Ranger Institute.
- Volunteers hours in the parks continue to increase with 853 service hours at a value of \$15,354.
- Helping Union County with programs – Mentoring.

CHALLENGES & TRENDS

- Meeting the increasing needs for parks, programs, and protection of natural resources during the economic downturn. Since the 2010 RIF of p/t staff, participation has increased by 266,000.
- Meeting costs at the pool with Boys and Girls Club use for 7 weeks Mon-Fri 10:00am-3:00pm.
- Dealing with the negative issues about the merger.
- Meeting costs of the soccer complex with the current Use Agreement.

Active Living and Parks – Parks

- Finding ways to encourage cabin and tent rentals at Camp Spencer during the week and winter.

BUDGET HIGHLIGHTS & CHANGES

- Development of a Department Master Plan.
- Restructuring of staffing pattern to improve staff ratios at peak times.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	797,244	920,809	944,555	960,641	4.33%
Operations	302,545	361,977	388,278	388,499	7.33%
Capital Outlay	67,892	188,541	50,000	50,000	-73.48%
Total Expense	\$ 1,167,681	\$ 1,471,327	\$ 1,382,833	\$ 1,399,140	-4.91%
Revenues					
Intergovernmental	3,100	-	-	-	-
Fees & Other	379,483	334,392	289,600	\$289,600	-13.40%
Total Revenue	\$ 382,583	\$ 334,392	\$ 289,600	\$ 289,600	0.00%
Staffing					
FTE Positions	16.66	17.83	17.83	18.40	3.20%

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.

Goal:

- Enhancing quality of life by providing programs, preserving land and developing parks.

Strategy:

- Provide programs, preserve land, and develop parks.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Program Participants satisfaction	NEW	NEW	100%	100%
NRPA Recommended acres/Cabarrus acres (per 1000 acres)	NEW	NEW	10:3	10:4

Goal:

- Provide safe and clean facilities and amenities for satisfied customers while working toward ADA compliance.

Strategy:

- Complete inspections and gather patron feedback.

Active Living and Parks – Parks

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Reported patron accidents or injuries	11	0	5	0
Perception of safety in parks	NEW	NEW	100%	100%
Overall “excellent” impression of programs and services	100%	95%	100%	100%

Goal:

- Use resources wisely and responsibly by maximizing the value of the county expenditure.

Strategy:

- Create community partnerships.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of employees (F/T) per acre	NEW	NEW	NEW	66
Number of FTE per program per capita expense (state average \$49.48)	NEW	NEW	NEW	\$17.00

Goal:

- Increase senior participation and programs in all parks.

Strategy:

- Survey senior residents to gauge their needs and wants.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
New Programs Offered - increase	NEW	NEW	NEW	5%
Customer Satisfaction	NEW	NEW	NEW	100%
Program Participants – increase	NEW	NEW	NEW	20%

Goal:

- Increase visibility of Active Living and Park’s programs and facilities.

Strategy:

- Utilize all available resources.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Facebook # of friends – e-mail blasts - increase	NEW	NEW	NEW	25%
Channel 22 increase	NEW	NEW	NEW	25%
Survey – Where did you find out given to participants	NEW	NEW	NEW	75%

DEPARTMENT CONTACT

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Active Living and Parks – Senior Centers

MISSION

To promote wellness of older adults and adults with disabilities through recreational, educational and social opportunities which support the individual's ability to live independently.

OVERVIEW

Provides leisure/recreational programs, educational classes and special events for older adults and/or adults with disabilities throughout Cabarrus County. The Family Friends program, Cabarrus Senior Games, a coordinated volunteer program, wellness programs and other support to local older adults and adults with disabilities is provided through the Cabarrus County Senior Centers.

The amenities at the two Senior Centers include: multi-purpose rooms, computer lab, classrooms, fitness center/equipment, a game room, two commercial kitchens, a walking trail, picnic shelter, shuffleboard courts, horseshoe courts, bocce courts and indoor rental facilities. Classes, workshops and programs offered through the Senior Centers are focused on health promotion, disease prevention, wellness and promotion of a healthier, more active lifestyle, thereby enhancing quality of life, promoting independence and postponing or negating the need for institutional services and supports.

MAJOR ACCOMPLISHMENTS

- The Concord Senior Center was recertified as a Senior Center of Excellence.
- Increased and maintained the number of programs offered at the Mt Pleasant Senior Center in preparation for certification.
- Through partnerships with Cannon Memorial YMCA (all 3 branches), evidenced-based health promotion programs have been provided for fall prevention, Tai Chi, and Chronic Disease Self Management (including diabetes self management).
- In partnership with Human Services, continued appointment schedules for Seniors' Health Insurance Information Program, including Prescription Drug Plan selection, assistance.
- Implemented use of MySeniorCenter tracking software.
- Continued partnership with Cabarrus Health Alliance (CHA): 1) Community Transformation Grant: get WIC vouchers to use for Farmers Markets; 2) Healthy Lives, Healthy Futures Grant: a) added 5 churches for program sites; b) expanded internship program through UNCC Kinesiology Department; c) implemented personal training program with volunteers; d) implemented Couch to 5K Program.
- Eat Smart, Move More, Weigh Less Program implemented in partnership with Cooperative Extension, CHA, churches and Human Services.
- Added risk management improvements by implementing waivers for volunteers and improving the background check process for auxiliary employees.
- Implemented Scholarship program for classes.
- Maintained program levels during merger with Active Living and Parks Department and significant staff shortages.

CHALLENGES & TRENDS

- Demand for programs increased due to the rapidly increasing number of older adults and increased awareness/interest; rural participants have limited access with no Senior Center in their immediate area.
- Program Coordinator for Mt. Pleasant vacant for extended time due to supervisor's medical leave, impacting preparations to begin certification process.
- Aging Programs Coordinator (Senior Games/Volunteers) position not replaced.
- Class and facility rental fee increases implemented.
- Resistance to merger with Active Living and Parks Department by some older adults.

Active Living and Parks – Senior Centers

- Program expansion limited by facility/space availability.

BUDGET HIGHLIGHTS & CHANGES

- Divided up Mt. Pleasant Senior Center and Senior Games revenue/expense line items.
- Created cost and revenue analysis sheets for programs to better review programs.

BUDGET SUMMARY

	Actual FY12*	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	-	370,946	380,369	380,369	2.54%
Operations	-	335,399	208,749	207,349	-38.18%
Capital Outlay	-	-	-	-	-
Total Expense	\$ -	\$ 706,345	\$ 589,118	\$ 587,718	-16.79%
Revenues					
Intergovernmental	-	109,942	111,049	111,049	1.01%
Fees & Other	-	159,030	140,245	140,245	-11.81%
Total Revenue	\$ -	\$ 268,972	\$ 251,294	\$ 251,294	0.00%
Staffing					
FTE Positions	-	5.95	5.95	5.95	0.00%

***Note:** This is a new department for FY 2013. Financial numbers are included with Aging Services for prior years.

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.

Goal:

- Preserve and enhance quality of life for older adults and adults with disabilities.

Strategy:

- Provide high quality programs and events.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES – Wellness Only				
Number of programs and events	745	750	763	753
Number of participants	*44,663	45,000	^38,138	42,000
Number of new participants	New	New	New	150
% Patrons believe their quality of life has increased	New	New	New	84%

*unduplicated: Reduction in FY 2013 relates to price increase, new scholarship guidelines, changed tracking methodology and a reduction in the number of classes

^wrap up year for Healthy Lives, Healthy Futures Grant; HPDP grant likely unchanged

Active Living and Parks – Senior Centers

Goal:

- Provide safe, clean facilities and amenities to maintain and restore the well-being of older adults and adults with disabilities.

Strategy:

- Regular Inspections of the facilities.
- Working with GSA as needed to ensure facilities are maintained.
- Research on best exercise equipment to maintain physical abilities.
- Provide fitness assessments and classes to maintain mental and physical abilities.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Reported patron accidents or injuries.	1	0	1	0
Perception of safety in Senior Centers and park.	New	New	80%	100%
Overall "Excellent" impression of programs and services.	New	New	80%	100%

Goal:

- Use resources wisely and responsibly to maximize the value of the Senior Centers.

Strategy:

- Create partnerships with individual instructors and other community programs.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET^
Dollars saved through community partnerships	\$25,504	\$28,244	\$28,244	\$28,244
Number of programs offered using trained volunteer instructors	1,506	1,646	1,646	1,646
Number of participants	514*	572*	572*	572*
Cost per instructor for classes provided	\$16	\$16	\$16	\$16

*unduplicated

DEPARTMENT CONTACT

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Library System

MISSION

The Cabarrus County Public Library will strive to 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

All public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library “secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years.”

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, online resources, programs for children, teens and adults, summer reading programs, and an outreach program for the homebound.

MAJOR ACCOMPLISHMENTS

- Re-established Saturday hours for the public at all four libraries.
- 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. 3,534 children, 706 teens and 2,040 adults participated.
- Continued partnership with Cabarrus Literacy Council and expanded adult basic literacy program into the Cabarrus Detention Center and with ESL classes. Number of active students: 173 (3/2013).
- Held a very successful 4-county community read program in fall 2012, featuring the book *The Hunger Games* by Suzanne Collins. There were over 50 events and 5 contests. Partners included libraries, community colleges and parks in Cabarrus, Rowan, Stanly and Union Counties.
- In October 2012 the library conducted its first annual patron survey. Results showed that 98.6% of respondents are very satisfied or extremely satisfied with library services. An action plan was developed to address issues and concerns brought to light by the survey.
- Collection Development was centralized which eliminated a lot of duplicated effort and streamlined the selection and ordering process for library materials. Library staff were able to redirect approximately 50 hours per week to direct public service as a result of the change.
- Dana Eure was named Library Director of the Year by the North Carolina Public Library Directors Association.

CHALLENGES & TRENDS

- Providing programs for the public during times requested on survey is a challenge due to limited staff.
- More updated books and materials are needed to meet the needs of the public.
- The library will continue to provide customer service and other training to staff in order to provide the best service possible to library users.

Library System

- Marketing of services and resources is a high priority. A marketing plan is being developed.

BUDGET HIGHLIGHTS & CHANGES

- No major changes for the next fiscal year.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	1,850,113	1,914,694	2,050,246	1,954,915	2.10%
Operations	518,944	538,848	377,305	378,167	-29.82%
Capital Outlay	-	13,364	-	-	-
Total Expense	\$ 2,369,057	\$ 2,466,906	\$ 2,427,551	\$ 2,333,082	-5.42%
Revenues					
Intergovernmental	259,237	176,227	175,227	175,227	-0.57%
Fees & Other	336,231	136,000	141,300	141,300	3.90%
Total Revenue	\$ 595,468	\$ 312,227	\$ 316,527	\$ 316,527	1.38%
Staffing					
FTE Positions	32.48	34.88	37.78	34.90	0.06%

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.

Library System

Goal(s):

- Improve library experiences.
- Provide the best service by putting the needs of library users first.
- Promote library programs and services in order to effectively reach all populations.

Strategies:

- Improve processes.
- Train staff well.
- Expand and diversify distribution methods throughout the County.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Circulation of library materials per capita	3.9	3.96	4.07
Program attendance	27,082	30,000	32,000
New Library cards issued	9,033	9,500	10,000
Increase in newsletter subscribers (%)	834%	68%	70%
Increase in percentage of library users EXTREMELY satisfied with library services overall (Library Survey)	NEW	64%	7% (68.5%)
Increase in percentage of library users EXTREMELY satisfied with customer service at the library (Library Survey)	NEW	61.1%	7% (65.3%)
Increase in percentage of library users who are EXTREMELY satisfied with library programs overall (Library Survey)	NEW	57.9%	10% (64.74%)
Annual door count per capita	2.2	2.4	2.6

DEPARTMENT CONTACT

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Cabarrus Arena & Events Center

MISSION

To provide a safe, clean and user-friendly environment and facilities to support a broad range of entertainment, cultural, informative, and educational events.

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 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 services for all events, and routine building and grounds maintenance.

MAJOR ACCOMPLISHMENTS

- Absorbed rising operating expenses without a budget increase while maintaining net income similar to the previous two years.
- Increased the number of high-quality events and expanded our relationship with several show promoters to add multiple shows to our event calendar over the next few years.
- Successfully created a self-produced consumer show that was of similar quality and profitability of long-standing shows in the Charlotte market. There are plans to continue this show annually and add a second self-produced show to the event calendar.
- Financial performance remained stable while similar venues are struggling.
- Continued implementing environmentally responsible initiatives throughout the operation. These included completing xeriscaping projects in parking lot planters and behind the Arena, collecting rain water for plant irrigation, working with local vendors to provide compostable plates, cups, and utensils as an option for catered events, expanding the herb garden used by the food and beverage operation, and increasing usage of an interactive recycling kiosk.

CHALLENGES & TRENDS

- The local market is saturated with direct competitors, most of whom have a competitive advantage because of their location. These include at least twelve catering facilities, ten popular entertainment venues, and five consumer show facilities.
- Business meetings have started trending upward in both number of events and revenue, but will remain sluggish for at least another year. Economic conditions continue to negatively affect revenue from catered social events, business meetings, and per capita ancillary income.
- Repair and maintenance expenses continue to increase as the facility and a significant portion of equipment has been in service for ten years.

BUDGET HIGHLIGHTS & CHANGES

- Total revenue growth increase over the past few years.
- \$18,000 increase in electricity expense associated with Duke Energy's proposed rate increase.
- \$8,500 telecommunications expense increase associated with data connection enhancements.
- Repair, maintenance, and replacement expense as a proportion of total expenses continues to rise as equipment put in service when the facility opened reaches the end of its useful life.
- Reduction in County transfer by \$91,554 to \$692,830.

Cabarrus Arena & Events Center

- The Operations and Event Management departments have been restructured to meet the service demands associated with increased use of the venue.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	-	-	-	-	-
Operations	881,863	964,635	848,463	834,021	-13.54%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 881,863	\$ 964,635	\$ 848,463	\$ 834,021	-13.54%
Revenues					
Intergovernmental	259,237	176,227	175,227	175,227	-0.57%
Fees & Other	336,231	136,000	141,300	141,300	3.90%
Other Financing Sources	725,346	948,841	717,955	789,465	-16.80%
Total Revenue	\$ 1,320,814	\$ 1,261,068	\$ 1,034,482	\$ 1,105,992	-12.30%

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.

Goal:

- Reduce the operating subsidy from the County's General Fund.

Strategy:

- Increase profitable events through creative deal making.
- Capture reimbursable costs.
- Self-produce or co-promote events.
- Control more ancillary revenues.
- Quantify reimbursable expenses.
- Control energy and labor costs.
- Promote a culture of cost efficiency.
- Develop a comprehensive repair & replacement plan that includes CIP and ongoing R&M.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Net Cost to the County	\$625,346	\$693,529	\$678,021

Goal:

- Increase revenue.

Strategy:

- Increase profitable events through creative deal making.

Cabarrus Arena & Events Center

- Capture reimbursable costs.
- Self-produce or co-promote events.
- Control more ancillary revenues

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Event/Performance Days	225	217	224
Total Attendance	233,420	250,031	252,245
Gross Revenue	\$1.48M	\$1.45M	\$1.64M

Goal:

- Increase the number of individual events taking place at Cabarrus Arena.

Strategy:

- Analyze existing event matrix and recent history for open dates.
- Develop relationships with new and appropriate risk takers.
- Craft deals that entice new risk.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of Individual Events	139	116	118
Number of Social Events	40	37	34
Number of Business Meetings	34	23	27

Goal:

- Provide a level of service that entices show owners/promoters to hold their event at Cabarrus Arena.

Strategy:

- Develop competent staff through training.
- Provide more and dependable ancillary services.
- Increase safety programs and culture.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Clients Responding Positively when Surveyed About Hosting Another Event at Cabarrus Arena	95%	97%	97%
Clients Responding Positively when Surveyed About Recommending the Facility to Others	98%	97%	97%

Cabarrus Arena & Events Center

Goal:

- Serve the community as a good corporate citizen.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Funds Earned by Civic Organizations at Arena	\$37,708	\$40,000	\$40,000
Number of Events Produced by Non-Profit and Governmental Entities	51	40	45
Hours Worked by Persons with Disabilities	2480	2700	3100

DEPARTMENT CONTACT

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Fair

MISSION

To provide a safe, 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

- The Fair beat its largest attendance day ever (18,899 in 2011) with attendance of 21,394 on the last Saturday of the Fair.
- 9% growth in overall Fair attendance.
- Received 21 International Awards from the International Association of Agricultural Fairs and Expos (IAFE).
- Received 2 State Awards from the North Carolina Association of Agricultural Fairs (NCAOAF).

CHALLENGES & TRENDS

- Economic Climate.
- Non-predictable weather during fair week.
- 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 FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	131,853	132,741	115,727	115,727	-12.82%
Operations	461,182	479,965	481,765	481,765	0.38%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 593,035	\$ 612,706	\$ 597,492	\$ 597,492	-2.48%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	628,711	628,500	627,000	628,000	-0.08%
Total Revenue	\$ 628,711	\$ 628,500	\$ 627,000	\$ 628,000	-0.08%
Staffing					
FTE Positions	2.00	1.67	1.67	1.67	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.

Goal:

- Increase advance gate and carnival sales revenues and attendance.

Strategy:

- Market the fair through various advertising mediums with the most impressions (return on investment).

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of fair patrons	80,620	90,000	85,464	90,000
Advance carnival sales	\$31,860	\$30,000	\$45,465	\$48,000
Advance gate sales	\$8,275	\$10,000	\$12,483	\$14,000

Goal:

- Continue to provide a safe and fun environment for fair patrons.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of safety related incidents during the fair	2	0	1	0
Percentage of satisfaction from customer surveys	NEW	NEW	NEW	75%

Fair

Goal:

- Increase the number of fair exhibitors and entries (livestock, education/competitive exhibits, contest participants, etc.) to encourage community participation and to provide entertaining educational opportunities.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of exhibitors (participants)	748	850	819	850
Number of individual entries	3,407	3,800	3,776	4,000

Goal:

- Increase sponsorship revenues and offset fair expenses through in-kind partnerships, while providing partners with advertising and marketing to approximately 80,000 patrons.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
In-Kind sponsorship cost savings of expenses	\$7,500	\$12,000	\$10,900	\$12,000
Monetary sponsorships to increase revenues	\$6,475	\$7,500	\$11,635	\$12,000

DEPARTMENT CONTACT

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Sheriff

MISSION

Providing Professional Law Enforcement Services to keep and maintain 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 North Carolina Constitution and North Carolina General Statute 62. Level of service 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 support 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 182,000 people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 113,000 (81,000/CPD, 32,000/KPD) people who reside in a total geographical area of 92 square miles in Cabarrus County. This leaves over 69,000 people scattered out over 275+ square miles for the Sheriff's Office to provide all law enforcement services to. 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 over 320 officer/employees. The Sheriff has many other statutorily assigned duties.

MAJOR ACCOMPLISHMENTS

- Crime Index – still outperforming other county's equal to our county population per size per capita.
- Grants – utilized a few grants again this budget to help maintain operations. Grant(s) included the Miriam Hayes Foundation.
- Started a Special Response Vehicle (SRV) Program last year by adding 2 new four wheeler ATV vehicles through Federal Asset Forfeiture and an additional multi-passenger ATV on a \$1 year loan from Kawasaki. In 2012, the loaner program with Kawasaki ended, due to a program decision by the manufacturer. The 2 four wheeler ATV's were purchased with Federal Asset Forfeiture and State Drug Tax Forfeiture. A Hayes Foundation Grant was awarded to purchase a Multi-Passenger SUV (Sport Utility Vehicle) to enhance the ability to perform Urban Search and Rescue efforts in wooded and rough terrain areas that are not passable by full size vehicles. The Hayes Foundation money has been awarded and the Multi-Passenger SUV will be purchased in 2013.
- In 2012, we re-organized the Video Visitation Division to cover Sheriff's Office administrative duties to allow for Patrol Lieutenants to ride on Patrol from 9am-9pm daily. In 2013, a special phone line has been placed at the front entrance of the Sheriff's Office building for the public to contact Jail Booking or the Sheriff's Communication Center for public assistance 24 hours a day. This change allows the Patrol Lieutenant to now be available in the field 24 hours a day.
- In 2012, Commissioners approved the implementation of a new Jail / ICE / Mental Health Transportation program that would allow all transportation for these programs to be handled by part-time officers assigned to the program. Previously, these transports were handled by on-duty Patrol and Jail Divisions or off-duty on-call officers, creating increased overtime and officer

Sheriff

fatigue. The program was to be reimbursed through the Federal Immigration Customs Enforcement contract; however, ICE could not finalize the contract agreement in 2012. ICE has requested the Sheriff to present the contract again for 2013. That contract application has been completed and is in Washington currently being considered. If the contract is signed by ICE, the new Transportation Squad will be implemented. The reimbursement should cover most all transport costs, and will benefit the Sheriff's Office by eliminating the need for off-duty on-call schedule, reducing overtime expenses, and leaving on-call Patrol in the community for increased availability and public protection.

- In September of 2012, the Democratic National Convention was held in Charlotte. Last minute modifications to their scheduling moved all events to downtown Charlotte, which removed events from being held at Charlotte Motor Speedway. At the request of Charlotte-Mecklenburg Police Dept., the Sheriff's Office provided 20 officers to assist in the Charlotte downtown security, including Bomb Squad coverage. Federal funding provided full reimbursement for all training and expenses for services used. The Sheriff's Office received great training and extra equipment from the participation as well. The event was deemed very successful, as there were very few incidents and / or injuries.

CHALLENGES & TRENDS

- Staffing – very challenging economic times continue to decrease deputies to address daily functions adequately. A professional staffing analysis was ordered and presented to the Board of Commissioners in 2010, showing a 21 officer deficit within the Sheriff's Office (excluding the Jail Division). The 3 year staffing plan presented by the Sheriff for the past 2 budgets continues to decrease officer readiness and agency services, thus presenting liability and threatening quality of services.
- New legislative changes and technology advancements create the need for more training and equipment. This also affects officer availability and overtime. The State Electronic Sweepstakes / Gambling injunctions have been ruled on in Federal Court, and the Supreme Court has removed the injunctions, citing the state law against Electronic Sweepstakes / Gambling to be sufficient and not in violation. As of Jan. 3, 2013, payouts for sweepstakes related to any entertainment or gaming reveal is illegal.

BUDGET HIGHLIGHTS & CHANGES

- In the 2014 budget, it is imperative to implement a 3-5% salary increase for all employees. Over the past 4 years, the County budget has frozen merit raises, 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 four years, morale is sinking; personal financial resources have continued to decline due to unchanged wages and increased cost of living. 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 four 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.
- Two new Deputy Patrolman are funded for Town of Midland service at an additional cost of \$226,270.

Sheriff

- Transfer of sworn deputies currently in Telecommunications to Patrol is more cost-effective than hiring new Patrolman. Instead, six new Telecommunicators are funded at a cost of \$432,912. This includes money for vehicles for the Patrolman and uniforms for the Telecommunicators.
- Increased revenues support a new position for a Records Clerk.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	8,669,394	8,840,472	9,585,629	9,582,714	8.40%
Operations	1,365,545	1,586,999	1,886,493	1,794,908	13.10%
Capital Outlay	283,174	388,256	1,083,900	563,900	45.24%
Total Expense	\$10,318,113	\$10,815,727	\$ 12,556,022	\$11,941,522	10.41%
Revenues					
Intergovernmental	263,823	73,253	100,000	196,000	167.57%
Fees & Other	1,550,984	1,406,000	1,428,000	1,718,925	22.26%
Total Revenue	\$ 1,814,807	\$ 1,479,253	\$ 1,528,000	\$ 1,914,925	29.45%
Staffing					
FTE Positions	144.75	145.75	156.75	156.75	7.55%

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.

Goal:

- Improve delivery of services.

Strategy:

- 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.
- Provide adequate and appropriate staffing and training.
- Adhere to the Standardized Operating Procedures.
- Management of facility administered in accordance with NC regulations and guidelines.

Goal:

- Achieve efficiencies in productivity and costs.

Strategy:

- 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.
- Follow County Purchasing Policy and Procedures.
- Improve and review Internal Control Policies regularly.
- Adhere to Standardized Operating Procedures.
- Develop, implement, and utilize multi-year plans for replacement or retirement of aging, expired, or obsolete assets.

Sheriff

- Utilize less expensive materials and supplies where appropriate.
- Protect our assets and extend the useful life of our assets through proper cleaning and maintenance.
- Implement practices that maximize efficiency.
- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of Emergency Calls	1,454	1,400	1,400
Response Time in Minutes (Emergency Calls)	6:10	6:00	6:00
Number of Non-Emergency Calls	21,177	21,000	21,000
Response Time in Minutes (Non-Emergency calls)	12:10	11:00	11:00
Self-initiated Calls	26,737	26,000	26,000
TOTAL CALLS	49,368	48,400	48,400
Prisoner / Mental Patient Transports Out of County	1,678	1,500	1,500
NOTES:			
Juveniles now being transported outside of County by Juvenile Services.			
Handgun Purchase Permit Application Received	1,988	4,250	2,400
Carry Concealed Handgun Permits Received	1,799	2,465	2,100
Number of Calls by Patrol Zone			
270 Zone (Northwest portion of Cabarrus County)	4518	4,475	4,475
245 Zone (Central Western portion of Cabarrus County)	7,011	6,875	6,875
261 Zone (Southwestern and Southern portion of Cabarrus County)	4,928	4,850	4,850
236 Zone (Northeastern portion of Cabarrus County)	4,505	4,425	4,425
MP (253 Zone – Mt Pleasant City Limits)	1,710	1,675	1,675
HB (287 Zone – Harrisburg City – Town Center HB (287 Zone – Harrisburg City – Brookdale Center	10,927	10,750	10,750
ML (265 Zone – Midland City Limits Tracking began in 2001	3,075	2,950	2,950
269 (Don T. Howell Reservoir) Tracking began in 2001	186	180	180
Concord and / or Kannapolis City Limits	12,314	12,000	12,000
Other	224	220	220

DEPARTMENT CONTACT

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Sheriff – Jail

MISSION

“Providing Professional Law Enforcement Services to keep and maintain 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 a new Detention Facility in 2011 and an Annex in 2007. The new Detention Facility is comprised of 6 different housing units and each unit contains 4 pods. The total number of beds available in the new Detention Center is 569. The Annex is made up of 4 pods and has 96 beds. By combining the beds of the Detention Center and Annex, this allows our maximum bed space to be 665. Currently only 5 of the 6 housing units are open, which provides us 473 available beds. The Annex and 1 of the housing units in the new Detention Center are currently not open because of lack of staffing. This accounts for the remaining 192 beds that are not open. The new housing units are maximum security facilities located at 30 Corban Ave. SE. The Annex is located at 20 Corban Ave. SE, beside the Sheriff's Office. 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 for 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, which is 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.
- Custody Orders.
- N.C. Misdemeanant Confine Program (SMCP)-housing inmates with sentences of 91-180 days with reimbursement.
- Federal ICE Inmates – held up to 72 hours, with federal reimbursement.

Sheriff – Jail

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

- In February of 2012, the Detention Center implemented new Jail Inmate Education and Reentry programs. A new Jail Programs Coordinator was hired in July of 2012. That position was paid through a 1 year grant from the NC Governor's Crime Control. A local Hayes Foundation Grant has also been secured to provide funding for the Coordinator position for a 2nd year. Inmate programs are offered for: Community Reentry, Religious Bible Study, Literacy Basic Reading, Alcohol/Drug Rehabilitation, and Special Skills Training. There were over 10,000 courses offered to inmates during 2012.
- NC Sheriff's Association began a program in 2012 that allows local jails to participate on a voluntary basis to house State Misdemeanant Inmates to fill empty beds and provide reimbursement revenues. The Cabarrus Jail has participated with great success, creating revenues to occupy only available bed space. The Cabarrus agreement offers a maximum of 60 beds (30 males and 30 females) to the program, based solely on availability. There were several occasions in 2012 that Cabarrus Jail had to suspend the program due to limited bed space.

CHALLENGES & TRENDS

- New Legislation (Justice Re-investment Act) in January 2012 initiated new requirements for state sentenced inmates from 91-180 day sentences to remain in local jail custody. This program is known as the Statewide Inmate Misdemeanant Program. As mentioned above, the Cabarrus Jail often reaches near full capacity with its own local inmates; which requires suspending the SMCP until bed space becomes available.
- Mt Pleasant State Department of Corrections closed in November of 2011. Through the state Justice Re-investment Act, 4 state prisons closed; one being MPDOC. Cabarrus County has an opportunity to acquire the MP facility at possible minimal agreement with the state, which could offer 200 inmate beds. These beds could allow for housing of increased jail population and even housing of out-of-county sentenced inmates at \$40 per bed---which could assist in paying for the staffing. There are approx. 180 beds still available in the new Jail that have not been staffed---these beds would be available to address future growth. If MPDOC is not acquired at minimal price, the new Jail will need to address jail overcrowding in the new facility, with limited alternatives. The Cabarrus Jail does have the ability to open a 96 bed wing on the top floor of the new facility, and to open the 96 bed Annex Jail. Both facilities will require additional staffing and contract Inmate Healthcare and Food preparation.
- In 2011, Video Visitation was implemented for public to inmate visitation. Citizens can visit with inmates from a room in the Sheriff's Office via a web based program, while inmates view the program from their housing unit. This reduces inmate movement and staff involvement, along with keeping the public out of the confined area of the jail. As mandated by law, Attorney to Inmate visits are required to be available without monitoring. There has been a request from several local attorney's to possibly offer remote video visitation for attorney-inmate client visits, to reduce the need for local attorneys to physically come to the Jail for video visitation. Of course, any additional costs would be proposed to be incurred by the attorney users. This will be discussed in 2013 between the Sheriff, local attorneys, Cabarrus IT, and County Management staff.

Sheriff – Jail

BUDGET HIGHLIGHTS & CHANGES

- In the 2014 budget, it is imperative to implement a 3-5% salary increase for all employees. Over the past 4 years, the County budget has frozen merit raises, 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 four years, morale is sinking; personal financial resources have continued to decline due to unchanged wages and increased cost of living. 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 four 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.
- As mentioned above, Cabarrus Jail has participated in housing for the Statewide Misdemeanant Program (SMCP) that began in 2012. Cabarrus has been able to create a small revenue stream for available bed space that has not created additional expense or staffing. As available bed space becomes more limited, the SMCP agreement could go away. Each time the local beds reach full capacity, the Sheriff is required to suspend the SMCP, which does reduce available revenues. (It should be noted that it is the Sheriff’s desire to not operate the Jail as a business or revenue producer; however, it is clever to take advantage of using the available bed space to generate revenues when it doesn’t require additional expenses.)

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	7,951,716	8,099,893	8,592,403	8,605,893	6.25%
Operations	2,113,270	2,128,037	2,257,052	2,255,234	5.98%
Capital Outlay	23,366	23,366	-	-	-
Total Expense	\$10,088,352	\$10,251,296	\$ 10,849,455	\$ 10,861,127	5.95%
Revenues					
Intergovernmental	-	60,661	-	62,692	3.35%
Fees & Other	432,771	260,941	999,173	1,012,173	287.89%
Total Revenue	\$ 432,771	\$ 321,602	\$ 999,173	\$ 1,074,865	234.22%
Staffing					
FTE Positions	161.18	160.62	161.62	161.62	0.62%

Sheriff – Jail

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.

Goal:

- Improve delivery of service and achieve efficiencies in productivity and costs.

Strategy:

- Examine ways to improve efficiencies.
- 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 assets and extend the useful life of assets through proper cleaning and maintenance.
- 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.

Goal:

- Maintain a safe, secure and orderly facility that ensures the rights of all are protected.

Strategy:

- 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 employees.
- Management and control of facility provides sufficient supervision to afford necessary safety of inmates and employees.
- Encourage meeting goals suitable to maximize safety.
- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 TARGET
State Pre-Trial Detainee's	7,387	6,931	7,300
Federal Pre-Trial Detainee's (not including ICE)	1	2	0
Sentenced County Prisoners	1,183	1,230	1,100
Sentenced State Prisoners	1,424	1,390	900
Civil Contempt	175	145	160
Compliance	753	716	750
Custody Orders	197	177	180
State Misdemeanant Confinement Program (SMCP)	83	143	100
Average Daily Inmate Population Total	358	367	400

DEPARTMENT CONTACT

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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 animal control services for all of Cabarrus County. The office answers local animal control calls and provides law enforcement services as related to animal control to all the citizens of the county which is approximately 182,000 citizens. Cabarrus County has a geographical area of approximately 367 square miles. In addition to animal control duties, the officers assigned to this division also perform duties normally recognized as law enforcement duties by responding to emergency calls when they are the closest unit to the call and by backing up other department law enforcement officers on trouble calls. The county regular patrol officers also perform some animal control duties and have been trained and equipped to deal with emergency animal control calls for service. The Sheriff's Animal Control Division covers animal related calls within the cities of Concord and Kannapolis as well; as those cities do not have Animal Control units. However, Concord and Kannapolis Police Departments are required to respond to some animal calls covered under the unified ordinance such as barking dogs or other violations not requiring the seizure of an animal.

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, continued to meet in 2012, working to enhance adoptions/fostering from the shelter and reducing the euthanasia rate further.

CHALLENGES & TRENDS

- Continue working to reduce the number of animals euthanized at shelter. Continue to work with groups to develop more opportunities to foster/adopt 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.

BUDGET HIGHLIGHTS & CHANGES

- Although the Animal Shelter was turned over to the Humane Society of Greater Cabarrus County for general operation, maintenance and cleaning, the Animal Control Department of the Sheriff's Office still provides a budget for cleaning supplies for the Animal Shelter.

Sheriff – Animal Control

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	617,338	619,718	643,855	643,855	3.89%
Operations	119,706	178,822	188,631	187,781	5.01%
Capital Outlay	77,550	-	62,200	62,200	-
Total Expense	\$ 814,594	\$ 798,540	\$ 894,686	\$ 893,836	11.93%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	4,015	8,121	8,121	7,100	-12.57%
Total Revenue	\$ 4,015	\$ 8,121	\$ 8,121	\$ 7,100	-12.57%
Staffing					
FTE Positions	10.00	10.00	10.00	10.00	0.00%

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.

Goal:

- Improve delivery of services.

Strategy:

- 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.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
MEASURES			
Response Time in Minutes (Emergency Calls)	7:24	8:00	7:45
Priority Call, NOT self-initiated:	24		
Response Time in Minutes (Non-Emergency Calls)	18:16	20:00	19:00
Non-Emergency Calls:	6,904		
Total Number of Dogs Picked Up	2,055	2,000	1,900
Total Number of Dogs Surrender by Owner	580	500	500
Total Number of Dogs Returned to Owner	364	400	500
Total Number of Dogs to Humane Society	452	500	500
Total Number of Dogs Euthanized / Annual %	971 / 48%	<20%	<20%
Total Number of Cats Picked Up	1,450	1,500	1,500
Total Number of Cats Surrender by Owner	614	600	600
Total Number of Cats Returned to Owner	45	100	100
Total Number of Cats to Humane Society	229	400	400
Total Number of Cats Euthanized / Annual %	1138 / 79%	<20%	<20%
Total Number of Rabies Case Reported / Investigated	54	50	50
Positive - 6 Negative - 48	6 / 48		

Sheriff – Animal Control

Goal:

- Achieve efficiencies in productivity and costs.

Strategy:

- Scrutinize contracts for accuracy and re-negotiate to increase savings.
- Follow County Purchasing Policy and Procedures.
- Improve and review Internal Control Policies regularly.
- Adhere to Standardized Operating Procedures.
- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Total Animal Control Calls Answered	6,928	6,550	6,150
Zone 1 – Kannapolis City and Sheriff's Patrol Zones 270 & 269	1,683	1,600	1,450
Zone 2 – Concord City, Harrisburg City and Sheriff's Patrol Zone 245	3,951	3,750	3,550
Zone 3 – Mt Pleasant Town and Sheriff's Patrol Zone 236	1,277	1,200	1,150
Other	17	0	0
Shelter Walk-Ins (cases generated by walk-ins at shelter)	435	400	375

DEPARTMENT CONTACT

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Courts

MISSION

To provide an efficient, clean and safe court facility, maximizing the useful life and providing a productive environment for employees and the general public that work and visit the Cabarrus County Courthouse.

MANDATE

NCGS 7A-VI.

MAJOR ACCOMPLISHMENTS

- Courtroom Renovations: Replacement of wooden veneer, installation of fiber reinforced plastic wall protection, and replacement of jury seating.
- Ceiling tile replacement of entire basement level of building.
- One (1) Elevator Modification package to bring one of the two elevators up to code.
- Replaced 15 year old air handler fan which provides air flow for over 85% of the building.
- Reduced natural gas consumption in fiscal year by 300 therms from the previous fiscal year.
- Reduced energy consumption in FY 2013 by 101,541 kilowatt hours from the previous fiscal year.

CHALLENGES & TRENDS

- Increased case load, space needs, and public attendance results in increase in utility consumption, wear and tear, custodial supplies consumed, and overall custodial and maintenance needs.

BUDGET HIGHLIGHTS & CHANGES

- One (1) Elevator Modification package to bring the second of the two elevators up to code.
- First floor ceiling tile replacement.
- Addition of heat to Courtroom #5 along with building Heating, Ventilation, and Air Conditioning duct reworking.
- Clerk of Court estates area counter renovations.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	25,046	30,686	31,436	31,436	2.44%
Operations	370,669	516,473	567,662	562,411	8.89%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 395,715	\$ 547,159	\$ 599,098	\$ 593,847	8.53%
Revenues					
Intergovernmental	384,083	372,000	-	316,000	-
Fees & Other	-	-	-	-	-
Total Revenue	\$ 384,083	\$ 372,000	\$ -	\$ 316,000	-15.05%
Staffing					
FTE Positions	0.96	0.78	0.78	0.78	0.00%

DEPARTMENT CONTACT

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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

NCGS 153A-352 mandates that building inspection services be provided by the County with the stipulation that failure to perform them will cause the NC Commissioner of Insurance to arrange for said services at the County's expenses.

OVERVIEW

Construction Standards' (Building Inspections) role is specified in NC General Statute 153A-352. This division enforces the state and local ordinances, regulations, and codes related to the construction, repair and /or installation of the following: new buildings, remodel 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, 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

- Efficient cars (Toyota Prius) were purchased for field inspectors, which should result in savings for miles driven.
- All inspectors earned continuing education hours in their licensed trades.
- Accela software reports were improved and focused to the specific data and public information needs of the Construction Standards Division.

CHALLENGES & TRENDS

- Ensure that inspectors continue to seek multiple-certifications in the building trade.
- Provide a high level of quality in customer service while monitoring staffing levels vs. inspections numbers to ensure public safety standards are enforced.

BUDGET HIGHLIGHTS & CHANGES

- Multi-trade certifications have increased, resulting in a more efficient inspections workforce.
- Began tracking inspections on a weekly basis.
- Increased revenues fully support three new Codes Enforcement Officers and their vehicles, uniforms, and computers.

Planning and Development – Construction Standards

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	942,393	888,026	1,108,608	1,134,105	27.71%
Operations	124,170	97,299	145,338	145,396	49.43%
Capital Outlay	-	8,500	-	-	-
Total Expense	\$ 1,066,563	\$ 993,825	\$ 1,253,946	\$ 1,279,501	28.75%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	1,771,203	1,471,196	1,801,350	2,173,000	47.70%
Total Revenue	\$ 1,771,203	\$ 1,471,196	\$ 1,801,350	\$ 2,173,000	47.70%
Staffing					
FTE Positions	13.00	13.00	16.00	16.00	23.08%

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.

Goal:

- Efficiently provide state-mandated life-safety inspections for permitted construction in the local building jurisdiction and track trends of same.

Strategy:

- Process commercial plans review in a timely and efficient manner.
- Track the building codes commercial plans 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.

Planning and Development – Construction Standards

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Total number of inspections processed	26,583	28,000	28,904	36,130
Number of inspections processed within 48 hours	22,100	22,960	23,990	29,987
Multi-trade inspections conducted on the same visit	6,500	5,200	4,100	5,125
Average number of inspections per inspector	3,322	3,500	3,613	4,516
Average failure ratio	13.5%	13.5%	13.5%	13.5%
Site Inspections - Building	9,139	9,658	9,816	12,270
Site Inspections - Electrical	6,550	4,685	7,244	9,055
Site Inspections - Mechanical	5,537	4,929	6,398	7,997
Site Inspections - Plumbing	5,277	5,104	5,412	6,765
Total number of units (residential and commercial)	1,978	3,035	3,784	4,730
Total number of commercial building plans reviewed	330	436	458	689
Average time to complete review of plans for building	3.5	3.5	4.5	3.5
Percent of plans that failed on first review	23%	20%	22%	23%

Goal:

- Ensure staff has sufficient building code continuing education to provide code information to the general public, associated agencies and other staff.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Staff (%) who obtain the required minimum annual continuing education	NEW	NEW	80%	100%
Staff (%) who obtain more than the required minimum annual continuing education	NEW	NEW	20%	100%
Hold monthly consistency meetings	NEW	NEW	NEW	12
Attend regional meetings	NEW	NEW	NEW	15
Provide bi-annual educational sessions for public	NEW	NEW	NEW	2

DEPARTMENT CONTACT

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Emergency Management

MISSION

In cooperation with internal and external partners, we work to enhance public protective actions and promote domestic preparedness through a comprehensive and effective emergency management program that will adequately mitigate, prepare for, respond to and quickly recover from any type of disaster that may impact the residents of Cabarrus County.

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 Program inclusive of completion of national assessment tool, county EOP review, mandated EM training, completion of exercises and after action review, development of resource management database, update state mutual aid agreement, maintain Local Emergency Planning Committee, identify and type local response resources, coordinate debris management plan and participate in regional domestic preparedness activities.
- Completed RFP for Large Scale Disaster Debris Operations.
- Provided staffing support to Charlotte for the Democratic National Convention. Staff served in logistics and incident command roles.
- Launched 5 year re-write of Emergency Operations Plan required by FEMA and NC Emergency Management.
- Completed a Vulnerable Populations (citizens who would need extra assistance during times of disaster) Survey working with School of Government and local response and recovery partners
- Presented additional debris management sites to NC Department of Environment & Natural resources for approval.
- Formation of Fire Service Board comprised of County Fire Chief's to help steer changes to fire service in Cabarrus County.

Emergency Management

CHALLENGES & TRENDS

- Writing and maintaining emergency plans/procedures due to reduced staffing
- Inspections staff are required to handle additional duties in planning and training for EOC responsibilities, which takes time away from inspections and education program
- Meeting needs of fire departments in relation to training and assistance due to limited staff as well as launching major initiatives recommended in the BOC authorized Fire Study
- Federal funding for preparedness has decreased 38% in 5 years
- EM has seen a budget reduction of \$121,641 between the 2008-2009 and 2012-2013 budget cycles
- Continued increased requirements from State and Federal Emergency Management Agencies continue to impact the department. Federal requirements/changes to the McGuire response have dramatically impacted the office with planning and training. We only receive equipment funding; our time is not compensated by McGuire/Mecklenburg County. Our office put in over 300 hours for activities dedicated to the McGuire program
- Staff accrued over 430 hours in comp time this past year to provide basic service level to county.
- Managing alarm reduction program that is 98% law related activities, part-time records position in Sheriff's office has offset some of this workload but it still impacts our day-to-day operations.
- Corning has increased activity impacting our inspection program
- Coordinating individual fire districts to participate in cost saving and delivery service enhancements county-wide
- Changes in school inspection requirements concerning emergency procedures and planning
- Changes in insurance ratings measuring County inspection, investigation and education program in rural department's overall rating score

BUDGET HIGHLIGHTS & CHANGES

- Request for Asst. Fire Marshal Position to implement programs and changes needed as identified in the BOC approved Fire Protection Study. The study recommended adding 2 positions to the Fire Marshal's Office. The Fire Marshal's Office with the support of the Fire Service Board determined that one position at this time is needed to move forward with the study recommendations. This position will allow the Fire Marshal to begin implementation of items brought forth in the fire study. This position will do inspections, investigations, public education and emergency response and will also help reduce the amount of overtime accrued in the department. The addition of this position will also allow us to bring back services to our fire departments and schools that have been reduced due to personnel and budget cutbacks.
- Fire Service Contracts and Staffing Grant program will be enhanced this year with specific performance standards relating to response and reducing insurance ratings as well as accountability measures for purchasing and fire apparatus deployment/assignment.

Emergency Management

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	356,356	355,454	426,046	426,046	19.86%
Operations	503,767	646,209	487,907	459,177	-28.94%
Capital Outlay	136,263	53,737	-	-	-
Total Expense	\$ 996,386	\$ 1,055,400	\$ 913,953	\$ 885,223	-16.12%
Revenues					
Intergovernmental	185,899	164,987	35,000	35,000	-78.79%
Fees & Other	76,141	62,636	65,000	65,000	3.77%
Total Revenue	\$ 262,040	\$ 227,623	\$ 100,000	\$ 100,000	-56.07%
Staffing					
FTE Positions	5.00	5.00	6.00	6.00	20.00%

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.

Strategy:

- Prevent emergencies through educational efforts and plan reviews

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Preparedness classes presented to citizens	60	50	50	50
Emergency responses for assistance	49	50	45	45
% of emergency responses arrival less than 1 hour	100	100	100	100
Business emergency plans reviewed	40	50	50	50
Fire inspections and fire plans reviewed	585	290	575	590
% of violations cleared during re-inspections	New	New	30%	50%

Strategy:

- Conduct drills, exercises, and training regularly throughout the year.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Drills and exercises completed	6	3	3	3
Emergency Operations Center (EOC) readiness drills for EM staff conducted monthly	10	12	12	12
Staff training hours completed	220	90	260	185
Percent of EOC equipment operationally ready each month	95%	100%	100%	100%

Strategy:

Emergency Management

- Ensure fire departments are providing effective and efficient response service to our citizens

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
% of Fire Departments that lowered their insurance ratings in their district	NEW	NEW	20%	20%
Annual fire loss below National Average (currently 5.2 million)	1.2 million	1 million	1 million	>1 million

DEPARTMENT CONTACT

Name: Bobby Smith
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Emergency Medical Services

MISSION

Cabarrus County Emergency Medical Service (EMS) strives to provide progressive, quality paramedic care as part of a comprehensive health care system, to remain synonymous with excellence and provide a nurturing and challenging work environment. Cabarrus County EMS will address the emergency and non-emergency needs of its patients, provide public education and promote wellness through awareness.

MANDATE

NCGS 143-517, adopted 1/1/2003. Paramedic level 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.

OVERVIEW

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. EMS is responsible for providing advanced medical care and transport to victims of illness, accidents or injuries. Paramedic care, which is the highest level of pre-hospital care available, is provided 24 hours a day, 365 days a year. Advanced skills provided include fluid administration, cardiac monitoring (12 lead), continuous positive airway pressure (CPAP), rapid sequence intubation (RSI), capnography, adult intraosseous, advanced stroke and heart attack protocols and a continually updated formulary of medications to treat an extensive range of medical conditions. All full-time employees are required to maintain the North Carolina Medical Care Commission's requirements for continued credentialing as a paramedic. Each paramedic's skills are tested annually to insure that a high quality of care continues. Public education is ongoing and is available on request. Low response times reduce patients' pain and suffering and increases their chances of surviving a critical accident or injury. EMS is a part of the public safety services system working with multiple allied agencies. EMS is also responsible for providing all non-emergency scheduled stretcher transportation.

CALL VOLUME

OBSERVED RESULT	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL
Non-emergency calls	842	1,030	1,099
Emergency calls	16,306	17,145	18,238
Stand-by calls	4,093	4,522	5,278
Total number of calls	21,241	22,697	24,615

MAJOR ACCOMPLISHMENTS

- Implemented cardiac arrest improvement program resulting in 8% increase in survival.
- Participated in Democratic National Convention planning process resulting in a comprehensive review of major incident plans.

Emergency Medical Services

- Teams competed in several Paramedic competitions to include posting a third place finish at the Carolina's Competition.
- Significantly exceeded community CPR training in the training of 1,176 persons resulting in potential increased survival from cardiac arrest.
- Moved into new training center for EMS at Sheriff's department.

CHALLENGES & TRENDS

- Maintain unit hour utilization below 0.3. Current utilization is 0.27 due to increased call load. Unit hour utilization is an industry standard for measurement of staff and their productivity, helping determine the cost of doing business. The calculation is average call volume per week divided by the total unit hours staffed per week.
- Maintain average response times less than 8 minutes.
- Increase utilization of simulation technology for training.
- Respond to industry cost increase due to 2.3% medical device tax.

BUDGET HIGHLIGHTS & CHANGES

- Addition of three advanced life support ambulances as replacements to comply with County mileage replacement guidelines.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	4,919,137	4,895,459	5,036,424	5,080,361	3.78%
Operations	990,446	919,062	937,138	1,043,411	13.53%
Capital Outlay	7,512	818,445	426,000	426,000	-
Total Expense	\$ 5,917,095	\$ 6,632,966	\$ 6,399,562	\$ 6,549,772	-1.25%
Revenues					
Intergovernmental	9,755	5,000	-	-	-
Fees & Other	4,571,811	4,464,500	4,610,305	4,610,305	3.27%
Total Revenue	\$ 4,581,566	\$ 4,469,500	\$ 4,610,305	\$ 4,610,305	3.15%
Staffing					
FTE Positions	84.82	84.82	84.82	84.69	-0.15%

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.

Emergency Medical Services

Goal:

- Efficiently respond to emergency 911 dispatches in Cabarrus County in less than 8 minutes (average response time).

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Efficient unit hour utilization	0.25	↱ 0.3	0.27	↱ 0.3
Average response time (in minutes)	6.4	6.5	6.7	6.8

Goal:

- Provide highly skilled paramedic response increasing the chance of positive patient outcomes.

Strategy:

- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Pre-hospital identification of stroke and heart attack	75%	80%	78%	80%
Cardiac arrest return of circulation	42%	55%	50%	53%
Cardiac arrest survival to hospital discharge	11%	15%	19%	25%
Enhance community preparedness through CPR	120	500	1,176	500

Goal:

- Efficiently utilize resources and policies to promote quality care, reliability, and accountability.

Strategy:

- 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 maintain compliance with county mileage replacement policy and ensure reliability of emergency medical response.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Maintain EMS collection rate at or above acceptable level	NEW	NEW	61%	62%
Maintain front line unit mileage 100,000 miles or less	NEW	NEW	82%	100%

DEPARTMENT CONTACT

Name: Alan Thompson

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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 at the carrier level and also at the PSAP and landlines.

The Expenditure of the Wireless Emergency Telephone System funds received by the governing body of the PSAP is limited to certain expenses directly associated with the delivery of 911 services.

MAJOR ACCOMPLISHMENTS

- **P-25 Radio System**
In today's world there is an ever increasing need for interoperable voice and data radio communications between multiple public safety agencies. As requested by Cabarrus County, Motorola is providing an ASTRO® P25 communication solution to integrate with the R.A.D.I.O. (Regional Advanced Digital Inter Operable) Communication network. The City of Charlotte / Mecklenburg County started building out their 800 MHz voice communications system 23 years ago with the vision of creating a regional network to address both voice and data needs. As the region has experienced tremendous growth and evolving technology, the City has kept pace by providing the R.A.D.I.O. (Regional Advanced Digital Inter-Operable) network. The goal of the R.A.D.I.O. network is to provide interoperable voice and data communication for users in the UASI (Urban Area Security Initiative) region. The potential exists to expand the voice and data network into the 11 surrounding Counties in the Charlotte/Mecklenburg area. Currently, the network is composed of a Motorola Project 25 Core that resides in Matthews, NC and provides Project 25 voice/data communication for multiple Counties within the UASI area. In an effort to expand the Charlotte R.A.D.I.O. network to provide increased interoperability for users in the North East portion of the UASI region, a 5 site, 6 channel P25 simulcast solution that has been installed for Cabarrus County. This additional coverage would tremendously benefit all users in the entire UASI region as users could potentially roam through Gaston, Mecklenburg, and Union Counties seamlessly with these P25 simulcast cells. For Cabarrus County, the 6 channels and prime site equipment would be located at the 5 existing radio sites in the County. These sites are all interconnected via microwave and this solution would connect to the Master site in Matthews, NC via the new microwave hop provided in the Cabarrus SmartX project. By connecting to the existing Motorola regional Master Site, significant cost savings can be achieved by not having to purchase either an additional Master Site or an ISSI interconnection. This solution provides the most cost effective way to add coverage and interoperability into the UASI region via the R.A.D.I.O. network.

911 Emergency Telephone System

- 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

- Secondary PSAP agencies are trying to get legislation changed to allow 911 funds to be evenly distributed among all PSAPS, which could create problems with local infrastructure. Currently, 911 monies only go to Primary PSAPS, which Cabarrus County is the Primary PSAP and Concord and Kannapolis are Secondary PSAPS. Currently, we periodically find both as backups to primary.
- As described above, the current regulations regarding uses of these funds are very stringent. The expansion of appropriate uses would assist us in our mission.

BUDGET HIGHLIGHTS & CHANGES

- No significant budget highlights or changes.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 TO FY14
Expenses					
Personnel Services	-	-	-	-	-
Operations	491,759	686,674	755,724	755,724	10.06%
Capital Outlay	951,305	-	-	-	-
Total Expense	\$ 1,443,064	\$ 686,674	\$ 755,724	\$ 755,724	10.06%
Revenues					
Intergovernmental	632,086	684,674	754,224	754,224	-
Fees & Other	1,776	2,000	1,500	1,500	-25.00%
Other Financing Sources	603,312	-	-	-	-
Total Revenue	\$ 1,237,174	\$ 686,674	\$ 755,724	\$ 755,724	10.06%
Staffing					
FTE Positions	-	-	-	-	0.00%

PERFORMANCE SUMMARY

Performance measures are not applicable.

DEPARTMENT CONTACT

Name: Sheriff Brad Riley
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Phone: 704-920-3000

Planning and Development- Planning

MISSION

To protect citizens, businesses and industries through enhancement of quality of life, control of external effects, and the proper provision of public services by monitoring and managing the use of land in Cabarrus County.

MANDATE

Enabling Legislation NCGS 153A for subdivision and zoning control, NCGS 143-214 for mandated watershed protection and 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 preliminary plat applications, processing rezoning requests, conditional use permits and variance requests, coordinating subdivision and rezoning reviews, processing final plat applications 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. In addition, staff assists the Cabarrus County Schools for site selection and implementation of the School's 15-Year Capital Improvement Plan. Planning Division staff serves as support staff to the Planning and Zoning Board and to the Board of Commissioners and work on special projects for the County Manger. Additionally, the Planning Division provides professional services for plan updates and studies conducted by other departments.

MAJOR ACCOMPLISHMENTS

- Conclusion of the Adequate Public Facilities Ordinance litigation related to validity of the Ordinance.
- First phase/module of Zoning Ordinance review and revision project complete.
- Provided technical assistance for first Disaster Debris Management Plan (DDMP) created for Cabarrus County.
- Provided technical assistance for approximately 35 projects for other departments.
- Provided technical assistance to Cabarrus County Schools related to search for elementary and middle school sites.
- Continue to work on Accela data entry to provide Cabarrus County Schools with accurate information for planning for growth in Cabarrus County. The intent is for this report to be available directly to the schools for student planning purposes. This will be accomplished by allowing the schools a direct connection to the county server where these reports are housed.

CHALLENGES & TRENDS

- Number of lots being platted in unincorporated Cabarrus County remains similar to FY2012.
- Adequate Public Facilities Ordinance original litigation status determined. Moving into next phase of litigation (Craft Homes USA, LLC et al v. Cabarrus County, Crescent Resources v. Cabarrus County, Hayden McMahon Development, Inc. et al v Cabarrus County, TWAM, LLC et al v. Cabarrus County, Rocky River Project LLC v Cabarrus County, etc.) related to validity of ordinance and requests for refunds. Staff resources and time continue to be spent on pending litigation and case preparation.

Planning and Development- Planning

BUDGET HIGHLIGHTS & CHANGES

- Reduction in collection of Voluntary Mitigation Payments due to final decision of North Carolina Supreme Court.
- Cabarrus County Youth Council assigned to Planning and Development after the start of FY 2013. This is the first full year that the Council has been housed in Planning and Development and not with the Cabarrus County Extension Office/4-H Program.
- The E-911 Coordinator has been assigned to Planning and Development.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	406,704	397,457	458,743	458,743	15.42%
Operations	43,650	58,348	48,897	48,897	-16.20%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 450,354	\$ 455,805	\$ 507,640	\$ 507,640	11.37%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	5,273	9,854	4,730	4,730	-52.00%
Other Financing Sources	-	25,838	81,041	81,041	213.65%
Total Revenue	\$ 5,273	\$ 9,854	\$ 4,730	\$ 4,730	-52.00%
Staffing					
FTE Positions	6.00	6.00	6.00	6.00	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.

Planning and Development- Planning

Goal:

- Provide technical assistance to Cabarrus County Schools for effective management of student growth.

Strategy:

- Maintain accurate building permitting data and project data to determine where growth is occurring.
- Assist with the site selection process.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of school site searches conducted based on School Design Standards for Cabarrus County and land availability	0	1	0*
Number of sites recommended for consideration	0	3	0*
Number of proposed projects jointly reviewed for impact on schools	3	8	5
Long range planning projects currently underway related to student growth and school planning (CCS initiated, County participation)	0	1	1

*Conducted when the need exists and funding is available.

Goal:

- Provide effective long range planning services for Cabarrus County.

Strategy:

- Determine consistency with proposed project and plans.
- Staff reports for Planning and Zoning Commission and Board of Commissioners include information on long range plans and consistency with adopted plans.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
**Number of County Land Use Plan updates currently underway	0	0	0
**Number of County Land Use Plan updates adopted	0	0	0

NOTE: Current concentration is on multi-jurisdictional projects currently underway which span multiple years. See below.

**Contingent upon cooperation with other municipalities and funding.

Planning and Development- Planning

Goal:

- Review of zoning and subdivision ordinances related to ease of use by customers and conformance with current State Statutes.

Strategy:

- Periodic review of ordinance for relevancy.
- Periodic review of ordinance for recurring issues.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of ordinance reviews currently underway	1	2	2
Number of Zoning Ordinance modules reviewed	1	2	2
Number of Zoning Ordinance amendments proposed and approved by Board of Commissioners as result of review	6	6	6
Number of Subdivision Ordinance modules reviewed	0	1	1
Number of Subdivision Ordinance amendments proposed and approved by the Board of Commissioners as result of review	0	1	1

Goal:

- Participate in partnerships for growth management.

Strategy:

- Continue to foster relationships with other jurisdictions and agencies where there are opportunities to partner.
- Continue to participate in regional opportunities for collaboration.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of Utility Service Boundary Agreements Adopted	0	0	1
Number of multi-jurisdictional/multi-agency studies, plans or projects plans underway	1	3	3
Number of multi-jurisdictions/multi-agency studies or plans adopted	0	0	3

NOTE: Plans currently underway include CONNECT Our Future, WSACC Master Plan and Cabarrus County Schools Land Use Study.

DEPARTMENT CONTACT

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Planning and Development- Planning

Council for a Sustainable Local Economy (CSLE)

MISSION

Promote the production and consumption of local goods and services, the responsible use of resources, and the removal of regulatory barriers to local business growth, through education and community cooperation.

OVERVIEW

The Sustainable Local Economy Division is responsible for planning, developing and implementing programs that support the development of a sustainable local economy system that enhances the community. These programs include public education and awareness of purchasing local goods and services, regulatory evaluation, and promoting triple bottom line local business practices. The local economy division also promotes the efforts of the County regionally, statewide, and nationally to strengthen the local economy movement by attending workshops, lectures and conferences. The Project Manager visits with locally owned business, business groups, community groups, and citizens to further define the needs within the community and develop appropriate programming to coordinate the parties necessary to meet the needs. The Project Manager also serves as support and advisory staff to the Council for a Sustainable Local Economy and to the Board of Commissioners and works on special projects for the County Manager. Lastly, the Local Economy Division supervises and coordinates the work performed by consultants.

MAJOR ACCOMPLISHMENTS

- Increased membership, member involvement, and citizen awareness of the Think Cabarrus First campaign.
- CSLE Project Manager interviewed or visited with over 65 independent small businesses and six community and business organizations to understand concerns and promote the triple bottom line approach to business and community development.
- CSLE Project Manager served on grass roots committee to organize the first NC statewide local economy summit that drew 45 people from all regions of the state to discuss local economy issues and develop statewide goals to grow the NC economy.
- CSLE Project Manager assisted CSLE with Think Cabarrus First activities, organized the members to create the 501c6 for Think Cabarrus First to be independent of the County, provided webinar learning experiences for the council members, and helped plan the business seminars for spring 2013.

CHALLENGES & TRENDS

- The local economy movement is growing globally so awareness challenges are lessening month by month.
- The immediate challenge is making real and positive changes in the local economy with a small contingency of committed citizens.

BUDGET HIGHLIGHTS & CHANGES

- The Local Economy project and the Council have operated with a \$5,000 budget.
- The FY 2014 budget reflects reduced spending costs.

Planning and Development- Planning

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.

Goal:

- Increase services and programming provided to community by at least 25%.

Strategy:

- Facilitate public events to inform the business community about services offered by the county and other resources to foster local economic growth.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of business/community groups development/facilitated to meet demand.	2	2	2
Number of business seminars held	4	4	4
Number of regulatory forums held	3	0*	0*
Number of focus groups gathered	0	2	2

*Regulatory forums replaced with focus groups in FY2013.

Goal:

- Maintain local business visits to determine program needs and awareness of local economy issues and programs at an appropriate level due to the County's reduction in staff.

Strategy:

- Staff and council members will visit with businesses as much as possible to understand the needs of locally owned businesses.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of business visits *	75	98	25
Number of business and community organization visits	11	5	3
Number of business/community groups developed/facilitated to meet demand.	2	1	1

*Local Economy FTE commitment decreased to 25% in FY13. Think Cabarrus First is becoming a 501c6 so the public staff visits targeted are less.

Planning and Development- Planning

Goal:

- Maintain partnerships with community organizations to provide needed services or programs for local businesses.

Strategy:

- Partner with organizations to help facilitate their programming to serve local businesses. Similar to hosting the Small Business Fair put on by the Small Business Center at RCCC here in the government center, May 2013.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of organizations collaborated with for programs	6	4	4
Number of municipal relationships for programs	4	5	5

Goal:

- Increase conference attendance to promote Cabarrus County. Increase promotions by 25% at conferences while increasing promotion through media about Cabarrus County local economy efforts by 60%.

Strategy:

- Shannon Johnson will participate in more conferences pertaining to local economy and promote the efforts of the CSLE. She and selected members of the CSLE will also work with the communications department of the County to further increase press releases about the accomplishments and ongoing work of the CSLE.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of regional or statewide conferences attended	3	2	2
Number of national conferences attended	1	1	1
Number of local economy newsletter subscriptions	60	170	200
Number of relevant press releases and articles	3	3	3

Goal:

- Continue to subsidize the programming necessary to grow the local economy through 25% more grant submissions along with increasing the Think Cabarrus First program membership until the program is a 501c6 in FY2014.

Strategy

- Grant applications will be submitted as they are approved to fund programming that will need funding beyond the approved budget. Think Cabarrus First is already incorporated and outside of the County as of July, 2013.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Grants submitted	0	1	1
Number of Think Cabarrus First memberships acquired	49	50	0

DEPARTMENT CONTACT

Name: Shannon Johnson

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Phone: 704-920-2181

Planning and Development- Planning

Food Policy Council (FPC)

MISSION

To nurture a sustainable, local food system that benefits all citizens of Cabarrus County and our region.

OVERVIEW

The Food Policy Council was created to help identify and strengthen the connections between food, health, natural resource protection, economic development and the agricultural community in Cabarrus County. They are charged with performing research, educating the community, developing strategies and making policy recommendations that will encourage the development of a robust, sustainable local food economy and a healthier population.

MAJOR ACCOMPLISHMENTS

- Completion of the Cabarrus County Food System Assessment
- Launch of the FPC Cabarrus County Local Food Website www.cabarrusfpc.org
- Adoption of the *Locally Grown*, local food marketing campaign
- Provided technical assistance in the development of the Rotary Square and Market Preliminary Plan
- Successful co-hosting of the 2nd Annual Piedmont Farmers Market 'Harvest Gala' fundraising event

CHALLENGES & TRENDS

- The comprehensive opportunity to work with the local school systems to promote a local, sustainable food system through educational training, hands-on experience with growing gardens and the reprogramming of cafeterias to be able to cost effectively use locally grown and raised food.
- The challenge of identifying and promoting opportunities to increase retail access to locally grown and raised food including but not limited to: new and improved farmers markets, use of existing non-food retail spaces, relationships with conventional grocers, alternative grocery store options, increased support of alternative distributions strategies and more.
- The increasing threats of hunger and diet-related disease; addressing long-term food security and short term need.
- The need for more farmers and food producers in Cabarrus County.

BUDGET HIGHLIGHTS & CHANGES

- No significant budget highlights or changes.

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.

Planning and Development- Planning

Goal:

- Increase opportunities for school education and exposure to local foods.

Strategy:

- Create a plan to develop school gardens for existing campuses throughout the Cabarrus County School and Kannapolis City School systems.
- Craft a policy to be presented to Cabarrus County Board of Commissioners that includes school garden development as part of any new school construction.
- Further develop School Garden Guidebook and curriculum opportunities for teachers.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
School gardens planted	1	1	1
Student programs presented	10	10	10

Goal:

- Increase opportunities for access and exposure to local foods.

Strategy:

- Maintain Food Policy Council presence at the Cabarrus County Fair in 2013 and beyond.
- Continue Food Policy Council support and planning assistance for the Piedmont Farmers Market Harvest Moon Gala annual fundraising event.
- Assist in planning for Food Policy Council participation in the Concord Christmas Parade.
- Complete Kannapolis Demonstration Garden at the Kannapolis Library.
- Support the efforts of local brick and mortar businesses who would like to make local food available to retail customers.
- Assist collaborating organizations in the planning and development of Rotary Square, a public open space in downtown Concord that would host a twice weekly farmers market.
- Leverage underused resources at the Lomax Farm to help local farm businesses to coordinate sales and distribution of locally grown and raised food products.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Prepare local food samples at Cabarrus County Fair	10 days	10 days	10 days
Sign up new businesses for <i>Locally Grown</i> Campaign	12	20	20

DEPARTMENT CONTACT

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Planning & Development – Community Development

MISSION

Collectively work with human services and community development agencies in Cabarrus County to provide safe and affordable housing to low and moderate income residents of Cabarrus County.

OVERVIEW

The Community Development Division applies for and administers grants to rehabilitate housing, provide energy efficiency upgrades, and accessibility modifications for the elderly and low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME funds from the US Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation. Cabarrus County has also obtained CDBG funds from the NC Department of Commerce to provide housing rehabilitation to low income, elderly and disabled homeowners. 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 to 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 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 include saving tax dollars by reducing falls, allowing elderly and disabled persons to remain in their homes longer, and reducing the financial impact on Human Services public assistance.

MAJOR ACCOMPLISHMENTS

- The Weatherization Assistance program successfully transitioned back to the standard program from the ARRA Weatherization program. The transition included returning to staff installation of Weatherization measures.
- Implementation of the CDBG Scattered Site Housing Rehabilitation Program. Four of the five required units are complete and staff is working on qualifying the final household.

CHALLENGES & TRENDS

- Funding will likely be reduced for the Weatherization and HARRP programs this year. The State of North Carolina is expected to receive reduced funding due to the modifications and extensions of the ARRA program and general funding reductions. The modifications were granted to the agencies across the state that did not meet their obligations within the required time frame. The program officially ended for Cabarrus County on June 30, 2012.
- Staff will be able to provide more savings in service delivery by doing the work in-house again after having to contract out work during the ARRA program due to the increase in workload.
- Staff is having difficulty finding qualified applicants for the full housing rehabilitation programs due to changes in qualification requirements and reduced housing values.

BUDGET HIGHLIGHTS & CHANGES

- Staff is proposing contracting with Human Services to provide some of the handicap accessibility improvements in the programs that Human Services administers. By doing so, staff will create a cost savings that will allow more clients to be served under this program. Handicap accessibility improvement needs are on the rise with the aging population in Cabarrus County.

Planning & Development – Community Development

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	206,571	165,972	172,079	174,733	5.28%
Operations	371,965	174,972	175,505	175,544	0.33%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 578,536	\$ 340,944	\$ 347,584	\$ 350,277	2.74%
Revenues					
Intergovernmental	515,029	168,339	168,490	168,490	-
Fees & Other	2,069	-	300	300	-
Total Revenue	\$ 517,098	\$ 168,339	\$ 168,790	\$ 168,790	0.27%
Staffing					
FTE Positions	3.00	3.00	3.00	3.00	0.00%

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.

Goal:

- Provide energy efficiency and handicap accessibility improvements to housing for low income, elderly, disabled persons and families.

Strategy:

- 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.
- Repair or replace HVAC systems.
- Make miscellaneous housing repairs to provide safe, sanitary housing conditions.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of Weatherized homes (Standard Program)	19	15	16	15
Number of units that received handicap accessibility features	23	30	20	20
Number of HVAC systems repaired or replaced	83	15	35	35
Number of units with other home repairs performed	46	40	15	40
Average energy saving per household annually (WAP only)	\$276*	\$175	\$175	\$175
Average reduction of air infiltration per unit (WAP only)	40%	35%	30%	35%
Clients referred to volunteer groups for assistance and number clients assisted by group	23/1	20/5	15/3	15/3

*The program collects energy uses 24 months after the work is completed so all the information is not available yet. The program changed dramatically over the last year going from \$2,886 average cost per unit to \$6,000 per unit. It appears the changes have had a significant impact on client energy costs. Other factors that impact this number include extreme temperatures.

Planning & Development – Community Development

Goal:

- Provide safe, affordable, energy efficient housing for low income persons and families.

Strategy:

- Work with DSS/ Cooperative Christian Ministries/ other jurisdictions to identify candidates for substantial home repairs, usually valued over \$30,000.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Number of homes brought to standard condition from substandard	3	3	3	2
Disqualification rates for CDBG and HOME programs	25%	25%	25%	25%

Goal:

- Obtain grant funds to provide housing rehabilitation services.

Strategy:

- Make application to granting agencies for housing rehabilitation funds.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Weatherization	\$127,155	\$109,773	\$93,140	\$109,773
Heating and Air Repair and Replacement	\$100,639	\$48,278	\$45,000	\$48,278
Housing and Home Improvement	\$39,636	\$40,148	\$39,500	\$40,148
HOME Program Housing Rehabilitation	\$125,706	\$98,411	-	\$98,411
CDBG Scattered Site Housing Rehabilitation	\$143,007	\$12,500	\$130,000	\$0*

*CDBG program has expired.

DEPARTMENT CONTACT

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Planning and Development – Soil & Water Conservation

MISSION

The Cabarrus Soil and Water Conservation District's (CSWCD) mission is to initiate and carry out a local program to 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 Sedimentation Pollution Control Act (NCGS § 113A-61).

OVERVIEW

CSWCD exists to encourage the informed and responsible stewardship of the land and all natural resources. CSWCD was chartered as a single-county sub-unit of state government fifty years ago this 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 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. CSWCD 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 Sciences and local Cabarrus County government. 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

- Land Tenure-CSWCD received a \$350,000 federal matching grant for the purchase of a conservation easement and a state grant for an additional conservation easement. CSWCD also received a donation of a 24-acre floodplain on a farm that was sold for commercial development.
- Stormwater Management—Comprehensive, multi-year \$953,043 stormwater system retrofit project is scheduled for completion in FY2013 on the Cox Mill Elementary School campus.
- Conservation Education—Local students advanced to the state annual Envirothon, poster and public speaking and slide show contests, placing 1st in the 6th grade slide show contest, 2nd in the 7th grade public speaking contest; 2nd in the 6th grade poster contest.

CHALLENGES & TRENDS

- Respondents in the 2010 Cabarrus County Community Survey indicated that protecting water quality and the environment was their top priority for community leaders; 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.

Planning and Development – Soil & Water Conservation

- Capital Improvement Project requests have gone unfunded for three years, resulting in delayed protection of farmland and state-designated significant natural heritage areas identified in plans approved by the Board of Commissioners.
- The acquisition of state and federal grant funds to purchase farmland conservation easements has been limited due to lack of matching funds in county budget.

BUDGET HIGHLIGHTS & CHANGES

- There is a proposed allocation of local matching funds for state and federal grant proposals to purchase conservation easements.
- There is an increase in the purchased services line item to fund a HARP survey and removal of kudzu on the CSWCD Conservation Field School site at Clarke Creek which will be a three year project.
- There is an increase in the contribution to other funds for conservation easement boundary appraisals and surveys to manage protected properties
- A new Capital Improvement Project is proposed to complete wetland mitigation project at JM Robinson High School.
- There is an inclusion of private funds for year-long 50th anniversary celebration in the proposed budget.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	190,036	189,573	195,396	195,396	3.07%
Operations	28,081	37,589	28,760	33,760	-10.19%
Capital Outlay	-	14,800	-	-	-
Total Expense	\$ 218,117	\$ 241,962	\$ 224,156	\$ 229,156	-5.29%
Revenues					
Intergovernmental	30,090	30,450	30,450	30,450	0.00%
Fees & Other	-	-	-	-	-
Total Revenue	\$ 30,090	\$ 30,450	\$ 30,450	\$ 30,450	0.00%
Staffing					
FTE Positions	3.00	3.00	3.00	3.00	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.
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

Planning and Development – Soil & Water Conservation

Goal:

- Promote sustainability through long-term land tenure that results in environmental benefits.

Strategy:

- 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, esp. the 10-year Enhanced Voluntary Agriculture District Program.
- Prepare conservation plans for landowners.
- Assist qualified landowners with enrolling in state Century Farm Program.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Conservation easements/fee simple titles managed (ac)	128	225	112	275
Long-term conservation agreements/contracts (#) ¹	144	154	154	160
Soil conserved (Tons) [contracts & technical assistance]	170	90	295	150
Nitrogen managed (lb.) [contracts & technical assistance]	207,000	208,000	227,900	228,500
Livestock excluded from streams (l.ft.) [contracts & technical assistance]	83,350	83,000	84,000	84,500

¹ CSWCD develops conservation plans that include best management practices to conserve soil, water, animals, plants and air resources

Goal:

- Provide stewardship education that supports a sustainable economy through environmental literacy and green collar careers.

Strategy:

- Support educators with opportunities to integrate stewardship education into school curriculum and recognize accomplishments of both students and educators.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Educators participating in professional development	17	20	0	25
Individuals participating in stewardship education events	6,118	7,000	4,675	7,000

DEPARTMENT CONTACT

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Planning and Development – Zoning

MISSION

To protect citizens, businesses and industries through enhancement of quality of life, control of external effects and the proper provision of public services by monitoring and managing the use of land in Cabarrus County.

MANDATE

Enabling Legislation NCGS 153A for zoning control, NCGS 143-214 for mandated watershed protection and 153-341 requires zoning to be in accordance with a comprehensive plan.

OVERVIEW

The Zoning Division is responsible for providing zoning services in Cabarrus County. These services include administrating and enforcing the zoning ordinances, initiating text amendments, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, septic tank permits, 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

- Zoning Inspectors moved to Accela Mobile Office to enable efficient management of work load and improved customer service due to ability to perform data entry and to sign off on inspections from the field.

CHALLENGES & TRENDS

- Number of site plans submitted remains similar to FY2012.
- Number of zoning permits issued remains similar to FY2012.
- Increase in number of inspections performed from FY2012.

BUDGET HIGHLIGHTS & CHANGES

- No major changes at this point in time.

Planning and Development – Zoning

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	198,628	198,284	204,743	204,743	3.26%
Operations	13,500	17,465	16,839	16,839	-3.58%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 212,128	\$ 215,749	\$ 221,582	\$ 221,582	2.70%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	25,450	21,100	24,100	24,100	14.22%
Total Revenue	\$ 25,450	\$ 21,100	\$ 24,100	\$ 24,100	14.22%
Staffing					
FTE Positions	3.00	3.00	3.00	3.00	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.

Goal:

- Provide timely response to citizen complaints.

Strategy:

- Investigate 90% of validated complaints within 3 days.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of complaints received	159	191	229
Number of complaints validated and investigated	149	181	206
Number of complaints investigated in 1-3 days	127	163	186
% of complaints investigated in 1-3 days	85	90	90

Goal:

- Reduce the number of repeat investigations or site visits required for complaint cases to less than 30%.

Strategy:

- Educate property owners about non-compliance.
- Assist with strategies for compliances for larger cases as needed.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of complaints requiring multiple investigations and site visits	83	66	53
% complaints requiring multiple investigations and site visits	56	46	37

Planning and Development – Zoning

Goal:

- Review and approve 90% of site plans submitted for review within 60 days.

Strategy:

- Maintain office hours to expedite plan review.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Number of site plans reviewed	13	16	19
Number of site plans reviewed and approved within 60 days	12	16	19
% site plans reviewed and approved within 60 days	92	100	100

DEPARTMENT CONTACT

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Planning and Development – Elma C. Lomax Incubator Farm

MISSION

To effectively train new farmers in the art and science of growing good food for market by making available quality land, equipment, education and other resources.

OVERVIEW

Cabarrus County and the NC Cooperative Extension – Cabarrus Center have partnered to develop the Elma C. Lomax Incubator Farm. The farm works much like a business incubator. Individuals interested in starting a farm-based business can enroll in the program which provides classroom instruction on the business of farming in Cabarrus County as well as hands-on experience on the farm. Participants in the program develop and manage their own agriculture business while receiving guidance from staff and seasoned farmers.

MAJOR ACCOMPLISHMENTS

- 12 Farmers-in-Training.
- Lo2Max Community Garden established.

CHALLENGES & TRENDS

- The aging population of farmers means there is a need to establish new farmers within our community to do the work of growing food in order to rebuild our local food economy.
- Those individuals with the knowledge base necessary to make farming profitable in our area are aging out of the profession.
- The increasing threats of hunger and diet-related disease; addressing long-term food security and short term need.

BUDGET HIGHLIGHTS & CHANGES

- The Farm was previously recorded in the Small Projects Fund (460).

Planning and Development – Elma C. Lomax Incubator Farm

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	-	-	72,862	72,862	-
Operations	-	-	33,727	33,727	-
Capital Outlay	-	-	7,500	7,500	-
Total Expense	\$ -	\$ -	\$ 114,089	\$ 114,089	0.00%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	5,000	5,000	-
Total Revenue	\$ -	\$ -	\$ 5,000	\$ 5,000	0.00%
Staffing					
FTE Positions	1.00	1.00	1.00	1.00	0.00%

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.

Goal:

- Develop whole farm production model that begins to establish funding source for future operations.

Strategy:

- Identify opportunities to reduce the amount of funding needed to operate the farm through data tracking and farm operational policy adjustments.
- Increase the number of participants at the farm who pay tuition for the various programs offered at the farm.
- Recruit partner organizations to assist with long term planning and with whom resources and funding sources can be shared.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Number of farmers in-training	NEW	NEW	12	13

Goal:

- Identify opportunities to increase retail access to local food.

Strategy:

- Support the efforts of local brick and mortar businesses who would like to make local food available to retail customers.
- Assist collaborating organizations in the planning and development of Rotary Square, a public open space in Downtown Concord that would host a twice weekly farmers market.

Planning and Development – Elma C. Lomax Incubator Farm

- Leverage underused resources at the Lomax Farm to help local farm businesses to coordinate sales and distribution of locally grown and raised food products.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
% of local businesses who sell local food	NEW	NEW	NEW	15%

DEPARTMENT CONTACT

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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 \$6,300,000 we will appropriate \$38,000 to FY 2015. 85% of qualifying amount will be granted to industry for three consecutive years. FY 2015 will be the first year for 390 Business Boulevard, LLC.

- **ACN (TY2009 FY2010 - TY2013 FY2014)**

Based on investment in assets of approximately \$5 million. County will match the NC One Grant (\$1,000 credit per employee up to \$300k over 5 years) with a dollar for dollar match of marginal revenues. Potential of \$300,000 in combination with the Concord match, over 5 years. Based on maximum cumulative grant total of \$180k for the County, we budget the remainder of the grant in the amount of \$13,217 for FY 2014. FY 2014 will be the fifth and final year for ACN.

- **Celgard (TY2012 FY2013 – TY2015 FY2016)**

Celgard has been granted two EDC Grants with multiple phases for each Grant. The grants will overlap for several years. 85% of qualifying amount will be granted to industry for four and three consecutive years respectively. The initial grant year (TY2012) was budgeted based on the projections provided in the grants. At this time Celgard is ahead of schedule and as a result there is a projected budget shortfall for FY2013 of \$105,000 which will therefore be added to the FY2014 budget. Based on a Combined Estimated Eligible Fixed Asset Valuation of approximately \$120,000,000 we budget \$718,000 for FY 2014 plus the fore mentioned \$105,000 totaling \$823,000 with a \$247,000 carryforward from FY 2013. FY 2014 will be the second year for Celgard.

- **Corning Inc., (TY2013 FY2014 – TY2015 FY 2016)**

Corning has been granted two EDC Grants with overlapping timeframes. Based on a Combined Estimated Eligible Fixed Asset Valuation of approximately \$127,000,000 we have budgeted \$757,000 to FY 2014. 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. FY 2014 will be the first year for Corning Inc.

- **Creamery Concord, LLC (TY2012 FY2013 - TY2016 FY2017)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$1,672,000 we have budgeted \$10,000 to FY 2014. 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. FY 2014 will be the second year for Creamery Concord, LLC.

- **Distribution Technologies (TY2013 FY2014 - TY2015 FY2016)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$2,150,000 we have budgeted \$13,000 to FY 2014. 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. FY 2014 will be the first year for Distribution Technologies.

Economic Development – Incentive Grants

- **DNP IMS America Corp (TY2012 FY2013 - TY2014 FY2015)**
Based on an Estimated Eligible Fixed Asset Valuation of approximately \$22,550,000 we have budgeted \$134,000 to FY 2014 with a \$149,000 carryforward from FY 2013. 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. FY 2014 will be the second 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 \$5,500,000 and correspondingly we will appropriate \$33,000 to FY 2015. We are using the standard 85% of qualifying amount for grant to industry for three consecutive years with each year's value being adjusted by a factor for depreciation. FY 2015 will be the first year for this phase of the FlyRight Grant.
- **Great Wolf Lodge of the Carolinas (TY2010 FY2011 - TY2014 FY2015)**
Based on an Estimated Eligible Fixed Asset Valuation of approximately \$86,300,000 we have budgeted \$514,000 to FY 2014. 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. FY 2014 will be the fourth year for Great Wolf Lodge of the Carolinas.
- **Hendrick Motorsports Performance Group, LLC (formerly JRH Vehicle LLC) (TY2011 FY2012 - TY2013 FY2014)**
Based on an Estimated Eligible Fixed Asset Valuation of approximately \$6,930,000 we have budgeted \$42,000 to FY 2014. 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. FY 2014 will be the third and final year for Hendrick Motorsports Performance Group, LLC.
- **NOLIM Group (Fortune Drive Rd – FY 2008)**
A memorandum of understanding was developed 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.
- **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.
- **PreGel (TY2012 FY2013 - TY2015 FY2016)**
PreGel applied for and was granted a three phase expansion Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$11,380,000 we have budgeted \$68,000 to FY 2014 with a carryforward of \$4,000 from FY 2013. 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. FY 2014 will be the second year for PreGel's expansion Grant.

Economic Development – Incentive Grants

- **S&D Coffee & Tea (TY2014 FY2015 - TY2021 FY2022)**
S&D applied for and was granted a four phase expansion Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$3,000,000 we have budgeted \$18,000 for FY 2015. 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. FY 2015 will be the first year for S&D Coffee & Tea.
- **Simon Properties (TY2014 FY2015 - TY2019 FY2020)**
Simon applied for and was granted a six year expansion Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$8,900,000 we have budgeted \$53,000 to FY 2015. 85% of qualifying amount will be granted to industry for six consecutive years with each year's value being adjusted by a factor for depreciation. FY 2015 will be the first year for Simon Properties.
- **Shoe Show (TY2011 FY2012 - TY2013 FY2014)**
Based on an Estimated Eligible Fixed Asset Valuation of approximately \$10,500,000 we have budgeted \$63,000 to FY 2014. 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. FY 2014 will be the third and final year for Shoe Show.
- **SP Richards (TY2013 FY2014 - TY2015 FY2016)**
Based on an estimated Eligible Fixed Asset Valuation of approximately \$10,000,000 we will appropriate \$60,000 to FY 2014. 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. FY 2014 will be the first year for SP Richards.

Economic Development – Incentive Grants

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Incentive Grant Expenditures					
ACN/LKN Global Holdings	46,567	53,000	13,217	13,217	-75.06%
Cabarrus Plastics, Inc.	20,104	-	-	-	-
Celgard	-	247,000	823,000	823,000	233.20%
Corning	-	-	757,000	757,000	100.00%
Creamery Concord LLC	-	14,000	10,000	10,000	-28.57%
Distribution Technologies	-	11,113	13,000	13,000	16.98%
DNP IMS American Corp	-	149,000	134,000	134,000	-10.07%
FlyRight	12,677	-	-	-	-
Golden Gait Trailers	12,132	-	-	-	-
Great Wolf Lodge	994,014	522,957	514,000	514,000	-1.71%
Hendrick/JRH Vehicle	30,000	86,099	42,000	42,000	-51.22%
PreGel, Inc.	155,266	4,000	68,000	68,000	1600.00%
Sabco Racing	138,464	-	-	-	-
Saddle Creek	-	196,312	-	-	-100.00%
Shoe Show	75,727	62,519	63,000	63,000	0.77%
SP Richards	-	-	60,000	60,000	100.00%
ST Motorsports	32,800	-	-	-	-
Windshear	186,868	-	-	-	-
Total Expense	\$1,674,619	\$1,346,000	\$ 2,497,217	\$2,497,217	85.53%

DEPARTMENT CONTACT

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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

- Coordinated and participated in the annual Veterans Day Program attended by over 300 people to include veterans, their families, and citizens of Cabarrus and surrounding counties.
- Provided the opportunity for fellowship and showed the county's appreciation by hosting the Veterans Christmas Breakfast. Over 200 veterans and their families attended.
- Maintained accreditation for 2 Veterans Service Officers (VSO), attained accreditation for 1 VSO.
- Continued the high level of service and accessibility the veterans of Cabarrus County deserve.
- Performed or participated in 33 outreach events and home visits at health care facilities, veteran's organizations, and other agencies throughout Cabarrus County.
- Facilitated the award of 6 scholarships to local students through the North Carolina Division of Veterans Affairs.

CHALLENGES & TRENDS

- Connecting with veterans through various means to increase awareness of our availability to assist them with obtaining benefits and services.
- Locating transportation sources for veterans to meet their scheduled medical appointments.
- Managing the expected increase in veterans seeking our assistance.
- Staying abreast of changes in the way the Veterans Administration (VA) administers its programs.

BUDGET HIGHLIGHTS & CHANGES

- Projected revenue in annual matching funds from the North Carolina Division of Veterans Affairs.
- Increase in funding for outreach programs.

Veterans Services

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	210,604	216,313	224,976	223,159	3.16%
Operations	10,595	11,420	12,210	12,610	10.42%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 221,199	\$ 227,733	\$ 237,186	\$ 235,769	3.53%
Revenues					
Intergovernmental	1,452	-	-	1,000	-
Fees & Other	-	250	-	-	-
Total Revenue	\$ 1,452	\$ 250	\$ -	\$ 1,000	300.00%
Staffing					
FTE Positions	4.00	4.00	4.00	4.00	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.

Goal:

- Provide a readily available, well-trained and informed staff to assist veterans and their family members obtain benefits and services while submitting timely, accurate and complete claims and correspondence to the North Carolina Division of Veterans Affairs and the Department of Veterans Affairs.

Strategy:

- Ensure Service Officers are able to take advantage of all 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 Veterans Administration and the North Carolina Division of Veteran's Affairs.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
New VA Money Brought into the County	\$3.02M	\$3.2M	\$3.2M
New Claims	536	550	550

Veterans Services

Goal:

- Continue outreach efforts to ensure veterans and their family members are aware of the benefits available to them, and to be accessible and responsive when our assistance is needed.

Strategy:

- Educate the community through participation in events where there's an opportunity to inform veterans and their families of available benefits.
- Make sure phone calls are answered, messages are promptly returned, appointments are met, and walk-ins are welcomed.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Telephone Contacts	9,061	9,100	9,200
Written Communications	840	850	850

DEPARTMENT CONTACT

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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 FY14 budget includes \$3,579,222 in recurring expense, \$10,762 in West Nile Virus expense, \$300,000 in One-time expense, and \$2,017,949 in School Nurses expense. The recurring expense increased to support the salary and benefits for a new Environmental Health Specialist. The one-time funding is stop-gap due to State cuts and is not recurring. Finally, the school nurse funding should support nine additional days and an extra hour for forty-two part-time school nurses. Funding for health insurance for ten of these nurses is also included.

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 as well as Orange, Person, Chatham (formerly OPC LME), Alamance, Caswell, (formerly Alamance/Caswell LME) Vance, Franklin, Granville, Halifax and Warren (formerly Five County LME).

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 FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Cabarrus Health Alliance	4,242,711	5,249,177	7,070,565	5,907,933	12.55%
*Cardinal Innovations Healthcare Solutions	662,346	665,116	665,116	665,116	0.00%
Total Expense	\$ 4,905,057	\$ 5,914,293	\$ 7,735,681	\$ 6,573,049	11.14%

*The County also provides space at the Human Service Center valued at \$51,095 as an in-kind contribution to Cardinal Innovations Healthcare Solutions. The space houses a 7,060 square feet crisis/detox unit.

Cooperative Extension

MISSION

North Carolina Cooperative Extension provides educational opportunities that sustain agriculture, promote healthy living, and develop responsible youth to build strong, healthy families and thereby transform the community.

OVERVIEW

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community and rural development, family and consumer sciences, and 4-H Youth Development. This nationwide, educational network links the expertise and resources of Federal, State and Local partners.

MAJOR ACCOMPLISHMENTS

- Extension Staff implemented programs that involved 30,995 Cabarrus citizens in direct services, educational programs and activities. Informal educational opportunities were provided through 95 non -credit classes.
- Weekly over 80,000 residents received educational information on simple food preparation, local foods and gardening through Extension's "Simply Local" and "Successful Gardner" educational segments on Cabarrus County Government's Channel 22.
- Extension's program efforts were multiplied and enhanced by 572 volunteers during 2012. They extended Extension's educational outreach by 67,052 volunteer hours reaching an additional 13,512 citizens. Their gift of hours was the equivalent to \$1,357,801.00 savings for the county.
- Extension joined the County in the successful application for a NCDA Agricultural Development and Farmland Preservation grant of \$675,000 to add a livestock slaughter plant to an existing meat processing plant. The county committed \$400,000 toward the construction of the plant. Over 550 people attended a grand opening of the Livestock Harvest Facility in July 2012.
- Extension Master Gardeners held the annual Herb and Plant festival at the Piedmont Farmer's Market in April 2012 that attracted over 70 vendors and increased vendor's income by \$40,000, as well as educated over 8,000 visitors.
- After 3 years of increasing infestations of cankerworms, Extension recommended widespread banding of mature deciduous trees. Through TV shows, presentations, and newspaper articles, over 5,000 people learned about the cankerworm along with proper barrier installation techniques. An estimated \$8 million in trees were saved.
- Cabarrus Extension and others held the Agribusiness and Environmental Conservation School days during the Fair. 3,000 students learned about soil, animals, and food systems. Evaluations stated that 82% of the students "learned about the importance of agriculture and 75.7% learned that agriculture is important in my life every day".
- The 10 week session "Steps to Health" program was offered at Kannapolis and Harrisburg sites during the winter of 2012 with 104 enrolled. 73.6% reported they made positive behavior changes increasing their fruit and vegetables consumption, increasing their activity and decreasing their salt intake. 60% of the participants reported they made positive behavior changes related to food budgeting. The value of this state grant funded program to the county was \$8,459.

Cooperative Extension

- The 4-H afterschool program has offered needed STEM (Science, Technology, Engineering and Math) programming through the Robotics Program. This hands-on program impacted more than 1,500 elementary school students in Cabarrus County. Ninety-one percent of afterschool children reported gaining new knowledge and skills by completing the 4-H Robotics curriculum and constructing at least one robot. Ninety-eight percent of the teachers had success with the Junk Drawer Robotics Program at their site and ninety-five percent of the teachers will continue utilizing the 4-H curriculum and robotics kits in the future.

CHALLENGES & TRENDS

- It has been difficult to meet the volume of requests for information in all program areas this year with the reduction in staff. We continue to suffer the loss of the secretarial position assigned to 4-H and FCS. With the current transition of the 4-H Agent position, the program has seen little growth and has been receiving basic maintenance. Family and Consumer Science programs has faced cutback with the FCS Agent serving as Interim Cooperative Extension Director.

BUDGET HIGHLIGHTS & CHANGES

- Salary adjustments shown at the requested state level of 5%.
- State retirement employer contributions of 14.59%.
- Budget is written with very little increase from last year's budget, keeping in mind the request to maintain a 'flat budget' if possible.
- New program pricing projects an increase of 61.5% in fee revenue from program participants.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	271,524	304,781	323,760	321,663	5.54%
Operations	56,463	55,976	43,381	79,033	41.19%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 327,987	\$ 360,757	\$ 367,141	\$ 400,696	11.07%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	37,624	34,693	32,993	56,030	61.50%
Total Revenue	\$ 37,624	\$ 34,693	\$ 32,993	\$ 56,030	61.50%

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.

Cooperative Extension

Goal:

- Preserve and enhance the quality of life by providing educational opportunities to sustain agriculture.

Strategy:

- New 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, phone conferences, and the availability of soil sampling kits and information.
- Farmers Market Board will meet quarterly to establish dates, procedures, etc.
- Private Pesticide applicators re-certification classes will be offered.
- Will work closely with livestock producers and Cattlemen's Association to promote education and usage.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
New Beginning Farmers trained and participating in the Incubator Farm through Extension educational efforts	16	18	20
Number of Farmer Market Vendors	70	75	85
Private pesticide applicators recertified	100%	100%	100%
Total value of Horticulture citizen education	\$900,000	950,000	975,000
Producers using Cruse Meat Processing to process meat that they sell locally	10	14	20

Goal:

- 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.

Strategy:

- Extension will offer Cook Smart/Eat Smart classes, Food Preservation classes and other programs.
- Educational outreach efforts will include educational displays at the county Fair, Health.
- Exhibits at both governmental and private businesses.
- 'Simply Local' programming on Channel #22, and the annual Senior Health and Wellness Event, and local schools upon request.
- Ten-week series of Better Choice classes will be offered at both Kannapolis and Harrisburg Nutrition Sites.
- Extension and community Association members will be trained on nutrition topics to share with local communities and groups.
- Individual phone consultations to answer food safety and food preparation questions.
- 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
# of Training programs conducted	45	50	55
# of Participants trained	2,555	3,100	3,500
# of Participants enrolled in EFNEP	315	325	350
# of Families increasing their planning, purchasing, and food preparation skills	250	275	300

Cooperative Extension

Goal:

- Youth will increase their 4-H project knowledge especially in the STEM (Science, Technology, Engineering, and Math) areas.

Strategy:

- Afterschool teachers will be offered monthly educational training to use to strengthen their afterschool learning experiences.
- Afterschool sites will receive two visits per year by Afterschool Coordinator who will provide hands on learning experiences.
- Project educational kits will be provided for check-out by sites.
- Summer and Spring-Break Enrichment Days will be offered for the students and teachers.
- Educational classes, retreats, camps, and leadership opportunities will be offered to 4-H'ers and leaders.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
# of youth gaining new knowledge and skills in STEM experiences	1,500	2,000	2,500
# of youth learning animal science skills and caring for animals	50	65	75

Goal:

- Use volunteer resources wisely and responsibly to maximize the value for the county and its citizens.

Strategy:

- Volunteers will have opportunities to attend educational classes, leadership meetings on 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 program.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
# of trained volunteers extending educational efforts	572	600	625
# of hours donated by volunteers	67,052	67,775	70,000
Value of gift of hours to Cabarrus County	1,357,801	1,400,000	1,415,000

Cooperative Extension

Goal:

- CRD participants will use new skills to serve the needs of those who live, work, play and visit Cabarrus County.

Strategy:

- Classes will be offered in the area of Financial Management, Community Development, Leadership, Meeting Management and Public Speaking.
- There will be continued support through educational events and efforts with the Old Carver Community in Kannapolis.
- We will continue to take advantage of training opportunities at NCA&T University to strengthen local Community Resource Development Programs.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
MEASURES			
# of participants enrolled in CRD classes that increased their leadership and professional/personal development skills in community leadership	185	200	220
# of community development groups increasing their capacity to improve their communities	6	8	10

DEPARTMENT CONTACT

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Human Services – Administration

MISSION

Provides budgetary oversight and management for all funds allocated 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. In addition, the Finance Unit oversees the personnel functions of the agency through a Human Resource analyst that oversee personnel functions 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 Finance Unit consists of professional and para-professional staff responsible for a wide array of functions regarding fiscal/budgetary operations as well as human resources. The unit's supervisor is a direct report to the director. The unit provides services to all areas of the department and supports the director in developing a budget.

MAJOR ACCOMPLISHMENTS

- Successful single county audit in 2012 with no deficiencies found.
- Successfully claims all federal grants and ensures budget lines stay within limits.
- Processed 43 new hires in current year.

CHALLENGES & TRENDS

- Budgetary cuts at state and federal level present challenges in maximizing revenue available to the agency.
- Increase demand in Family and Medical Leave Act.
- Evaluations are not submitted timely by supervisors.

BUDGET HIGHLIGHTS & CHANGES

- An Assistant Human Services Director position was approved to address increasing complexities.

Human Services – Administration

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	696,005	902,858	615,054	704,968	-21.92%
Operations	1,026,272	1,331,316	1,940,896	1,448,138	8.77%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,722,277	\$ 2,234,174	\$ 2,555,950	\$ 2,153,106	-3.63%
Revenues					
Intergovernmental	-	-	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -	-
Staffing					
FTE Positions	8.00	8.00	8.00	9.00	12.50%

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.

Goal:

- Maximize all federal and state allocations.

Strategy:

- Timely and accurate transmittal of 1571 report.
- 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 staff regarding coding of time and purchase policy.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Federal and State Allocations earned/claimed	NEW	NEW	100%

Goal:

- Ensure timely submission of performance evaluations for each staff member.

Strategy:

- Supervisors and Managers will map out a year in advance when evaluations are due to HR and develop dates to ensure compliance.
- Program Administrators will monitor evaluations due and progress.
- Human Services Finance Unit will communicate with the Director all evaluations that are not turned in on due date.

Human Services – Administration

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% performance evaluations received 30 days prior to anniversary date of employee	NEW	NEW	100%
% probationary evaluations are done by the 6 th month mark for new employees with recommendations regarding probation decision	NEW	NEW	100%

Goal:

- Fill vacant positions with qualified staff within 60 days.

Strategy:

- Immediately list all vacant positions once they are vacated.
- Screen and process new applications within seven days of closing.
- Conduct thorough and timely background checks, drug screens, and reference checks.
- Reduce backfill request by 80%.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Vacant positions are filled within 60 days of the Request to Hire being provided.	NEW	NEW	100%

Goal:

- Provide effective training at all stages of the court process.

Strategy:

- Provide cross training for all employees.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% social workers, child support agents, and legal staff fully trained.	NEW	NEW	100%

Goal:

- Eliminate court delays at all stages of the court process.

Strategy:

- Implement strategies that encourage efficiency, consistency and child well-being for juvenile court.
- Increase collaboration with judges and other partners.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Ensure that cases are scheduled timely.	NEW	NEW	100%
% decreased continuances.	NEW	NEW	80%

DEPARTMENT CONTACT

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Human Services – Transportation

MISSION

To provide transportation services that enables all individuals the opportunity to access necessary medical care, and other resources, that can improve and enhance their independence. By providing safe transportation, we promote an independent lifestyle that allows individuals to live a full 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 Federal funds and Elderly and Handicapped is State funded, enabled through the Older Americans Act and the Community Care Block Grant.

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 restraints 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 assist in keeping low income, elderly, and disabled residents in the workforce. These trips provide individuals access to employment training programs that allow them to enter the workforce.
- Trips to educational training programs; this service enhances the employability of participants.
- Life-sustaining trips aid those individuals in maintaining their lives and helps reduce the need for health care assistance and assisted living.
- Cabarrus Links which provide 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 CK Rider system at their transit facility.

MAJOR ACCOMPLISHMENTS

- CCTS continues to move forward with the use of technology to help us improve efficiency as we provide trips to our customers. Upgrades to our software package this past year has allowed us to gather data faster and allowed us to better utilize of our drivers.
- We continue to see growth in our Links program with ridership reaching new highs as more citizens use this service to travel to employment centers.
- CCTS was audited by North Carolina Department of Health and Human Services on our provision of Medicaid transportation. Once again we were given a positive report with many of our procedures being incorporated into the statewide plan for other communities to use.
- We had our annual audit from the Council of Governments dealing with our Home and Community Care Block Grant (HCCGB) Aging Grant. No infractions were reported in the audit.
- CCTS this past year has been conducting surveys seeking feedback on our services. We have reached out to church groups, core agencies, the business community, and citizens to receive feedback on unmet needs. We will be utilizing that data to seek improvements in our services.
- This past year CCTS applied for and was granted a 5310 grant to help increase the number of trips that we can provide for senior citizens in Cabarrus County. This is a two year grant and we will continue to seek additional resources to help increase services to seniors.

Human Services – Transportation

CHALLENGES & TRENDS

- CCTS continues to see an increase in request for services for seniors in our community. Lack of transportation has been identified as a barrier to citizens accessing the medical community, employment, and higher education. We continue to hear feedback from our partners on how the lack of transportation affects their ability to provide services. Our partners include but are not limited to the Health Alliance, Coltrane Life Center, Safe Cabarrus, Fisher Town Community, Sheriff, CMC-Northeast, Mental Health Alliance, American Red Cross, Employment Security Commission, Rowan-Cabarrus Community College, Cooperative Christian, and CK Rider.
- We continue to monitor the trends for grant funding at both the State and Federal levels. All of our programs rely in one way or another on decisions being made in Congress and the NC Legislature. If our elected officials seek to reduce funding to Human Services programs it will have a direct impact on how much service we can provide in our community.

BUDGET HIGHLIGHTS & CHANGES

- We have reduced overall facility charges by moving to the new Human Service Facility.
- Efficiency has been increased as transportation has been incorporated into Human Services.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	1,226,054	1,392,958	1,438,965	1,403,236	0.74%
Operations	1,264,310	1,277,966	1,200,218	1,172,488	-8.25%
Capital Outlay	-	384,366	206,980	206,980	-46.15%
Total Expense	\$ 2,490,364	\$ 3,055,290	\$ 2,846,163	\$ 2,782,704	-8.92%
Revenues					
Intergovernmental	633,836	1,202,058	1,049,568	1,049,110	-12.72%
Fees & Other	615,029	886,769	994,250	986,850	11.29%
Total Revenue	\$ 1,248,865	\$ 2,088,827	\$ 2,043,818	\$ 2,035,960	-2.53%
Staffing					
FTE Positions	31.75	34.5	34.5	34.5	0.00%

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.

Human Services – Transportation

Goal:

- Provide comprehensive Transportation Services.

Strategy:

- Utilize advanced technology for improving public transportation and adapt to changes in transportation through strategic planning.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Overall Customer Satisfaction with Transportation Services	NEW	NEW	84%
% Implementation of Coordinated Transportation Plan	NEW	NEW	80%
% Reduction in customer complaints	NEW	NEW	5%
Accidents/Incidents	NEW	NEW	0

Goal:

- Establish a work environment aimed at performance excellence, teamwork, and handling additional demand in services.

Strategy:

- Optimize resources, maximize individual contributions, provide appropriate training in Defensive driving, ADA-Pass, Sure-Lock, Blood borne & Airborne Pathogens, Drug & Alcohol use, First aid & CPR, Fire Extinguishers and provide opportunities for employee growth and development, recognizing employee contributions.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Employee Satisfaction with Overall Work Environment	NEW	NEW	84%

DEPARTMENT CONTACT

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Human Services – Public Assistance

Special Assistance

MISSION

To provide financial assistance to eligible adults to help in paying the costs of care in a rest home, when this type of care is needed to improve or maintain their quality of life.

MANDATE

NCGS 108A-25, 111-13; 111-14; 111-17, 143B-157 (The County must pay the 50% local share for this categorical public assistance program.

OVERVIEW

State/County Special Assistance for Adults or Special Assistance (SA) is available to help with the cost of care in Adult Care Homes (formerly known as rest homes). Adult Care Homes provide an alternative for persons no longer able to maintain themselves in their own homes. In most cases, Social Security, Supplemental Security Income, Veteran's benefits, and other sources of income are not sufficient to meet the total cost of care. The amount of assistance an individual can receive is based upon the difference between his personal income and the cost of care. Special Assistance is a State and County funded program and receives no federal funding since it is a supplement for Social Security and other income sources already composed of federal funds. Individuals receiving Special Assistance also receive Medicaid.

Programs include:

Special Assistance - State/County Special Assistance for Adults provides an assistance payment to low-income individuals who meet eligibility requirements:

- Special Assistance to the Aged (SAA): assistance payment for adults 65 and over who meet eligibility requirements.
- Special Assistance to the Disabled (SAD): assistance payment to individuals from age 18 to 64 who meet eligibility requirements.
- Special Assistance to the Blind (SAB): assistance payment to individuals who are visually impaired.
- SA In-Home: allows eligible individuals the opportunity to live in a private living arrangement and receive assistance as an alternative to facility care.

MAJOR ACCOMPLISHMENTS

- Continue to maximize SA In-Home slots to allow individuals to remain in their homes, enhancing their independence and avoiding more costly care.

CHALLENGES & TRENDS

- State and County budget.
- State and County share equally in cost of program.
- Affordable Care Act may result in increased requests for this program.
- Changes to services provided will create additional demands on County staff.

BUDGET HIGHLIGHTS & CHANGES

- Changes in contractual agreements with Adult Care homes at the State level.

Human Services – Public Assistance

- Eliminating transportation services in the scope of services places the scheduling and transportation coordination on county staff – effective January 1, 2013.
- Special Assistance personnel services are budgeted in the Economic Services division. Only operation dollars are budgeted in Public Assistance.

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.

Goal:

- Improve and enhance the health and well-being of Cabarrus County citizens.

Strategy:

- Provide assistance with the cost of adult care facilities to 100% of those citizens who apply and are eligible.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Average Special Assistance Recipients/Month	498	485	487

Medicaid

MISSION

To provide time-limited and ongoing medical assistance to eligible families with children and adults, with the goal of improving and enhancing their quality of life.

MANDATE

Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A 25,54 which requires the acceptance and processing of applications, and the conducting of eligibility within required time frames for anyone wishing to apply.

OVERVIEW

Medicaid - a health insurance program for those whose income is below amounts set by the federal and state government. Medicaid is governed by federal and state laws and regulations. Programs include:

- Medicaid for the Aged (MAA): for people 65 or older who meet eligibility requirements.
- Medicaid for the Blind or Visually Impaired (MAB): for blind or visually impaired people of any age who are blind according to the definition given by the Social Security Administration who meet eligibility requirements.
- Medicaid for Disabled Citizens (MAD): for people of any age who are unable to work due to a disability that is expected to last at least 12 months and meet eligibility requirements.
- Medicaid for Families with Dependent Children (MAF): for single parents or couples with children under age 19 in their household or for children ages 19 through age 20 and meet eligibility requirements.
- Medicaid for Infants and Children (MIC): for children under the age of 19 whose parents' income meets eligibility requirements.

Human Services – Public Assistance

- Medicaid for Pregnant Women (MPW): for pregnant women who meet eligibility requirements limits.
- Family Planning Medicaid (FPW): A program for men and women, ages 19 and over, with income at or below the 185% of the poverty level, to receive family planning services.
- Medicare Qualified Beneficiaries Program (M-QB): available to persons living in their own homes, covers only the Medicare premiums that are normally deducted from a recipient's social security check, the Medicare deductible, which is the portion a recipient owes the hospital after Medicare pays, and the Medicare co-insurance which is the portion owed to the doctor after Medicare pays. Expansion of the MQ programs now includes individuals who have between 120-135% of the poverty level and those whose income is between 135-175% of poverty. The former will have Part B premiums paid for one year. The latter have only a portion paid.
- Health Coverage for the Working Disabled (HCWD): for blind or disabled workers age 16 through 64 who meet eligibility requirements

Community Care of North Carolina (CCNC): Managed Care for Medicaid and since February 2007 NCHC recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

MAJOR ACCOMPLISHMENTS

- Despite high workload volumes staff strive to meet and often exceed State standards on timeliness and accuracy.
- Continued partnerships with community organizations such as CMC-NE, McGill Medical Center, Community Care of Southern Piedmont, and the Cabarrus Health Alliance.

MEDICAID CHALLENGES & TRENDS

- High caseloads and work volume due to turnover, economic factors, and less restrictive program eligibility requirements continue to create stress on existing staff resulting in longer processing times and potentially higher and more costly errors.
- Changes in technology at the State are resulting in changes to operations at the County level – NCFAS will go live in July 2013 for Medicaid staff.
- Affordable Care Act implementation will expand eligibility to more individuals and will create new avenues for individuals to connect with our programs and exchange options – the State will be using NCFAS to do this.

BUDGET HIGHLIGHTS & CHANGES

- State budget has focused on continued cuts/changes to programs and services – including brokerage services for Non-Emergency Medicaid Transportation.
- Special Assistance personnel services are budgeted in the Economic Services division. Only operation dollars are budgeted in Public Assistance.

PERFORMANCE SUMMARY

Goal:

- Improve and enhance the health and well-being of Cabarrus County citizens by providing benefits to eligible recipients.

Strategy:

- Process applications in a timely and quality manner.

Human Services – Public Assistance

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Recipients who are enrolled in Managed Care Program (CCNC)	92.29%	93.5%	94%
Average Monthly Medicaid recipient	25,114	26,170	Insufficient data*
NC Health Choice Recipients	2,716	2,984	3,210

*Insufficient data regarding proposed Medicaid and Healthcare Changes

Goal:

- Provide benefits in a timely manner.

Strategy:

- Work to ensure proper processing and accuracy standards are met.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Medicaid timelines	95%	97%	97%
% Medicaid accuracy	88%	90%	90%

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	-	-	-	-	-
Operations	1,201,546	1,347,000	1,597,000	1,362,000	1.11%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,201,546	\$ 1,347,000	\$ 1,597,000	\$ 1,362,000	1.11%
Revenues					
Intergovernmental	352	-	-	-	-
Fees & Other	-	100	5000	-	-
Total Revenue	\$ 352	\$ 100	\$ 5,000	\$ -	-

DEPARTMENT CONTACT

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Human Services – Child Welfare

MISSION

Provide quality services to meet the needs for safety, protection, care, and permanence for children who are alleged or found to be abused, neglected, dependent, undisciplined, and/or delinquent.

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 GS 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-28, 7B-38, 143B-153; 10A NCAC 70C; CSST Services are mandated through 10 NCAC 436.0203; Individual and Family Adjustment Services are mandated under GS 143B-153 and 0NCAC43L.0203; 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, GS 108A-14, and GS 7B Article 3; Home-Based Services through the Department of Juvenile Justice (DJJ) program are authorized under GS 147-33; Intensive Family Preservation Services are established under GS 143B-150.5; At-Risk Case Management Services are authorized under Title XIX of the Social Security Act; 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

The Child Welfare Division is responsible for receiving, screening, and investigating/assessing reports of alleged abuse/neglect/dependency. In Home Services and Family Preservation 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 objectives within child welfare are to keep children safe from abuse and neglect and to support the placement of children in safe homes while addressing factors that have created the risk of removal.

MAJOR ACCOMPLISHMENTS

- A strong and proactive Child and Community Protection Team is in place to review cases and make recommendations to increase child safety and well-being.
- Partnered with other community agencies to provide Strengthening Families parenting groups.
- Continued Division of Juvenile Justice grant program that provides intensive services to undisciplined juveniles at risk of removal, preventing more costly foster care placement.
- In Home Program continues to serve families to prevent removal of children and foster care placement, resulting in a lower number of children in care due to upfront services to resolve issues.
- Strong relationship with law enforcement and District Attorney in processing cases for criminal prosecution that involve sexual abuse or strong physical abuse.

CHALLENGES & TRENDS

- Continued increases in both reports and assessments/investigations.
- Increased cases resulting in more referrals to In Home Services.
- Increased Forensic investigations dealing with domestic violence, sexual abuse, and physical abuse which present higher risks to children.
- Higher levels of turnover within Child Welfare due to demands of workload and recruitment benefits of area counties and the private sector.

Human Services – Child Welfare

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.
- There were two new positions adopted; however, only one was a new position request. The second position replaced a temporary position; therefore, the additional cost of the positions was \$60,098.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	4,605,459	4,487,499	5,125,248	4,940,796	10.10%
Operations	391,378	543,320	888,312	611,715	12.59%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 4,996,837	\$ 5,030,819	\$ 6,013,560	\$ 5,552,511	10.37%
Revenues					
Intergovernmental	3,450,378	2,466,746	2,645,717	2,575,717	4.42%
Fees & Other	-	-	-	-	-
Total Revenue	\$ 3,450,378	\$ 2,466,746	\$ 2,645,717	\$ 2,575,717	4.42%
Staffing					
FTE Positions	71.00	72.00	76.00	74.00	2.78%

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.

Goal:

- Increase the safety of children alleged to be abused, neglected, or dependent through appropriate assessments of safety and risks.

Strategy:

- Develop training plans for staff and management to ensure proper training at all levels.
- Conduct monthly divisional meetings to improve communication policy, practice, and training.
- Implement technology through Northwoods to improve access to information for workers in the field so that proper decisions can be made regarding risk and safety.
- Review all levels of workflow to ensure best practices and implement new best practices as determined.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% of accepted reports are responded to within required time frames	NEW	98.5%	98%
Cases within CPS are closed to standard or have justification supporting extension	NEW	NEW	90%
% of recurring maltreatment within 1 year of previous findings of substantiation for abuse/neglect	NEW	4%	4%

Human Services – Child Welfare

Goal:

- Provide services and increased family support to prevent further child abuse and neglect and prevent removal from the home

Strategy:

- Staff all cases at 3 and 6 months to determine progress towards case plan. Justifications must be developed for a case to go beyond 6 months within In Home Services.
- Review all levels of contacts and ensure risk assessment is done within policy and best practice with each contact.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% of children remaining with their parents at case closure	96%	97%	95%
% of families assisted with appropriate resources to avoid out of home placements	98%	97%	95%
% of monthly face to face contacts to ensure safety and service delivery	NEW	95%	97%
Each family has an In Home Family Service Plan	NEW	99%	95%

DEPARTMENT CONTACT

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Human Services – Child Support Services

MISSION

To bring the financial responsibility of parents to reality while collecting child support for the improved health and welfare of their children.

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, with medical insurance coverage or medical support 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, establishment of paternity including DNA 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 Collections: \$9,855,777 was distributed to families in FY12, an increase of \$283,977. Exceeded the state goal set for Cabarrus County by 2.97%, providing additional revenues available for spending in the community by our families, and reducing welfare dependency.
- Exceeded the FY12 goal set for Cabarrus County of 71.07% for current support collection to 72.31%, a 1.24% increase, providing consistent monthly support payments to custodial parents for the sustainability of the basic daily necessities for their children, which promotes good health and welfare for the children.
- Exceeded the FY12 state set goal for the establishment of paternity for children born out of wedlock by 4.23%, reaching an all-time high of 108.39% (some cases have more than one child pushing this number over 100%), while identifying and building two-parent relationships for children.
- Established orders requiring the financial responsibility of non-custodial parents (NCP) for their children in 77.77% of open child support cases. This exceeded the state goal of 71.82% set for FY12 and represents an 8.05% increase in performance over FY11. This outcome improves the ability for better health and welfare of the children subject to these cases.
- Increased cases under order and collections by the successful service of process of 2002 Non-Custodial Parents (NCPs). This is an increase in the service rate from FY11 @ 64.47% to 73.68% in FY12.
- Exceeded the Federal Self-Assessment goals from 5%-23% in 8 of 9 case management categories and increased the score in the 9th category by 16.5% with an ongoing concentrated training plan. Passed and exceeded the 8th category (Establishment within 90 days) for the first time ever. This improved service delivery to the customers.
- The latest State Data Reliability Audit (DRA) was passed at 95%, eliminating further incentive cuts; all local cases passed. This improves the possible percentage of incentive revenue issued by the State based on performance.

Human Services – Child Support Services

CHALLENGES & TRENDS

- Incentive revenues are expected to be distributed quarterly by the State based upon each county's quarterly performance and quality review scoring. This results from the Federal Fiscal Year (FFY) 10 DRA audit failure by the State, which reduced incentive revenues by \$3,000,000 and the reduction was prorated to counties statewide. The new distribution plan will be a more fair and accurate plan.
- Continuing 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 federally established timeframe of having the case under order within the first 90 days of the Non-Custodial Parent being located. The economic conditions continue to drive customers to seek the services of Child Support Enforcement versus paying a private attorney to handle their case which impacts the agents and the legal staff.
- 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.
- From FY08-FY11, the average support obligation dropped by \$10/year, but that downward trend has leveled in FY12 and remains level at the 6 month point in FY13 at \$289.31 per case. This is \$9 above the state average ordered obligation.

BUDGET HIGHLIGHTS & CHANGES

- All child support costs paid by the County has federal reimbursement at 66%, except incentive revenues used toward program costs, which are required to be reinvested in the child support program.
- A Court costs filing fee waiver of June 2011 expires 6-30-2013, and if the State is unsuccessful in getting a legislative change or an additional waiver, additional filing fees will be required as upfront costs beginning 7-1-2013. Therefore an estimated projection of costs has been requested in the Legal Fee line item which is a 94.04% increase. This has a federal reimbursement of 66%.
- Based on the current State contract with LabCorp, the paternity testing fee increases to \$31.00 per person, a \$0.50 increase over FY13.

Human Services – Child Support Services

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	1,192,354	1,202,114	1,245,551	1,245,551	3.61%
Operations	57,948	77,149	223,706	223,706	189.97%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,250,302	\$ 1,279,263	\$ 1,469,257	\$ 1,469,257	14.85%
Revenues					
Intergovernmental	1,202,598	938,313	1,044,043	1,234,000	31.51%
Fees & Other	17,749	-	-	17,000	-
Total Revenue	\$ 1,220,347	\$ 938,313	\$ 1,044,043	\$ 1,251,000	33.32%
Staffing					
FTE Positions	19.00	19.00	19.00	19.00	0.00%

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.

Goal:

- Increase families' ability to be self-sufficient by providing regular child support; reducing the reliance on assistance programs; and increasing incentive revenue returns

Strategy:

- Enforcement of orders will be monitored to ensure collections are at highest levels.
- Coordination with new legal firm through court preparation to use all available strategies to collect support from absent parents. Court preparation will focus on best collection strategies for agency.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Total Collections (Federal Incentive)	\$9,855,777	\$10,052,893	\$10,253,950
Current Support Collection Rate (Federal Incentive)	72.31%	73.5%	75%
Arrears Collection Rate (Federal Incentive)	72.56%	73%	75%
Paternity Establishment Rate (Federal Incentive)	108.39%	104%	104%
Cases Under Order Rate (Federal Incentive)	77.77%	79.77%	86%
Average Collection per Child per Month	\$172.14	\$175.95	\$180.00

Human Services – Child Support Services

Goal:

- Provide efficient and quality service delivery and case management by meeting/exceeding federal case management standards

Strategy:

- Ensure training at all levels regarding policy and practice.
- Support NC Child Support Council with 100% membership that provides advocacy, policy, and training development.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Establishment Self-Assessment (order w/i 90 days)	54.32%	75%	75.0%
Establishment 6 month expedited process-SA	98.33%	98.75%	98.75%
Establishment 12 month expedited process-SA	98.88%	100%	100%
Enforcement Self-Assessment (w/i 30 days)	86.48%	90%	90%
Interstate Self-Assessment	80%	80%	85%
Medical Self-Assessment	87.80%	89.32%	90%
Review & Adjustment Inclusive SA	98.12%	99%	99%
Review & Adjustment Needed SA	94.76%	96%	96%
Case Closure Self-Assessment	99.42%	100%	100%

Goal:

- Establish and enforce a provision for medical insurance coverage for children and reduce the costs to Medicaid.

Strategy:

- Assess with every new order the Absent Parent (NCP: non-custodial parent) option to provide health insurance (in accordance w Child Support policy)

MEASURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 TARGET
Medical insurance ordered	2,720	2,670	2,700
Medical insurance provided- state goal: 75%	83.34%	84.25%	85.50%
Medicaid costs avoidance due to insurance Note: this is actual costs, not projectable	\$445,951	\$570,332	\$445,951

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Human Services – Economic Services

MISSION

To provide time-limited and ongoing medical, financial, and nutrition oriented assistance to eligible families with children and adults, with the goal being to improve and enhance their quality of life.

MANDATE

- Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A-25, which requires the acceptance and processing of applications, and the conducting of eligibility reviews within required time frames for anyone wishing to apply.
- Special Assistance is mandated by GS 108A-25, which mandates that applications must be taken and processed, and reviews completed, as required by regulations.
- 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.
- 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 combines the AFDC, JOBS, AFDC-EA, and requires that adults must work in return for time-limited benefits. Reviews are conducted within required time frames for anyone wishing to apply.
- Work First Program is a mandated service under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P. L. 104-193). GS 108A-30 provides for the continued administration of Work First through federal waivers.
- Work Over Welfare (WOW) program is a Cabarrus County welfare reform initiative. It was revised and ratified without a sunset provision on June 12, 2003 by the NC General Assembly.
- Food Stamp program is mandated by Federal US Code 2011, NCGS 1098-25, and GS 108A, Article 2, Part 5, and requires that applications must be taken upon request, with evaluation as to the severity of the applicants problem, and in some cases, must be available for the client to access through the Electronic Benefits Transfer (EBT) system within five (5) days. Under regular non-emergency circumstances, the application must be completed within thirty (30) days. Reviews are required by regulation.
- Food Stamp Employment and Training Program is mandated by CFR 47378 and GS 10Ba-25 and 51. The match rate for this program is 50% federal and 50% county.
- 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 the different programs that must be followed in determining and re-determining eligibility in each program area. These include such elements as age, health, income, reserve, and citizenship. These items must almost always be verified by a third party, and a verbal statement from the client is rarely acceptable as verification.

Programs provided by the Economic Services Division include:

- Medicaid: (see section strictly on Medicaid below).
- NC Health Choice for Children (NCHC): Health insurance program for children age 6 through age 18 with family income at or below 200% of the federal poverty level. Children cannot be eligible for Medicaid or be covered by private health insurance.
- Special Assistance: (see separate section strictly on Special Assistance below).

Human Services – Economic Services

- Food and Nutritional Services (formerly Food Stamp Program): A federal food assistance program that helps provide food assistance to low-income families. Monthly allotments of benefits are issued via Electronic Benefit Cards (EBT cards). The purpose of the program is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.
- Work First Family Assistance (WFFA): North Carolina's Temporary Assistance for Needy Families (TANF) program, called Work First is a cash payment and Medicaid program for families with children and is based on the premise that parents have a responsibility to support themselves and their children. Work First cash assistance is provided primarily for children. Biological or adoptive parents and step-parents may apply for assistance for a child and must be included in the payment for the family, unless they are disqualified from the program. Other relatives and individuals, regardless of their relationship, who have legal custody or guardianship of children may apply for assistance on their behalf, but will not be included in the payment to the family. Work First cash assistance is not provided to pregnant women without other dependent children.
- Crisis Intervention Program: Provides funding for eligible families when there is a heating or cooling emergency and there are no other alternatives to assist them. Due to changes in Federal and State policy, local government has less control over policy. Assistance is now \$600 annually, and is 100% Federal and State funds as part of the Low Income Home Energy Assistance Program Block Grant.
- Low Income Energy Assistance: Provides assistance to low income households to assist in the cost of heating expenses. Eligible households receive a one-time LIEAP heating assistance payment paid directly to their heating vendor. Targeted population is persons age 60 or over and disabled receiving a service through the Division of Aging and Adult Services. The target population may apply for assistance December 1 through January 31st of each year. All households may apply from February 1st through March 31st of each year, if funding is available.

MAJOR ACCOMPLISHMENTS

- Despite high workload volumes staff continues to meet and often exceed State standards on timeliness and accuracy.
- Continued partnerships with community organizations such as CMC-NE, McGill Medical Center, Community Care of Southern Piedmont, and the Cabarrus Health Alliance.
- Food & Nutrition staff issued over \$36 million dollars in benefits to Cabarrus County residents.
- Over 6,000 voter registration forms were completed by citizens seeking assistance.
- \$483,333 in overpayments were determined by program integrity.
- Food & Nutrition Units were selected to participant in a pilot to test impacts of reduced client contact with workers on the program. 6 counties were selected.
- Tighter spending restrictions were implemented on County funded (Emergency Assistance) programs to allow limited funds to last through the year. This allowed funds to be utilized in a more effective manner.

CHALLENGES & TRENDS

- High caseloads and work volume due to turnover, economic factors, and less restrictive program eligibility requirements have created stress on existing staff resulting in longer processing times and potentially higher and more costly errors.

Human Services – Economic Services

- Changes in technology at the State are resulting in changes to operations at the County level – NCFast went live in October 2012 for Cabarrus County Food & Nutrition Staff. This has tremendously reduced productivity and extended processing time – often beyond the state standard. Since going live the Food & Nutrition Program has had no reports to pull from – all application tracking (deadlines, etc) has been manual. Reporting has been a serious concern as there has been none and counties have been running the program without essential data. This is being corrected but created serious hardships for County staff. (The State has now begun recommending counties hire half as many temps as workers assigned to each program to combat the delays and productivity loss).
- Medicaid Staff will be going live on this system in July 2013, delays and productivity loss are expected.
- Affordable Care Act implementation will expand eligibility to more individuals and will create new avenues for individuals to connect with our programs and healthcare exchanges – the State will be using NCFast to do this.
- Economic conditions continue to place tremendous demands on staff.

BUDGET HIGHLIGHTS & CHANGES

- Anticipate increase in EBT Administration fees due to increased Food & Nutrition recipients.
- Anticipate increase in Food & Nutrition benefits to \$39 Million.
- Increase fraud claim establishment results in increased dollars reverted back to the County.
- LIEAP and CIP moved to the Economic Services Division in an effort to streamline and consolidate services.
- Budget has an increase of 8 FTE's to try to handle the increased demand for 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 their community.

Goal:

- Improve and enhance the health and well-being of Cabarrus County citizens by providing benefits to eligible recipients.

Strategy:

- Process applications in a timely and quality manner.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Recipients who are enrolled in Managed Care Program (CCNC)	92.29%	93.5%	94%
Average Monthly Medicaid recipient	25,114	26,170	Insufficient data*
NC Health Choice Recipients	2,716	2,984	3,210
Average Monthly Food & Nutrition Service (FNS) Recipients	23,179	23,500	25,000
Average FNS benefit amount per recipient	\$138	\$139	\$140

*Insufficient data regarding proposed Medicaid and Healthcare Changes

Human Services – Economic Services

Goal:

- Provide ongoing benefits in a timely and accurate manner.

Strategy:

- Work to ensure proper processing and accuracy standards are met.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
MEASURES			
% Medicaid timeliness	95%	97%	97%
% FNS timeliness	96%	88%	90%
Accuracy (FNS & Medicaid)	86%	88%	90%

Goal:

- Increase family well-being through financial assistance and preventive services.

Strategy:

- Ensure proper and timely benefits are issued.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
MEASURES			
Number of approved Crisis Intervention (energy) program applications	1,987	2,300	2,200
Average benefit paid per Crisis application	\$254	\$267	\$270
Number of approved Low Income Energy (LIEAP) program applications	1,013	1,361	1,400

Medicaid

MISSION

To provide time-limited and ongoing medical assistance to eligible families with children and adults, with the goal of improving and enhancing their quality of life.

MANDATE

Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A 25,54 which requires the acceptance and processing of applications, and the conducting of eligibility within required time frames for anyone wishing to apply.

OVERVIEW

Medicaid - a health insurance program for those whose income is below amounts set by the federal and state government. Medicaid is governed by federal and state laws and regulations. Programs include:

- Medicaid for the Aged (MAA): for people 65 or older who meet eligibility requirements..
- Medicaid for the Blind or Visually Impaired (MAB): for blind or visually impaired people of any age who are blind according to the definition given by the Social Security Administration who meet eligibility requirements.
- Medicaid for Disabled Citizens (MAD): for people of any age who are unable to work due to a disability that is expected to last at least 12 months and meet eligibility requirements.

Human Services – Economic Services

- Medicaid for Families with Dependent Children (MAF): for single parents or couples with children under age 19 in their household or for children ages 19 through age 20 and meet eligibility requirements.
- Medicaid for Infants and Children (MIC): for children under the age of 19 whose parents' income meets eligibility requirements.
- Medicaid for Pregnant Women (MPW): for pregnant women who meet eligibility requirements limits.
- Family Planning Medicaid (FPW): A program for men and women, ages 19 and over, with income at or below the 185% of the poverty level, to receive family planning services.
- Medicare Qualified Beneficiaries Program (M-QB): available to persons living in their own homes, covers only the Medicare premiums that are normally deducted from a recipient's social security check, the Medicare deductible, which is the portion a recipient owes the hospital after Medicare pays, and the Medicare co-insurance which is the portion owed to the doctor after Medicare pays. Expansion of the MQ programs now includes individuals who have between 120-135% of the poverty level and those whose income is between 135-175% of poverty. The former will have Part B premiums paid for one year. The latter have only a portion paid.
- Health Coverage for the Working Disabled (HCWD): for blind or disabled workers age 16 through 64 who meet eligibility requirements.

Community Care of North Carolina (CCNC): Managed Care for Medicaid and since February 2007 NCHC recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

MAJOR ACCOMPLISHMENTS

- Despite high workload volumes staff strive to meet and often exceed State standards on timeliness and accuracy.
- Continued partnerships with community organizations such as CMC-NE, McGill Medical Center, Community Care of Southern Piedmont, and the Cabarrus Health Alliance.

MEDICAID CHALLENGES & TRENDS

- High caseloads and work volume due to turnover, economic factors, and less restrictive program eligibility requirements continue to create stress on existing staff resulting in longer processing times and potentially higher and more costly errors.
- Changes in technology at the State are resulting in changes to operations at the County level – NCFAS will go live in July 2013 for Medicaid staff.
- Affordable Care Act implementation will expand eligibility to more individuals and will create new avenues for individuals to connect with our programs and exchange options – the State will be using NCFAS to do this.

BUDGET HIGHLIGHTS & CHANGES

- Overpayments are likely due to high caseloads and processing deadlines leading workers to spend less time on each case.
- Medicaid operations dollars are budgeted in Public Assistance division. Only personnel services are budgeted in Economic Services.

PERFORMANCE SUMMARY

Goal:

- Improve and enhance the health and well-being of Cabarrus County citizens by providing benefits to eligible recipients.

Strategy:

- Process applications in a timely and quality manner.

Human Services – Economic Services

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Recipients who are enrolled in Managed Care Program (CCNC)	92.29%	93.5%	94%
Average Monthly Medicaid recipient	25,114	26,170	Insufficient data*
NC Health Choice Recipients	2,716	2,984	3,210

*Insufficient data regarding proposed Medicaid and Healthcare Changes

Goal:

- Provide benefits in a timely manner.

Strategy:

- Work to ensure proper processing and accuracy standards are met.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% Medicaid timelines met	95%	97%	97%
% Medicaid accuracy	88%	90%	90%

Special Assistance

MISSION

To provide financial assistance to eligible adults to help in paying the costs of care in a rest home, when this type of care is needed to improve or maintain their quality of life.

MANDATE

NCGS 108A-25, 111-13; 111-14; 111-17, 143B-157 (The County must pay the 50% local share for this categorical public assistance program.

OVERVIEW

State/County Special Assistance for Adults or Special Assistance (SA) is available to help with the cost of care in Adult Care Homes (formerly known as rest homes). Adult Care Homes provide an alternative for persons no longer able to maintain themselves in their own homes. In most cases, Social Security, Supplemental Security Income, Veteran's benefits, and other sources of income are not sufficient to meet the total cost of care. The amount of assistance an individual can receive is based upon the difference between his personal income and the cost of care. Special Assistance is a State and County funded program and receives no federal funding since it is a supplement for Social Security and other income sources already composed of federal funds. Individuals receiving Special Assistance also receive Medicaid.

Programs include:

Special Assistance - State/County Special Assistance for Adults provides an assistance payment to low-income individuals who meet eligibility requirements

- Special Assistance to the Aged (SAA): assistance payment for adults 65 and over who meet eligibility requirements

Human Services – Economic Services

- Special Assistance to the Disabled (SAD): assistance payment to individuals from age 18 to 64 who meet eligibility requirements
- Special Assistance to the Blind (SAB): assistance payment to individuals who are visually impaired
- SA In-Home: allows eligible individuals the opportunity to live in a private living arrangement and receive assistance as an alternative to facility care.

MAJOR ACCOMPLISHMENTS

- Continue to maximize SA In-Home slots to allow individuals to remain in their homes, enhancing their independence and avoiding more costly care

CHALLENGES & TRENDS

- State and County budget
- State and County share equally in cost of program
- Affordable Care Act may result in increased requests for this program
- Changes to services provided will create additional demands on County staff

BUDGET HIGHLIGHTS & CHANGES

- Effective December 2012, the administration of Special Assistance Income Maintenance was classified as a Medicaid administrative function and began receiving 50% federal match
- Special Assistance operations dollars are budgeted in Public Assistance division. Only personnel services are budgeted in Economic 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 their community.

Goal:

- Improve and enhance the health and well-being of Cabarrus County citizens

Strategy:

- Provide assistance with the cost of adult care facilities to 100% of those citizens who apply and are eligible

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Average Special Assistance Recipients/Month	498	485	487

Human Services – Economic Services

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	4,894,443	4,862,114	6,685,943	6,295,257	29.48%
Operations	110,064	135,339	1,386,533	1,380,397	919.96%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 5,004,507	\$ 4,997,453	\$ 8,072,476	\$ 7,675,654	53.59%
Revenues					
Intergovernmental	3,345,373	2,856,000	3,158,376	5,081,396	77.92%
Fees & Other	242,622	207,805	209,805	184,000	-11.46%
Total Revenue	\$ 3,587,995	\$ 3,063,805	\$ 3,368,181	\$ 5,265,396	71.86%
Staffing					
FTE Positions	100.00	107.00	122.00	115.00	7.48%

DEPARTMENT CONTACT

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Human Services – Community Alternatives Program

MISSION

To deliver services to disabled clients for the purpose of improving the quality of their lives and allowing them to remain independent and in their homes as opposed to long-term care placement.

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.
- In-Home Aide Services: Funded through Medicaid and Home and Community Care Block Grant, these services assist elderly and disabled adults to remain at home and avoid or delay placement through the provision of personal care in the home, including bathing, toileting, and ambulation assistance.
- Consolidated Personal Care Services Program: Program is funded by Medicaid and provides for personal care (bathing, grooming, and dressing) in the home by a paraprofessional aide. State policy allows a predetermined number of hours each month.
- Social Work Case Management Services: Social workers develop service plans and coordinate services to elderly and disabled adults designed to maintain them in their homes as long as possible and avoid or delay more expensive nursing home care.

MAJOR ACCOMPLISHMENTS

- The Community Alternatives Program has maintained an ongoing slot utilization of 94% for the 177 slots designated by the state.
- Revenue continues to support the Community Alternatives Program and has resulted in the program being cost neutral for the past fiscal year.

CHALLENGES & TRENDS

- Due to slot limits set by the NC Division of Medical Assistance, the CAP program is not able to serve all individuals in need of CAP services, 55 individuals are on the Community Alternatives Program waiting list with an estimated wait time of 6-7 months.
- The implementation of new and more complex policy and program changes by the NC Division of Medical Assistance have resulted in increased training time which has prevented workers from completing tasks that would generate reimbursable case management.

Human Services – Community Alternatives Program

BUDGET HIGHLIGHTS & CHANGES

- Case management limitations imposed by the NC Division of Medical Assistance will continue to present challenges for the program in the upcoming fiscal year. A small increase in hourly cost rate for in-home aide services may help in covering the costs of the program.
- The creation of the Money Follows the Person (MFP) Program which provides additional funding for individuals moving from nursing home back to the community has the potential of being an additional revenue stream as these referrals are anticipated to increase. MFP provides for an additional \$2,000 above the usual reimbursable case management rate.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	1,340,166	1,250,035	1,181,808	1,148,782	-8.10%
Operations	170,581	207,862	207,415	203,415	-2.14%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,510,747	\$ 1,457,897	\$ 1,389,223	\$ 1,352,197	-7.25%
Revenues					
Intergovernmental	180,237	122,191	122,652	122,652	0.38%
Fees & Other	1,138,986	1,344,591	1,258,096	1,262,096	-6.14%
Total Revenue	\$ 1,319,223	\$ 1,466,782	\$ 1,380,748	\$ 1,384,748	-5.59%
Staffing					
FTE Positions	7.00	7.00	7.00	7.00	0.00%

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.

Goal:

- Assure the health, safety and well-being of adults who need nursing home care.

Strategy:

- Provide CAP services to assist them in remaining in their own homes at a lower cost to taxpayers.

Human Services – Community Alternatives Program

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
# of clients remaining in their own home opposed to nursing home placement for at least 12 months after initiation of services.	NEW	NEW	91%	92%
% of cost savings for individuals receiving CAP services versus nursing home placement**	NEW	NEW	51%	53%
Approximate cost savings for individuals receiving CAP services vs. nursing home placement	NEW	NEW	NEW	\$1,180,356

**Nursing home costs expected to increase 3.4% in 2013.

Goal:

- To enhance families ability to keep individuals at home and safe.

Strategy:

- Provide in-home aide services.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Average # receiving In-Home Services per month	NEW	NEW	60	65
# of months that client is able to remain in their own home opposed to nursing home placement	NEW	NEW	NEW	2,004

DEPARTMENT CONTACT

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Human Services – Adult Services

MISSION

To provide protection for disabled adults and services to elderly and disabled adults at adequate levels to meet their needs and avoid premature placement in long-term care. Avoid, whenever possible, dependence on cash public assistance, and to assure that everyone who is able to work, has that opportunity, through supportive services so that they can provide for their families with limited or no public assistance therefore empowering them to achieve maximum independence and enhance quality of life.

MANDATE

- Protective Services for Adults are mandated by GS 108A, Article 6
- Guardianship Services are mandated by GS 108A-15 and 35A
- In-Home Services are required by GS 108A-14(3) and 10 NCAC 06 A, D, U, and X.
- 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
- Protective Payee Services are mandated under GS 108A-37 and 38
- Adult Day Care Services oversight is mandated by 10 NCAC 06R
- Adult Care Home Case Management Services are mandated by 10 NCAC 06D
- The Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25
- The Work Over Welfare (WOW) program is a Cabarrus County welfare reform initiative revised and ratified by the General Assembly without a sunset provision on 6-12-03. (Not otherwise mandated by state policy or federal regulation).
- DSS is required to administer funds (County General Assistance) provided by the Board of Commissioners under GS 108A-14(4).
- DSS is required to administer Child Day Care Subsidy services under the provisions of 10 NCAC 71W.
- DSS administers the Crisis Intervention Program under GS 108A-14(3) and GS 108A-25.
- DSS must execute specified responsibilities in relation to Unclaimed Bodies under GS 130A-415.

OVERVIEW

Adult 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 to ensure the homes are operating under state licensure requirements. Social workers also complete monthly monitoring of adult day care/day health center to ensure compliance with state certification requirements. Complaints against adult/family care homes are also handled by the social worker. Adult Home Specialists (social workers) also provide technical assistance to individuals wishing to open an adult/family care home, guiding them through the licensure process.
- 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, assist individual and/or family to identify problems, explore options and identify resources.
- Adult Protective Services: Provided to disabled adults in situations where they are abused, neglected, or exploited. Social workers evaluate to determine the need for protection and if necessary provide those services needed to protect the individuals from further harm.
- 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.
- At-Risk Case Management Services: Provided to Medicaid eligible adults who are at-risk of abuse, neglect, or exploitation in gaining access to needed medical, social, education, and other

Human Services – Adult Services

services. Social workers assess and reassess service needs, develop service plans, coordinate delivery of services and monitor services to ensure that they are received, adequate to meet the client's needs and consistent with quality care.

- County General Assistance Administration: Provided to adults/families in the form of financial assistance as a resource to be used only as a part of a plan with the client to overcome a crisis situation.
- Disposition of Unclaimed Bodies: Delegated by state statute to DHS and requiring that DHS, after 10 days, shall arrange for prompt final disposition of the body by cremation.
- Guardianship Services: Provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their persons or property. DHS petitions court, and once appointed, ensures that wards receive essential services and care.
- 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.
- In-Home Aide Services: Intended to assist 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. Social workers provide IHA orientation/training, case assignment/scheduling and supervision to insure compliance with individual's care plan.
- Special Assistance In-Home Services: Provides help to Medicaid eligible individuals who are at risk of entering a residential facility, and would like to remain at home with additional support services and income. Social workers conduct comprehensive assessments, develop care plans, establish amount of the SA/IH payment and provide ongoing case management.
- 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 but the responsibility to support themselves and their children is theirs. Cash assistance provided to low-income working families to stabilize their situation, and likely to prevent an application for public assistance.

MAJOR ACCOMPLISHMENTS

- The Work First Employment Unit had an overall participation rate of 57.23% for the fiscal year 2012; Federal participation requirement is 50%. A number of participants were successful in reaching program goals of becoming employed and self-sufficient as a result of obtaining LPN licensing and an Associate Degree.
- Work First staff established 3 additional work experience sites within the community thus allowing additional short-term training options for Work First participants. New sites are Stanly Community College, First Assembly Crisis Distribution Center and Employment Security Commission.

CHALLENGES & TRENDS

- The provision of Work First Employment Services is becoming more demanding due to the high volume of Work First participants that have not completed secondary education, a reduction in state day care funding and those who have severe mental health issues all being factors that reduce the participants ability to receive short-term training and services.
- Guardianship has become more challenging due to Cardinal Innovations (formerly PBH) no longer serving as guardians for wards with mental illness. The wards served by DHS are now younger, suffering with an array of mental health issues, and much more difficult to handle.
- Special Assistance In-Home Program continues to maintain a waiting list due to a limited number of staff to manage cases. Current number waiting is 9 with October referrals currently being evaluated for services.

Human Services – Adult Services

BUDGET HIGHLIGHTS & CHANGES

- Program changes related to Personal Care Services provided in the Adult Care Homes and designations of Institutes of Mental Disease may result in an increased number of transitions from facility to home setting resulting in increased caseloads.
- Slot numbers for Special Assistance In-Home Program previously at 170 but reduced due to new state policy that future slot numbers are dependent on the active case count as of February 2013 which is 109.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	2,559,577	2,454,118	2,268,366	1,811,583	-26.18%
Operations	66,812	85,873	163,387	157,782	83.74%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 2,626,389	\$ 2,539,991	\$ 2,431,753	\$ 1,969,365	-22.47%
Revenues					
Intergovernmental	911,663	971,459	510,166	510,166	-47.48%
Fees & Other	90,874	-	-	115,000	-
Total Revenue	\$ 1,002,537	\$ 971,459	\$ 510,166	\$ 625,166	-35.65%
Staffing					
FTE Positions	39.98	27.98	36.98	27.98	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.
- 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.

Goal:

- 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.

Strategy:

- 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.

Human Services – Adult Services

- Promptly contact all Need for Service clients in order to assess needs, and coordinate services to meet those needs.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
% of calls evaluated and responded to within timeframes	NEW	NEW	100%	100%
# of abuse, neglect and exploitation of disabled adults reports	NEW	NEW	142	N/A*
% of evaluations completed within 30 or 45 days**	NEW	NEW	83%	83%**
Average # of wards receiving DSS services per month	NEW	NEW	30	N/A*
% of disabled adults participants in the Special Assistance In-Home program who will avoid Adult Care Home placement within fiscal year	NEW	NEW	99.2%	99.96%
% of Need for Services referrals responded to within 5 days of receipt	NEW	NEW	85%	95%

*Counting to reflect numbers without quality measure.

**State requirement: 30 days completion time for cases involving abuse/neglect, 45 days for cases involving exploitation

Goal:

- Increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance.

Strategy:

- Provide assistance to eligible families to obtain employment through the provision of employment and supportive services (educational/training activities, case management, etc.).

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
% of families meeting or exceeding participation requirements	NEW	NEW	55%	50%
Average # of participants enrolled in educational/training activity	NEW	NEW	6	10

DEPARTMENT CONTACT

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Human Services – Emergency Assistance

MISSION

To provide necessary assistance to families in a financial emergency.

MANDATE

Aid to Families with Dependent Children-Emergency Assistance (AFDC-EA) was mandated under Title IV-A of the Social Security Act and GS 108-25, and replaced by PL 104-193, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, and Senate Bill 352. TANF Domestic Violence funding is mandated by NC due to an option given the State by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. General Assistance is partially mandated, by PL 96-272 to meet the requirements of GS 108A-1-9.

OVERVIEW

Emergency assistance programs provide financial assistance to adults and families when they are determined to be in a crisis situation.

- Adult Assistance: County funded program provided to financially eligible households with no minor children in the home to relieve a short-term financial crisis when there is no other program assistance is available. Assistance is capped at \$300 annually.
- General Assistance: Provides for payment for the disposal of unclaimed individuals as required under state statute. This is a special requirement of the State that makes us responsible for claiming bodies from the hospital and making sure the body is buried/cremated where there is no family to claim it for burial. Also, each year a portion of General Assistance is appropriated to Cooperative Christian Ministry to assist them in helping people in need.

MAJOR ACCOMPLISHMENTS

- A reduction in expenditures for the Emergency Assistance program occurred during the past fiscal year and is anticipated to continue through the upcoming year due to a change in eligibility criteria and tighter spending restrictions.

CHALLENGES & TRENDS

- Development of a review system that will ensure that county funded (Emergency Assistance and General Assistance) programs are being administered to promote good stewardship of the public dollars and funding is utilized in the most efficient way to meet the needs of those in crisis situations.

BUDGET HIGHLIGHTS & CHANGES

- Most expenditures and revenues have been moved to Human Services-Economic Services following the Crisis Intervention Program and Low Income Energy Assistance Program.

Human Services – Emergency Assistance

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	-	-	-	-	-
Operations	923,769	2,998,889	221,000	171,000	-94.30%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 923,769	\$ 2,998,889	\$ 221,000	\$ 171,000	-94.30%
Revenues					
Intergovernmental	778,912	1,418,822	-	-	-
Fees & Other	-	-	-	-	-
Total Revenue	\$ 778,912	\$ 1,418,822	\$ -	\$ -	-100.00%

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.

Goal:

- Provide financial assistance to adults & families in crisis situations, which were beyond their control, while remaining good stewards of available resources and funding.

Strategy:

- Ensure that all eligible families coming to Human Services in a crisis situation are either assisted to alleviate the problem or are referred to another partnering agency for assistance.
- Ensure prompt final disposition of unclaimed bodies as directed by state statute.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
% of applications not having a repeat request for crisis assistance as a result of financial budgeting class	70%	90%	75%	80%
# of requests for crisis assistance (General/Adult/Emergency) Assistance within 12 months	NEW	NEW	5,993	6,000
# of crisis requests approved within 12 months	NEW	NEW	2,690	2,700
Unclaimed body cremations	8	15	16	18

DEPARTMENT CONTACT

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Human Services – Foster Care

MISSION

To ensure protection and safety of children within DSS custody and to provide permanence to children in custody due to issues of abuse or neglect.

MANDATE

Foster Care and Adoption Assistance payments are mandated by G.S. 108-A-48, 49, 50, 45, G.S. 143B-153 (2)(d) 10A NCAC 70D, Titles IV-B and IV-E of the Social Security Act and Federal Public Law 96-272, P.L. 93-247.

OVERVIEW

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. DSS is responsible for ensuring placement and payment for the child and ensuring all the basic 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 is the primary goal in each case. If that goal is unable to be achieved, the Department explores guardianship or adoption as a permanent plan.

MAJOR ACCOMPLISHMENTS

- The Department continues to prevent placement of children in to 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.
- 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 ready for piloting.
- The Department has reallocated two positions to the Foster Care area in an effort to assist with caseload growth and demands.
- The Department added a Community Social Services Technician to the Foster Care area to assist with tasks management and transportation demands.
- The Department continues to grow and develop a positive working relationship with the Guardian Ad Litem in an effort to better serve children and families.

CHALLENGES & TRENDS

- The Unit has experienced performance deficiencies in both documentation and the preparation of court reports.
- Turnover has increased within the unit due to the high demands of the work and caseload.
- The Unit has experienced issues with case management services that have delayed services to families and children.

BUDGET HIGHLIGHTS & CHANGES

- No significant funding changes for the area are anticipated outside of potential growth within children in care. We have estimated that growth at \$ 260,000.

Human Services – Foster Care

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	-	-	-	-	-
Operations	1,348,377	1,782,378	\$2,577,178	\$1,993,178	11.83%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,348,377	\$ 1,782,378	\$ 2,577,178	\$ 1,993,178	11.83%
Revenues					
Intergovernmental	435,962	705,637	1,165,437	651,000	-7.74%
Fees & Other	2,000	2,000	-	-	-
Total Revenue	\$ 437,962	\$ 707,637	\$ 1,165,437	\$ 651,000	-8.00%

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.

Goal:

- Children placed in DSS custody will achieve permanence within one year of entering foster care through diligent case management services that provides needed services to families and children.

Strategy:

- Develop a plan to meet permanence in accordance with federal requirements.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
% of children with 3 or more moves within the first year of placement	NEW	20%	20%
% of children remaining in care after 360 days of entering placement	NEW	75%	60%
A permanent plan is established for each child with the court based on case development within 8 months of placement in to foster care	NEW	NEW	75% of all eligible cases
Findings of "No Reasonable Efforts" do not exist within cases in Foster Care	NEW	NEW	<10%

Human Services – Foster Care

Goal:

- Submit accurate and timely court reports for each scheduled hearing.

Strategy:

- Implement recommendations of state court report review as approved by agency, partners, and court.
- Set forth a calendar to ensure timely submissions.
- Explore more electronic submission options with the court with a goal to be able to electronically submit all reports.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
All court reports will contain required information under policy	NEW	NEW	95%
All court reports will be submitted timely to attorneys and the court in accordance with local rules	NEW	NEW	95%
The court report template will be up and utilized by all workers within the course of the next fiscal year	NEW	NEW	6/30/2014

DEPARTMENT CONTACT

Name: Ben Rose

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Phone: 704-920-1552

Human Services – Child Day Care

MISSION

To ensure that eligible children receive the benefit of quality child day care to enable their families to maintain employment, receive job training, or ensure their safety in a protective service or child welfare situation.

MANDATE

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.

OVERVIEW

The child day care subsidy program provides protection, care, and developmental experiences for eligible children through subsidy payments to providers of child day care. Subsidy can be used to support parents' employment, to enable children in child protective services cases to remain in their own home, support foster parents' employment when they are caring for children in Department of Human Services (DHS) custody, support Work First recipients needing this service to enable them to obtain education, training, and employment, and to support emotional, social, educational, and cognitive development of children. In most cases, except for situations involving child protective services and foster care, parents are assessed a parent fee, based on income, which covers a portion of the cost of child care. State subsidy is Federal and State funded, and Smart Start subsidy is State funded.

MAJOR ACCOMPLISHMENTS

- Cabarrus County Department of Human Services is one of three counties statewide to pilot the Subsidized Early Education for Kids (SEEK) program. This program will have parents with children in subsidized care utilize a swipe card at the day care center when they arrive and leave. This will generate more accurate attendance records and will result in subsidy payments to centers being generated at the State level rather than County Finance.

CHALLENGES & TRENDS

- A major challenge has been implementing a waiting list and reduction in services plan. During FY12, the state advised that day care would suffer \$500,000 in cuts in subsidy. In order to ensure that Cabarrus County DHS is not overspending, we continue to add children to the waiting list and have reduced services to 220 children whose parents attend school and/or are working 30 or fewer hours per week. The budget and allocations for the program will continue to be issues next fiscal year.

BUDGET HIGHLIGHTS & CHANGES

- Cabarrus County continues to function as a pilot for the Automated Payment System (SEEK) and plans to fully implement in FY 2014. Cabarrus County implemented a reduction in service plan due to decreased allocations and high demand for service. The wait list continues to grow due to high demand for child care services.

Human Services – Child Day Care

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	-	-	-	-	-
Operations	5,356,924	6,231,369	5,523,472	5,523,472	-11.36%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 5,356,924	\$ 6,231,369	\$ 5,523,472	\$ 5,523,472	-11.36%
Revenues					
Intergovernmental	5,357,191	6,231,369	5,523,472	5,523,472	-11.36%
Fees & Other	-	-	-	-	-
Total Revenue	\$ 5,357,191	\$ 6,231,369	\$ 5,523,472	\$ 5,523,472	-11.36%

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.

Goal:

- Increase family prosperity and allow parents/responsible adults to retain employment and/or education.

Strategy:

- Provide subsidized child day care.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
# of Children whose parents/responsible adults are able to stay employed and/or remain in school in order to contribute to the local economy through the provision of child day care subsidy to assist them in the cost of day care (average case having 1.5 children in household)	1,196	1,217	1,220
Average monthly subsidy cost per child receiving care	\$373	\$389	\$389
Average monthly parent fee per family for child care	\$77.03	\$94.55	\$95

Human Services – Child Day Care

Goal:

- Ensure that children who need child day care to support protective services and foster care have it available to protect the children and support the foster parents' employment.

Strategy:

- Monthly monitoring of the budget to ensure maximum efficiency of allowed funds.
- Representative of agency will serve on partnership for children board of directors.
- Agency director will participate in partnership for children study regarding structure and services (beginning August 2013).

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
# of Children receiving subsidized child care as a part of a protective services plan or to support foster parents' employment.	15	20	25

DEPARTMENT CONTACT

Name: W Ben Rose

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Human Services – Adult Day Care

MISSION

To enhance the lives of adults through a day program in a community setting for the purpose of supporting personal independence and promoting social, physical, and emotional well-being, while in many cases, allowing caregivers to have respite, maintain employment, and delaying or preventing long-term care placement.

MANDATE

Adult day care is an optional service. Funds are allocated by the State and can only be used to purchase or provide adult day care or adult day health services. DSS is responsible for the certification of adult day care/day health programs as passed by the NC General Assembly (GS 131D-6 and 108A).

OVERVIEW

Adult day care and adult day health services provides for an organized program of services during the day in a group setting to eligible adults who are determined to be in need. Adult day care is a more socially oriented program to keep adults from being isolated and not interacting with others. Adult day health is a more medically oriented program for medically frail participants and requires the presence of a registered nurse on site. Both services provide for participants to remain at home and allow their caregivers to continue to work.

MAJOR ACCOMPLISHMENTS

- Successful consolidation of the State Adult Day Care program and the Home and Community Care Block Grant program made the provision of Adult Day Care/Health Services more cost efficient and resulted in better staff utilization.

CHALLENGES & TRENDS

- Ongoing challenge of assisting those in need of both Adult Day Care/Health services with limited funding. Waiting lists reflect 42 individuals with the oldest request for services being April 2010.

BUDGET HIGHLIGHTS & CHANGES

- Potential reduction in funding from State Adult Day Care Funds and Home and Community Care Block Grant could result in the reduction in services.

Human Services – Adult Day Care

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	-	-	-	-	-
Operations	72,660	73,714	71,543	71,543	-2.95%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 72,660	\$ 73,714	\$ 71,543	\$ 71,543	-2.95%
Revenues					
Intergovernmental	63,728	64,500	62,600	62,600	-2.95%
Fees & Other	-	-	-	-	-
Total Revenue	\$ 63,728	\$ 64,500	\$ 62,600	\$ 62,600	-2.95%

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.

Goal:

- Increase safety and delay higher cost placement of elderly and disabled adults and allow family members who provide primary care for them to have respite or maintain employment.

Strategy:

- Utilize all funding to meet the needs of Adult Day Care/Day Health clients and their families.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
% of clients delaying or avoiding long-term placement and/or families receiving respite or ability to maintain employment as a result of receiving Adult Day Care/Health Services	NEW	NEW	80%	80%
% of cost savings for individuals receiving Adult Day Health versus Adult Care Home placement	NEW	NEW	45%	50%
Approximate cost savings for individuals receiving Adult Day Care/Health vs. Adult Care Home Placement	NEW	NEW	NEW	\$353,401

DEPARTMENT CONTACT

Name: Ben Rose
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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).
- Linking Information and Nutrition with Cabarrus Seniors (LINCS): Provides balanced shelf stable meals to older adults that are unable to attend one of the LunchPlus Club programs, not served by Meals on Wheels and is a Cabarrus County resident. Program supported by Second Harvest Food Bank.
- Supplemental Nutrition Program: Provides liquid supplemental nutrients to older adults who are unable to tolerate solid foods or cannot chew food. A written authorization is required from a healthcare professional. Program funded by county funding and Home & Community Care Block Grant (HCCBG).

MAJOR ACCOMPLISHMENTS

- Informational sessions continue to be offered and well attended at the LunchPlus Club program. (i.e. Identify Theft/Scam Prevention and Advance Care Planning).
- Intergenerational events were held at the LunchPlus Club program with a focus on bridging the gap between seniors and youth.

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 provide 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.

BUDGET HIGHLIGHTS & CHANGES

- Implementation of a Reservation Policy to ensure a more accurate daily meal count thus reducing waste and costs.
- Development of a plan to ensure consistent preventative health and educational programming at all LunchPlus Club program sites.
- Partnership with Millgrove United Methodist Church to provide shelf stable meals through the Linking Information and Nutrition to Cabarrus Seniors (LINCS) program to Midland residents 55 years of age or older.

Human Services – Nutrition

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	157,044	151,990	157,845	157,845	3.85%
Operations	331,118	329,941	335,472	321,022	-2.70%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 488,162	\$ 481,931	\$ 493,317	\$ 478,867	-0.64%
Revenues					
Intergovernmental	176,029	132,458	129,815	129,815	-2.00%
Fees & Other	79,410	70,000	45,000	61,000	-12.86%
Total Revenue	\$ 255,439	\$ 202,458	\$ 174,815	\$ 190,815	-5.75%
Staffing					
FTE Positions	4.35	4.35	4.35	4.35	0.00%

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.

Goal:

- 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 reduce the isolation experienced by many older adults through opportunities for social interaction by participation in the nutrition program.

Strategy:

- Provide at least one hot or other appropriate meal per day is provided 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
Average number of LunchPlus Club participants receiving a nutritious meal per month.	NEW	NEW	443	451
Average number of educational classes/programs (fitness, nutrition, education, etc.) provided at LunchPlus Club sites per month	NEW	NEW	35	50

Human Services – Nutrition

Goal:

- Promote, maintain, and improve the health and well-being of older adults.

Strategy:

- Provide health screening opportunities at the LunchPlus Club programs.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
# of LunchPlus Club participants receiving health screenings (blood pressure, vision, hearing, bone density) fitness assessments and/or flu shots	NEW	NEW	NEW	4,000

DEPARTMENT CONTACT

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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 meet 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, assist individual and/or family 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.
- Consumer Directed Services/Home Care Independence: Allows older adults with disabilities who choose to manage their own care, have more control, direct input and more flexibility for receiving personal care services and choice of service providers. Each consumer receives a monthly budget used to secure necessary services and/or supplies. Social worker acts as a Care Advisor to develop this plan. This program provides an option for services and supports that enable persons to stay in their own home, instead of entering an assisted living or nursing facility. Program funded under Home and Community Care Block Grant (HCCBG).
- 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.
- Information and Assistance: Assists older adults, their families and others, acting on behalf of older adults, in their efforts to acquire information about programs and services and to assist older persons with obtaining appropriate services to meet their needs.
- OASIS Equipment and Supplies: Provides personal care supplies (briefs, bed pads and gloves) to help with care giving tasks in the home. A variety of medical equipment items is available to help maintain independence in the home. Program funded by county funding. Medical equipment obtained through donations.
- 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

- CMC-NEMC Caregiver Task Force membership has resulted in Human Services having an integral role in the planning process for caregiver training resulting in a higher number of successful hospital discharges and reduction in readmissions.

Human Services – Senior Services

- Collaboration with Information Technology department to develop the Community Resource Connection database something that had been stalled due to inactivity on the part of the CRC.
- Development of a partnership between Human Services and CMC-NEMC resulting in a February 2012 pilot of the Community Resource Connection database.
- Consolidation of state funded Adult Day Care/Health and HCCBG Adult Day Care/Health (previously provided by Department of Aging) resulting in more efficiency of staff and in costs.
- 10 SCSEP/Title V participants secured jobs after Title V participation for the past fiscal year which was a 62.5% success rate which exceeds program goal which is 38.2%.
- Successful collection of 100% of the 10% match for those agencies hosting a Title V participant.

CHALLENGES & TRENDS

- Creation of a system for the gathering of unduplicated caregiver contacts allowing for better dissemination of information. System would help to enhance caregiver skills and provide information/resources that will support them in their efforts to keep their loved ones at home.
- Demand for services exceeding the availability as evidenced by wait lists for Senior Community Service Employment Program (SCSEP)/Title V of 170+, Consumer Directed Services of 20 and Transportation of 101.
- SCSEP/Title V Trainee and Host Agency complacency to secure or offer employment resulting from the increased 48 month durational limit allowance.

BUDGET HIGHLIGHTS & CHANGES

- Potential reduction in SCSEP/Title V funding could result in additional participant slot reductions.
- Potential reduction in funding from Home and Community Care Block Grant could result in the reduction in Information and Assistance, Adult Day Care/Health, and Consumer Directed services.
- Development of a SHIP Welcome to Medicare seminar(s) to include Senior Medicare Patrol (SMP) to be offered at least annually to provide additional education to the Medicare recipients within the community.

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	1,011,466	473,789	452,651	523,470	10.49%
Operations	258,067	285,087	206,072	203,248	-28.71%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,269,533	\$ 758,876	\$ 658,723	\$ 726,718	-4.24%
Revenues					
Intergovernmental	466,120	442,005	405,944	405,944	-8.16%
Fees & Other	157,849	10,700	8,200	8,200	-23.36%
Total Revenue	\$ 623,969	\$ 452,705	\$ 414,144	\$ 414,144	-8.52%
Staffing					
FTE Positions	11.95	5.00	5.00	5.00	0.00%

Human Services – Senior 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 their community.

Goal:

- 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.

Strategy:

- Provide prompt and comprehensive responses (within 24 hours) 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.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
Average # of individuals receiving information and assistance each month.	NEW	NEW	3,319	3,500
# of Medicare recipients that received SHIP assistance.	NEW	NEW	309	350

Goal:

- Provide assistance to family members of older adults to allow them to remain in their own home.

Strategy:

- Provide assistance to family members who provide primary care for them.

	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
MEASURES				
# of individuals remaining in their home opposed to nursing home placement	NEW	NEW	8	10
# of attendees at Caregiver Camps and Powerful Tools training	NEW	NEW	15	45
% of cost savings for individual receiving Consumer Directed Services versus nursing home placement.	NEW	NEW	75%	75%
Approximate cost savings for individuals receiving Consumer Directed Services vs. nursing home placement	NEW	NEW	NEW	\$239,064
% of clients delaying or avoiding long-term placement and/or families receiving respite or ability to maintain employment as a result of receiving Adult Day Care/Health Services	NEW	NEW	80%	80%
% of cost savings for individuals receiving Adult Day Health versus Adult Care Home Placement	NEW	NEW	45%	50%
Approximate cost savings for individuals receiving Adult Day Care/Health vs. Adult Care Home Placement	NEW	NEW	NEW	\$353,401

Human Services – Senior Services

Goal:

- Promote secured jobs and continued engagement in the community.

Strategy:

- Provide self-sufficiency to unemployed low income seniors through training, skill development/enhancement and job readiness services.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2013 ESTIMATE	FY 2014 TARGET
% of participants employed before leaving the program.	NEW	NEW	32.8%	40%
Additional participant training hours provided outside of the Title V work site	NEW	NEW	1,680	2,000

DEPARTMENT CONTACT

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General Services – 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 citizens with a convenient source 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 \$37.00 per ton. 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

- Received storm debris from Harrisburg tornado. Debris was ground and is currently being composted.
- Through a combination of improved compaction and tonnage reduction, remaining airspace projection was increased by eleven months (May, 2014).
- Implemented Oyster Shell Recycling Program – (oyster shells banned from NC landfills).

CHALLENGES & TRENDS

- Work towards increasing available landfill airspace and extend operating life of landfill.
- Explore methods of recycling construction and demolition waste instead of landfilling.

BUDGET HIGHLIGHTS & CHANGES

- Increased C&D landfill tipping fees to \$37 per ton (includes \$2/ton NC tax).

General Services – Construction & Demolition Landfill

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenditures					
Personnel Services	264,770	247,843	245,849	239,730	-3.27%
Operations	848,272	1,022,357	431,512	686,270	-32.87%
Capital Outlay	-	-	-	-	-
Total Expense	\$ 1,113,042	\$ 1,270,200	\$ 677,361	\$ 926,000	-27.10%
Revenues					
Intergovernmental	39,585	35,000	35,000	35,000	0.00%
Fees & Other	1,023,698	1,235,200	891,000	891,000	-27.87%
Total Revenue	\$ 1,063,283	\$ 1,270,200	\$ 926,000	\$ 926,000	-27.10%
Staffing					
FTE Positions	5.00	5.00	5.00	3.00	-40.00%

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.

Goal:

- Increase the number of customers served at the landfill while operating the facility in a safe and environmentally responsible manner.

Strategy:

- 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.

Measures	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Total customers served	24,501	27,000	29,500
Employee lost time injuries	0	0	0
State/Federal regulation violations	0	0	0

General Services – Construction & Demolition Landfill

Goal:

- Reduce the cost per ton of construction demolition waste received and landfilled at facility.

Strategy:

- Work with Landfill employees to ensure that all C&D waste is being compacted properly to maximize landfill airspace. Manage and conserve landfill equipment fuel usage.

Measures	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Average cost to manage a ton of C&D waste	\$32.69	\$31.06	\$29.50

DEPARTMENT CONTACT

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General Services – Waste Reduction

MISSION

To encourage recycling and waste minimization through education and example to reduce the volume and toxicity of the waste stream and 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 commitments of recycling collections at Cabarrus County School District Schools, done in partnership with the City of Concord.

MAJOR ACCOMPLISHMENTS

- Privatized the household hazardous waste collection operations.
- Worked with Republic Services, Inc. to introduce expanded curbside recycling to residents of unincorporated Cabarrus County.
- Signed agreement with Sonoco Recycling. Begin to receive revenue for residential and county recyclable material.
- FCC Environmental increased payments for used oil received at HHW facility and landfill.
- Received waste reduction and recycling award from Cabarrus Chamber of Commerce for working with Girl Scout group to conduct neighborhood household hazardous waste collection event.
- Purchase of roll off truck to assist with recycling collection efforts.

CHALLENGES & TRENDS

- Continue to support the increasing number of Cabarrus County residents who drop off HHW, with safe, efficient and courteous service.

General Services – Waste Reduction

BUDGET HIGHLIGHTS & CHANGES

- Increased recycling revenue (recyclable materials, used motor oil, used cooking oil).

BUDGET SUMMARY

	Actual FY12	Amended FY13	Department Request FY14	Adopted Budget FY14	% Change FY13 to FY14
Expenses					
Personnel Services	191,474	86,738	89,188	89,188	2.82%
Operations	130,145	188,741	162,547	162,547	-13.88%
Capital Outlay	-	150,246	-	-	-
Total Expense	\$ 321,619	\$ 425,725	\$ 251,735	\$ 251,735	-40.87%
Revenues					
Other Taxes	55,940	45,000	45,000	55,000	-
Intergovernmental	8,425	7,743	7,000	7,000	-9.60%
Fees & Other	53,771	40,000	45,000	45,000	12.50%
Other Financing Sources	-	122,200	-	-	-
Total Revenue	\$ 118,136	\$ 214,943	\$ 97,000	\$ 107,000	-50.22%
Staffing					
FTE Positions	3.00	2.00	2.00	2.00	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.

Goal:

- Increase the number of HHW customers while operating the facility in a safe and cost effective manner.

Strategy:

- Provide superior and efficient customer service during HHW collection days which hopefully in turn, these residents will communicate 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.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Total customers served	1,621	1,783	1,961
Disposal/Treatment Cost per Ton of HHW	\$598.34	\$538.51	\$484.66
Employee lost time injuries	0	0	0
State/Federal regulation violations	0	0	0

General Services – Waste Reduction

Goal:

- Increase the overall tons of household hazardous waste, used electronics and recyclables collected from Cabarrus County residents.

Strategy:

- Increase residential awareness of the HHW facility. Increased use of County webpage and possibly Channel 22 and any other public speaking events.

MEASURES	FY 2012 ACTUAL	FY 2013 TARGET	FY 2014 TARGET
Total tons HHW collected.	116	128	141
Total tons used electronics/televisions collected.	79	88	97
Total tons recyclables collected (drop off, curbside).	1,647	1,895	2,179

DEPARTMENT CONTACT

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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 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
ADM Funding					
Cabarrus County Schools	39,950,793	36,769,042	37,486,242	717,200	1.95%
Kannapolis City Schools	5,238,995	5,035,545	5,136,565	101,020	2.01%
Total	\$45,189,788	\$41,804,587	\$42,622,807	\$ 818,220	1.96%
Building Maintenance					
Cabarrus County Schools	5,541,763	5,577,284	5,969,705	392,421	7.04%
Kannapolis City Schools	1,023,195	879,319	879,319	-	0.00%
Total	\$ 6,564,958	\$ 6,456,603	\$ 6,849,024	\$ 392,421	6.08%
Grounds Maintenance					
Cabarrus County Schools	1,293,720	1,299,598	1,299,598	-	0.00%
Kannapolis City Schools	238,864	238,864	238,864	-	0.00%
Total	\$ 1,532,584	\$ 1,538,462	\$ 1,538,462	\$ -	0.00%
Technology					
Cabarrus County Schools	2,585,090	2,737,113	3,737,113	1,000,000	36.53%
Kannapolis City Schools	88,100	89,504	155,627	66,123	73.88%
Total	\$ 2,673,190	\$ 2,826,617	\$ 3,892,740	1,066,123	37.72%
School System Current Expense					
Cabarrus County Schools	49,371,366	46,383,037	48,492,658	2,109,621	4.55%
Kannapolis City Schools	6,589,154	6,243,232	6,410,375	167,143	2.68%
Total	\$55,960,520	\$52,626,269	\$54,903,033	\$ 2,276,764	4.33%

FY 2014 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS

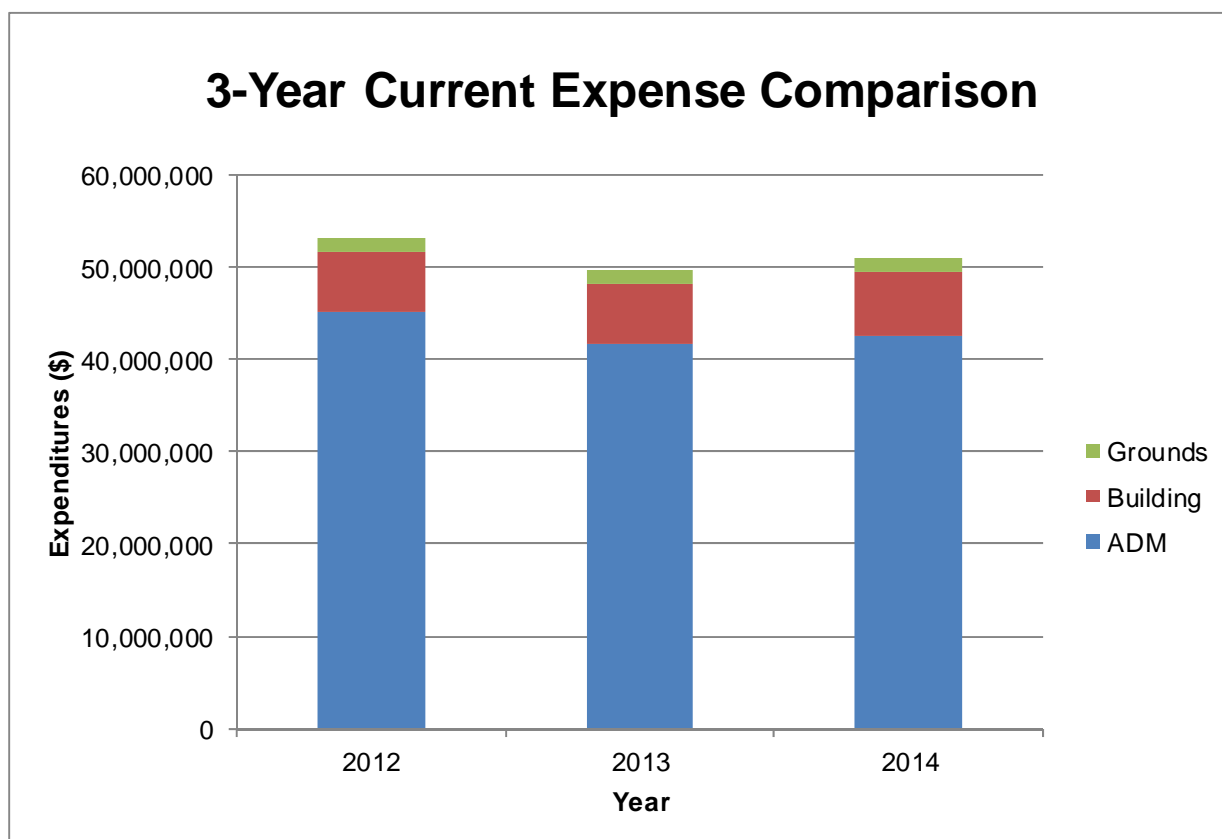
Current expense spending, inclusive of Building and Grounds Maintenance, and Technology for the public schools is funded at \$54,903,033. This represents a 4.33% increase in funding for FY 2014. The ADM increased from 33,976 to 34,807 students. 3.15% of this student growth is within CCS and 0.67% is within KCS. This changed the ratio for funding from 88.07:11.93 to 88.32:11.68.

Current expense funding for schools is based on Average Daily Membership (ADM). ADM is certified by the state, and is calculated as follows: Number of days a student's name appears on the roll is calculated

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for each student. The sum of these calculations is divided by the number of school days to arrive at the ADM. ADM for FY 2014 has increased overall by 831 student days.

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 maintenance, grounds maintenance and fiber optic cabling. 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 2014 increased by \$392,421. Overall Grounds Maintenance funding has continued at the same level of funding as FY 2013 at \$1,538,462.



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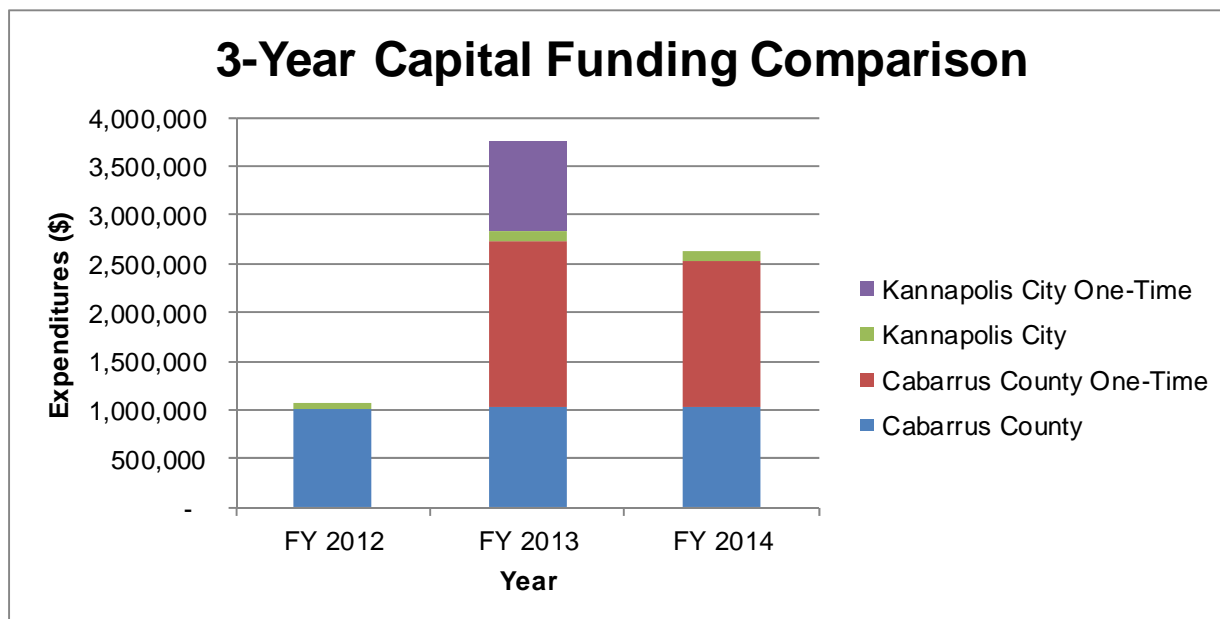
PUBLIC SCHOOLS - CAPITAL OUTLAY

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 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
School System					
Cabarrus County	1,017,263	1,020,000	1,020,000	-	0.00%
One-Time	-	1,717,817	1,500,000	(217,817)	-12.68%
Kannapolis City	50,000	100,000	100,000	-	0.00%
One-Time	-	929,950	-	(929,950)	-100.00%
Total	\$ 1,067,263	\$ 3,767,767	\$ 2,620,000	\$(1,147,767)	-30.46%

The schools capital outlay budgeted for FY 2014 includes \$1,500,000 for a site to build a new elementary school for Cabarrus County Schools. The total proposed budget includes capital outlay allocations for various capital requests amounting to \$1,020,000 for Cabarrus County Schools and \$100,000 for Kannapolis City Schools.



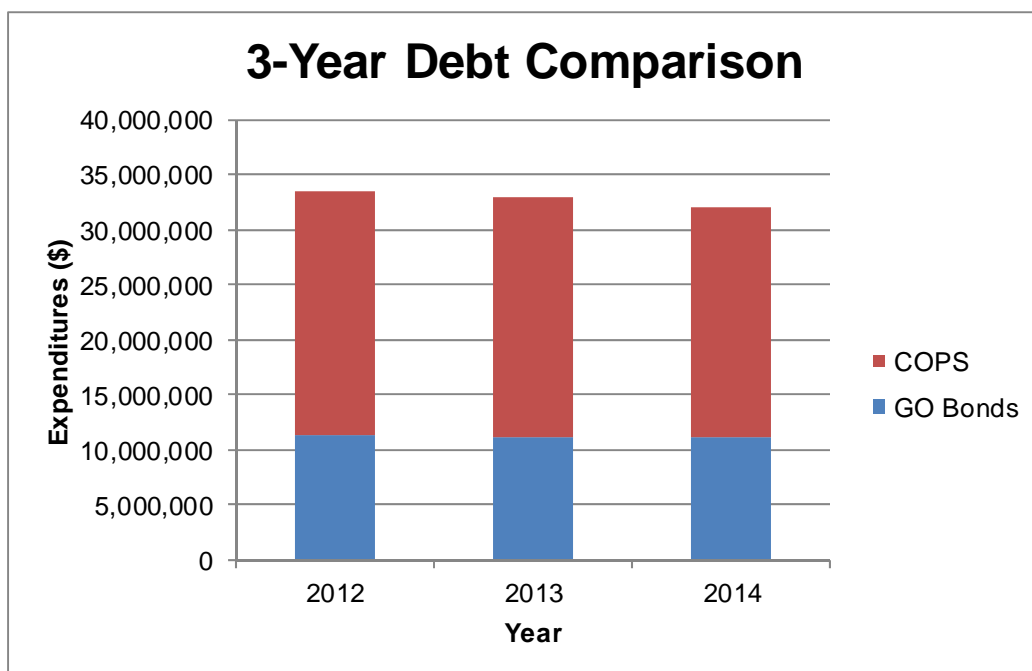
Education

PUBLIC SCHOOLS - DEBT SERVICE

	FY 2012 Actual	FY 2013 Amended	FY 2014 Principal	FY 2014 Interest
Schools Debt Service				
General Obligation Bonds	11,374,965	11,197,034	7,852,917	3,186,240
COPS	22,149,735	21,666,984	12,878,100	8,140,954
Total	\$33,524,700	\$32,864,018	\$20,731,017	\$11,327,194

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.

On April 14, 2011, Cabarrus County sold Qualified School Construction Bonds (QSCB) in the amount of \$14,637,157 for Cabarrus County and Kannapolis City Schools. The Qualified School Construction Bond Program is a new tax credit program created by the 2009 American Recovery and Reinvestment Act (ARRA) that provides for the interest payment, thus the County is responsible for the repayment of the bond principal. Financing was approved for \$11.1 million to Cabarrus County Schools and \$3.5 million to Kannapolis City Schools for various public school construction projects. The County secured a 5.1 percent and 5.5 percent interest rate, respectively for the two bullets sold, \$7,200,000 and \$7,435,000 totaling \$14,635,000. The County contributed the balance of the \$2,157 in proceeds for the projects. The annual interest cost to Cabarrus County will total \$77,880 over the 15-year term loan. Beginning in April 2016, the County will pay \$1.3 million in annual principal payments, maturing in April 2023 for the first bullet and 2026 for the second bullet. Complete details of proposed projects for Cabarrus County and Kannapolis City Schools can be found in the *Capital Improvement Plan* and *Debt Service* section of this document.



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PUBLIC SCHOOLS – TECHNOLOGY

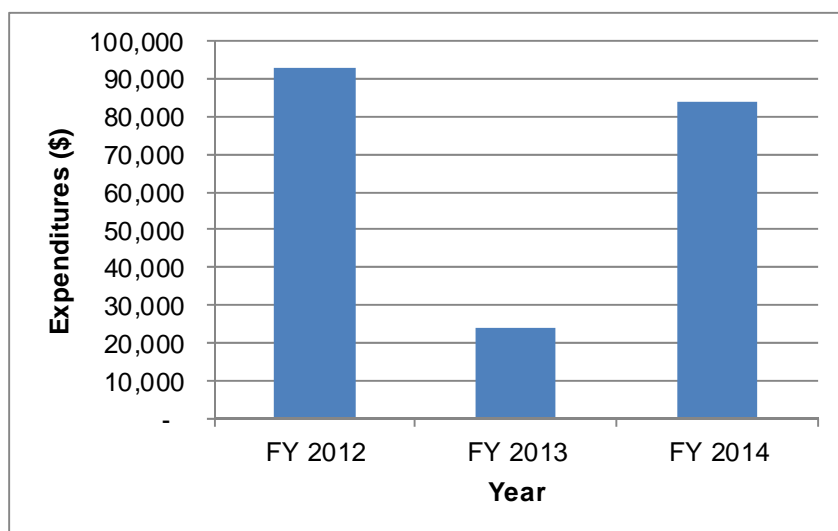
	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Consolidated Funding					
County Information Technology	93,088	46,213	84,000	37,787	81.77%
Total	\$93,088	\$46,213	\$84,000	\$37,787	81.77%

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County and Kannapolis City School Systems for collaborative technology services. An Inter local agreement between each Local Education Agency and Cabarrus County government was executed in October of 2011. A team with financial and technology representatives from the three agencies continue to meet monthly and discuss joint IT strategies and resource allocations that support the strategic vision and goals of Cabarrus County and the school systems. Both school systems identified a need for improved technology disaster recovery and high availability in a qualified data center. 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.

In FY12 the BOC allocated funding to allow the school systems to move critical technology infrastructure into the County's qualified data centers. This funding includes the addition of space for schools on the County's primary and secondary storage area networks (SAN).

In FY13 Schedule I - Data Center Co-Location - and Schedule II – schools move of primary data storage to the County shared SAN - was substantially completed providing the school systems improved disaster recovery and the ability to implement Schedule III - High Availability using the county's secondary datacenter.

Funds allocated in the FY2014 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 NCEDCloud services.

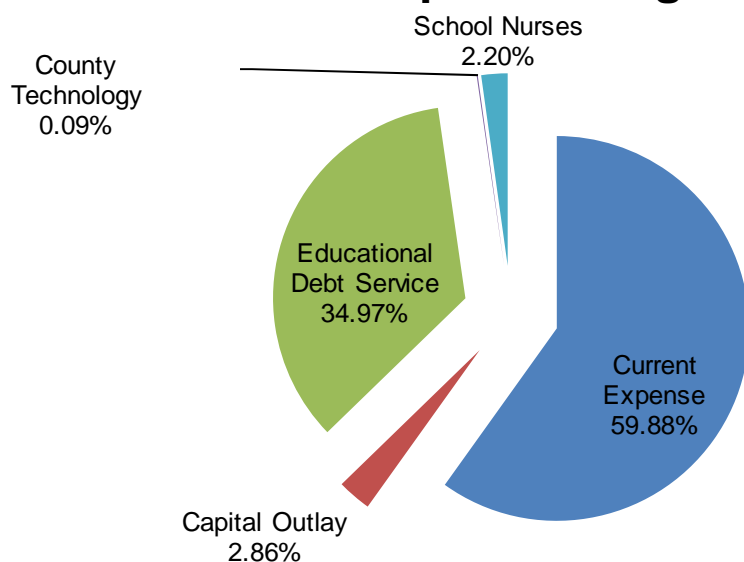


Education

PUBLIC SCHOOLS – PER PUPIL BREAKDOWN

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Schools Appropriation					
Current Expense	55,960,520	52,626,269	54,903,033	2,276,764	4.33%
Capital Outlay	1,067,263	3,767,767	2,620,000	(1,147,767)	-30.46%
Educational Debt Service	33,524,700	32,864,018	32,058,211	(805,807)	-2.45%
County Technology	93,088	46,213	84,000	37,787	81.77%
School Nurses		1,722,808	2,017,979	295,171	17.13%
Total	\$90,645,571	\$91,027,075	\$91,683,223	\$ 656,148	0.72%
ADM Enrollment					
	33,147	33,976	34,807	831	2.45%
Per Pupil Funding					
Current Expense	1,688.25	1,548.92	1,577.36	28.43	1.84%
Capital Outlay	32.20	110.89	75.27	(35.62)	-32.12%
Educational Debt Service	1,011.39	967.27	921.03	(46.24)	-4.78%
County Technology	2.81	1.36	2.41	1.05	77.43%
School Nurses	-	50.71	57.98	7.27	14.34%
Total	\$ 2,734.65	\$ 2,679.16	\$ 2,634.05	\$ (45.11)	-1.68%

FY 2014 Per Pupil Funding Breakdown



Education

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

	FY12 Actual	FY13 Amended	FY14 Adopted	Dollar Change	Percent Change
Revenues					
1/2 cent Sales Tax Article 40 30%	2,118,724	2,149,889	2,171,388	21,499	1.00%
1/2 cent Sales Tax Article 42 60%	4,909,269	4,999,511	5,049,505	49,995	1.00%
1/4 cent Sales Tax Article 46 100%	4,022,347	5,881,384	5,940,197	58,813	1.00%
Lottery used for School Debt Service	1,713,555	7,307,518	4,911,790	(2,395,728)	-32.78%
QSCB Subsidy	743,081	770,921	703,850	(67,071)	-8.70%
COPS 2009	3,967,669	1,912,810	2,188,834	276,024	14.43%
Fines & Forfeitures	1,461,745	1,529,019	1,500,000	(29,019)	-1.90%
Total	\$ 18,936,390	\$ 24,551,052	\$ 22,465,564	(2,085,488)	-8.49%
Expenditures					
Current Expense	\$ 55,960,520	52,626,269	54,903,033	2,276,764	4.33%
Capital Outlay General Fund	1,067,264	3,767,767	2,620,000	(1,147,767)	-30.46%
ITS Services	93,088	46,213	84,000	37,787	81.77%
Debt Service	33,524,699	32,864,018	32,058,211	(805,807)	-2.45%
Fines & Forfeitures	1,461,745	1,529,019	1,500,000	(29,019)	-1.90%
Total	\$ 92,107,316	\$ 90,833,286	\$ 91,165,244	331,958	0.37%
Revenues over (under Expenditures)	\$(73,170,926)	\$(66,282,234)	\$(68,699,680)	\$(2,417,446)	3.65%

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 \$68,699,680 for FY 2014. Also, an additional \$2,017,979 is given to schools through Cabarrus Health Alliance for school nurses. 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 2007.

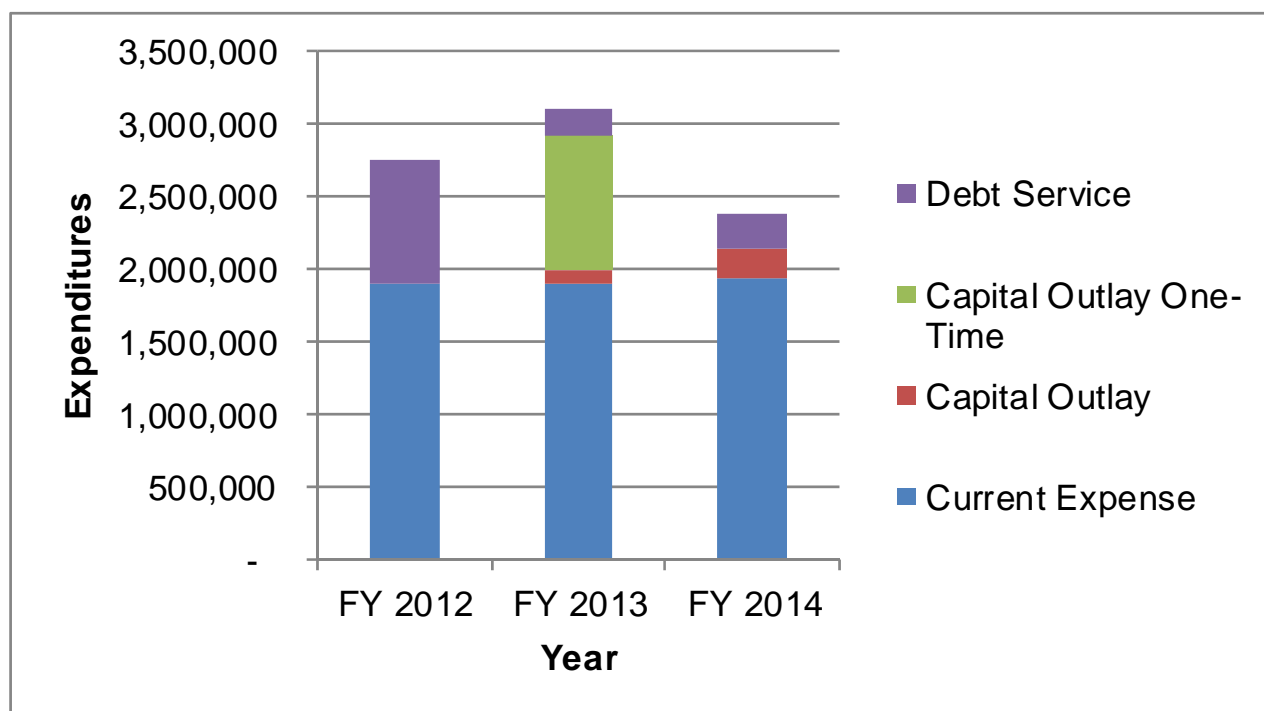
Education

ROWAN-CABARRUS COMMUNITY COLLEGE

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Funding Breakdown					
Current Expense	1,889,254	1,889,254	1,932,829	43,575	2.31%
Capital Outlay	-	100,000	213,000	113,000	113.00%
One-Time	-	919,608	-	(919,608)	-100.00%
Debt Service	857,409	202,018	230,569	28,551	14.13%
Total	\$2,746,663	\$3,110,880	\$2,376,398	\$ (734,482)	-23.61%

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$1,932,829. Capital outlay allocations total \$213,000 for various projects. The total allocation of \$2,376,398 represents a 23.61% decrease from the FY 2013 amended budget mostly due to one-time capital projects approved in FY 2013.

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.



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

This appropriation is used to fund service award payments and unbudgeted salary adjustments due to the merit/compensation study, 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 2014 Budget.

Other Benefits

These monies, \$716,490, provide for payment of eligible retirees' hospitalization and life insurance is proposed for FY 2014 at a rate of \$7,961 annually per retiree. The budget provides for an estimated 90 retirees for FY2014.

Fuel

Funds are set aside due to 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.

Auto Maintenance

This account is for license plate renewal costs. During FY 2013 the State required replacement of all tags with permanent tags.

Consultants

This account is for fees and expenses paid to professionals for their special expertise.

Legal

These are funds set aside due to the uncertainty of legal expenses.

Insurance Service and Settlement

This account is for settlements made with various insurance carriers and reserve for replacement of damaged vehicles or equipment.

Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the state. For Fiscal Year 2014, the County is 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 our bill for 2013 claims in January 2014. Beginning in FY15, we will only be required to replenish our fund with the state based on claims paid.

Contingency

Contingency funds are used to cover unanticipated/unbudgeted costs that may occur during the year. Transfers from contingency must be approved by the Board of Commissioners. Contingency funding is not required. This line includes \$ 201,108 to fund county funded staff COLA's of 1.0% increase for state funded teachers and principals. This amount will be moved to the schools budget when the State Budget is approved and these adjustments are final.

Non-Departmental

Adequate Public Facilities (APFO) Reimbursement

In February 2005, the Board adopted a revision to the Adequate Public Facilities Ordinance (APFO) to include a provision for vouchers or reimbursement of the contribution for low income housing construction. The Commerce Department budgeted for 4 units at \$1,008 per unit (\$4,032) for FY2013, the last year the program was offered. The APFO policy was revoked by the Board of Commissioners in January 2013.

BUDGET SUMMARY

	FY 2012 Actual	FY 2013 Revised	FY 2014 Adopted	Dollar Change	Percent Change
Non-Departmental					
Salary Adjustments	-	150,000	550,000	400,000	266.67%
Other Benefits	696,000	696,000	716,490	20,490	2.94%
Fuel	-	68,416	100,000	31,584	46.16%
Building and Equipment Rentals	49,353	147,017	78,097	(68,920)	-46.88%
Natural Gas	-	1,782	1,247	(535)	-30.02%
Power	-	22,105	12,314	(9,791)	-44.29%
Auto & Trucks Maintenance	-	5,300	-	(5,300)	-100.00%
Consultants	-	50,000	25,000	(25,000)	-50.00%
Legal Fees	-	-	100,000	100,000	-
Insurance Settlements	-	50,000	50,000	-	0.00%
Unemployment Compensation	386,537	175,000	180,000	5,000	2.86%
Contingency	-	79,492	1,278,428	1,198,936	1508.25%
Adequate Public Facilities Reimbursement	2,016	4,032	-	(4,032)	-100.00%
Total	\$1,133,906	\$1,449,144	\$3,091,576	\$1,642,432	113.34%

Contributions to Other Funds

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.

Capital Project Fund

This fund accounts for various capital projects approved by the Board in the Capital Improvement (CIP) Plan. The 2014 amount is composed of \$520,000 for emergency communication improvements, \$375,000 for a new EMS Co-Station in the Concord Mills area, \$125,000 for the protection of prime farmland soil through purchase of conservation easements, \$250,000 for Cox Mill Elementary School parking lot renovations and \$100,000 for a wetland mitigation project at J M Robinson High School.

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 for the fiscal year ending June 30, 2014 was determined as part of the December 31, 2011 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-Fund 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-funded Hospitalization Fund transfers via normal payroll processes have been increased for FY2014. The Plan has also been revised to adjust to rising claim expenses. No transfer is anticipated at this time.

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.

BUDGET SUMMARY

	FY 2012 Actual	FY 2013 Revised	FY 2014 Adopted	Dollar Change	Percent Change
Contribution to Other Funds					
Community Development Block Grant	30,000	25,000	25,000	-	0.00%
Capital Project Fund	510,000	429,740	1,370,000	940,260	218.80%
Pension Trust Fund	551,536	451,644	457,220	5,576	1.23%
Special Revenue Fund	-	14,800	-	(14,800)	-100.00%
Internal Service Fund	2,000,000	357,000	-	(357,000)	-100.00%
Cabarrus Arena and Events Center Fund	625,346	784,384	692,830	(91,554)	-11.67%
Total	\$3,716,882	\$2,062,568	\$2,545,050	\$482,482	23.39%

Contributions to Other Agencies

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 \$310,611 for FY14. The majority of the FY14 funds have been allocated to the approved agencies through a Request for Proposal process. The remaining unallocated \$39,000 will be allocated at a later date based on needs during FY14.

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.

Contributions to Other Agencies

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.

Project Challenge (JCPC)

Project Challenge, funded by the Juvenile Crime Prevention Council (JCPC), has identified juvenile offenders between the ages of 10 and 17 years as its target population. Juveniles can only discern the impact of the damages or injury caused by their offenses if they have had the opportunity to provide restoration to the victim through their own effort. Project Challenge provides that opportunity. The essence of Project Challenge is community involvement and improvement. This involvement helps eliminate family conflict and disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas. The contract with this agency expired on June 30, 2012.

Monarch (JCPC)

Monarch, funded by the Juvenile Crime Prevention Council (JCPC) beginning in FY 2011, is a nonprofit organization supporting and counseling juveniles with intellectual and developmental disabilities, mental illness, and substance abuse issues. The contract with this agency expired on June 30, 2012.

Criminal Justice Partnership Program (CJPP)

This State funded pass through grant enabled Cabarrus County to target all intermediate offenders with signs of drug/alcohol-related problems who had been sentenced to supervised probation by a judge. The purpose of the program was to provide an additional sentencing option for offenders with substance abuse and/or dependency problems thus assisting offenders in overcoming substance abuse. The State eliminated funding of the program in 2013.

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.

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. The State pays 60% of the cost of this program; the County pays the remaining 40%. The 2014 budget increase relates primarily to a new truck at \$37,000 (\$14,800 County funded) 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.

Contributions to Other Agencies

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.

Gang Prevention – ARRA

This federal grant addressed the mental health and substance abuse needs of juveniles between the ages of 10 and 18 being released from Youth Development Centers back into their home communities. The youth involved in the program received intensive family and community based treatments that promoted behavioral changes in their home environment seeking a balance between formal services and a family centered approach. This grant was funded by the American Recovery and Reinvestment Act (ARRA).

Obligation to Kannapolis (TIF)

Payment to the city of Kannapolis which goes towards paying 50% of the debt service on public improvements in Kannapolis to include the new Cabarrus Health Alliance facility.

JHE Production Group

These funds are used to promote and retain the Nextel All Star Challenge Race at Charlotte Motor Speedway. They are budgeted in the Arena Fund in FY2013 and FY2014.

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.

Cabarrus Community Care Plan

The Community Care Plan is a program that assists residents who are at or below 125% of the federal poverty level to receive free medical care and medications. The Community Care Plan was made possible due to a four-year federal Healthy Community Access Program grant which was awarded in 2001. The success of this program has led to Cabarrus County being able to secure approval for a federally funded Community Health Center with locations at McGill Avenue and the Logan Center. Cabarrus Community Care Plan, Inc. also provides case management and disease management for Cabarrus County Medicaid recipients. The program is characterized by broad community collaboration and provision of managed care through the use of cost containment measures such as disease management and case management that have led to documented savings and improved health outcomes. Cabarrus County began providing funding of \$100,000 in FY 2006, reduced funding to \$50,000 in FY 2012 and eliminated funding in FY 2013.

Sales Tax – Fire Districts

This budget 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.

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.

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)).

Contributions to Other Agencies

BUDGET SUMMARY

	FY 2012 Actual	FY 2013 Revised	FY 2014 Adopted	Dollar Change	Percent Change
Contribution to Other Agencies					
JCPC Grants					
Teen Court	56,638	58,218	58,218	-	0.00%
Teen Court-Restitution	-	64,030	63,280	(750)	-1.17%
Boys/Girls Club	-	70,000	97,613	27,613	39.45%
Shift Mentoring Program	-	6,363	12,000	5,637	88.59%
Rowan County Youth Services Bureau	-	25,000	25,000	-	0.00%
Project Challenge	61,321	-	-	-	-
Monarch	82,496	-	-	-	-
JCPC- Unallocated		-	39,000	39,000	-
Criminal Justice Partnership	128,652	-	-	-	-
Medical Examiner	55,500	76,000	55,000	(21,000)	-27.63%
NC Forest Service	64,176	70,554	86,179	15,625	22.15%
Gang Prevention ARRA	329,572	-	-	-	-
Obligation to Kannapolis (TIF)	-	1,421,804	1,465,804	44,000	3.09%
JHE Production Group	10,000	-	-	-	-
Economic Development Corporation	262,000	262,000	332,000	70,000	26.72%
Cabarrus Community Care Plan	50,000	-	-	-	-
Sales Tax Fire Districts	558,291	526,976	586,785	59,809	11.35%
Special Olympics	55,000	55,000	55,930	930	1.69%
Cabarrus Arts Council, Inc.	26,000	26,000	-	(26,000)	-100.00%
Total	\$1,739,646	\$2,661,945	\$2,876,809	\$214,864	8.07%



Debt Service

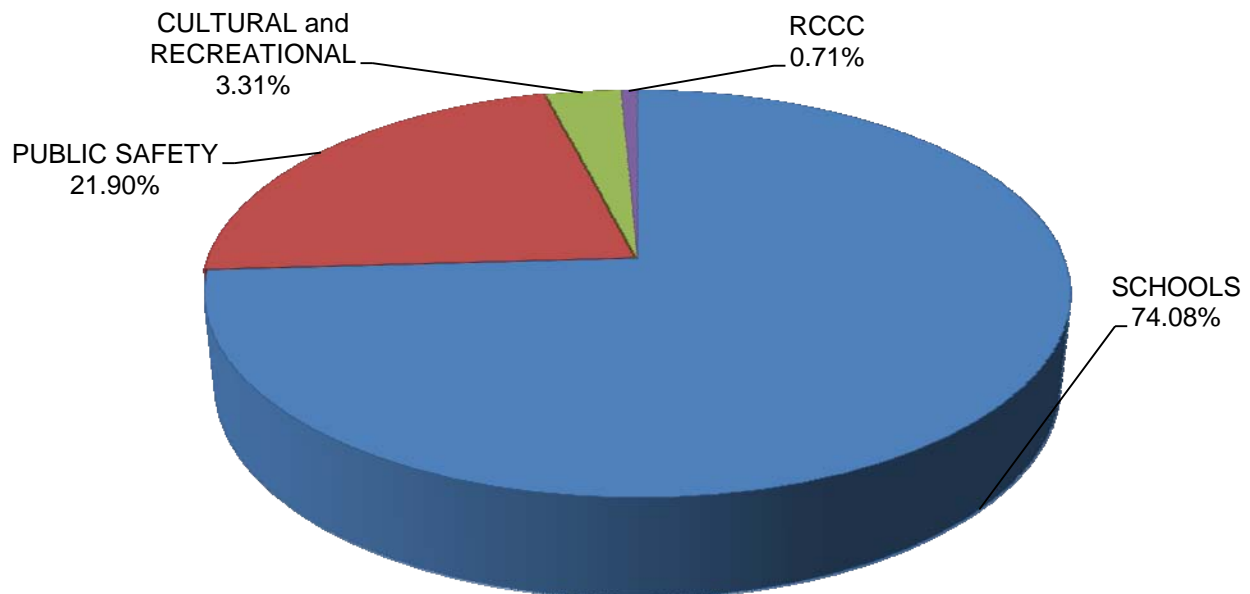
MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)

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, 2013:

School Bonds – GO Bonds	\$109,563,781
Rowan Cabarrus Community College GO Bonds	3,353,094
Schools – COPS/LOBS	237,920,237
Arena and Events Center – COPS/LOBS	10,761,996
Sheriff Admin Building – COPS	31,602,450
Housing Unit Project – COPS	70,711,281
Wallace Property Park – Lease Financing	4,750,000
911 Equipment	<u>409,870</u>
TOTAL	\$469,072,709

TOTAL DEBT DUE BY CATEGORY



Debt Service

CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Capital Leases									
Wallace Property	12-18-08	4.00	Principal	68,530	71,272	74,123	77,088	80,172	83,378
			Interest	121,469	118,728	115,877	112,912	109,828	106,622
911 Equipment	7-1-11	3.00	Principal	114,504	120,363	126,521	132,994	-	-
			Interest	22,119	16,261	10,102	3,629	-	-
			Principal	\$ 183,034	\$ 191,635	\$ 200,644	\$ 210,082	\$ 80,172	\$ 83,378
Capital Leases Total			Interest	\$ 143,588	\$ 134,989	\$ 125,979	\$ 116,541	\$ 109,828	\$ 106,622
			Grand Total	\$ 326,622	\$ 326,624	\$ 326,623	\$ 326,623	\$ 190,000	\$ 190,000
COPS/LOBS - Schools									
COPS -	9-1-02	3.00 -	Principal	325,850	-	-	-	-	-
Schools 2002 issue		5.25	Interest	13,034	-	-	-	-	-
COPS -	7-1-03	2.0 -	Principal	2,040,000	-	-	-	-	-
Schools 2003 issue		5.25	Interest	107,100	-	-	-	-	-
COPS -	1-25-08	3.25-	Principal	2,350,000	2,350,000	2,345,000	2,345,000	2,345,000	2,345,000
Schools 2008A issue		5.00	Interest	1,635,517	1,551,466	1,471,604	1,371,941	1,287,991	1,188,329
COPS -	1-25-08	3.00-	Principal	1,585,000	1,555,000	1,520,000	1,490,000	1,470,000	1,440,000
Schools 2008B issue		5.00	Interest	374,925	327,375	280,725	231,325	172,600	121,150
COPS -	7-16-09	3.00-	Principal	4,735,000	4,735,000	4,735,000	4,735,000	4,735,000	4,730,000
Schools 2009 issue		5.00	Interest	3,825,619	3,627,669	3,403,269	3,213,869	2,979,819	2,765,069
COPS -	9-22-10	2.00-	Principal	1,950,000	1,915,000	1,905,000	1,890,000	1,885,000	1,860,000
Schools 2010A issue		5.00	Interest	743,950	665,950	570,200	474,950	380,450	305,050
COPS -	4-14-11	0.00-	Principal	-	-	-	1,330,000	1,330,000	1,330,000
Schools 2011A issue		0.07	Interest	776,125	776,125	776,125	776,125	776,125	776,125
LOBS -	8-31-11	2.00-	Principal	12,250	338,100	331,975	324,625	317,275	314,825
Schools 2011B issue		5.00	Interest	118,139	117,894	107,751	97,792	88,053	72,496
LOBS -	8-31-11	2.00-	Principal	-	1,985,000	1,990,000	2,005,000	2,000,000	1,990,000
Schools 2011C issue		5.00	Interest	1,074,475	1,074,475	985,150	885,650	785,400	688,500
			Principal	\$ 12,998,100	\$ 12,878,100	\$ 12,826,975	\$ 14,119,625	\$ 14,082,275	\$ 14,009,825
COPS/LOBS - Schools			Interest	\$ 8,668,884	\$ 8,140,954	\$ 7,594,824	\$ 7,051,652	\$ 6,470,438	\$ 5,916,719
Total			Subtotal	\$ 21,666,984	\$ 21,019,054	\$ 20,421,799	\$ 21,171,277	\$ 20,552,713	\$ 19,926,544

Debt Service

CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
COPS/LOBS - Other									
COPS -	9-1-02	3.00 -	Principal	1,004,150	-	-	-	-	-
Expo 2002 Issue		5.25	Interest	40,166	-	-	-	-	-
COPS -	2-22-07	4.00 -	Principal	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000
Sheriff Adm Building 2007		5.625	Interest	1,151,481	1,069,481	1,002,281	926,906	844,369	770,669
COPS -	12-1-08	4.00-	Principal	3,100,000	3,100,000	3,100,000	3,095,000	3,095,000	3,095,000
Housing Unit 2008C		5.25	Interest	2,563,244	2,439,244	2,294,244	2,152,744	2,028,944	1,874,194
LOBS -	8-31-02	2.00 -	Principal	37,750	1,041,900	1,023,025	1,000,375	977,725	970,175
Expo 2011B Issue		5.00	Interest	364,061	363,306	332,049	301,358	271,347	223,405
			Principal	\$ 5,821,900	\$ 5,821,900	\$ 5,803,025	\$ 5,775,375	\$ 5,752,725	\$ 5,745,175
			Interest	\$ 4,118,952	\$ 3,872,031	\$ 3,628,574	\$ 3,381,008	\$ 3,144,660	\$ 2,868,268
Total			Subtotal	\$ 9,940,852	\$ 9,693,931	\$ 9,431,599	\$ 9,156,383	\$ 8,897,385	\$ 8,613,443
			Principal	\$ 18,820,000	\$ 18,700,000	\$ 18,630,000	\$ 19,895,000	\$ 19,835,000	\$ 19,755,000
COPS/LOBS -			Interest	\$ 12,787,836	\$ 12,012,985	\$ 11,223,398	\$ 10,432,660	\$ 9,615,098	\$ 8,784,987
Total			Grand Total	\$ 31,607,836	\$ 30,712,985	\$ 29,853,398	\$ 30,327,660	\$ 29,450,098	\$ 28,539,987
GO Bond Debt - Schools									
Refunding -	3-15-04	3.00 -	Principal	3,365,000	3,355,000	3,340,000	3,330,000	3,310,000	2,095,000
Schools 2004		5.00	Interest	939,750	771,500	603,750	436,750	270,250	104,750
Schools 2005	3-1-05	3.00 -	Principal	33,800,000	2,300,000	2,300,000	-	-	-
		5.00	Interest	1,666,300	207,000	115,000	-	-	-
Public Impv -	9-1-06	4.00 -	Principal	33,207,292	1,870,833	1,870,833	1,870,833	-	-
Schools 2006		5.00	Interest	1,709,942	266,594	187,083	93,542	-	-
Ref. 2013 -	5-15-13	1.50 -	Principal	-	140,000	-	2,205,000	2,125,000	3,195,000
Schools 2005		5.00	Interest	-	926,124	1,161,550	1,161,550	1,128,475	1,043,475
Ref. 2013 -	5-15-13	1.50 -	Principal	-	187,084	-	-	1,800,677	1,777,292
Schools 2006		5.00	Interest	-	1,015,022	1,272,038	1,272,038	1,272,038	1,200,011
			Principal	\$ 70,372,292	\$ 7,852,917	\$ 7,510,833	\$ 7,405,833	\$ 7,235,677	\$ 7,067,292
			Interest	\$ 4,315,992	\$ 3,186,240	\$ 3,339,421	\$ 2,963,880	\$ 2,670,763	\$ 2,348,236
GO Bond Debt - Schools			Subtotal	\$ 74,688,284	\$ 11,039,157	\$ 10,850,254	\$ 10,369,713	\$ 9,906,440	\$ 9,415,528
Total									

Debt Service

CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
GO Bond Debt - RCCC									
Public Impv - RCCC 2006	9-1-06	4.00 -	Principal	2,292,708	129,167	129,167	129,167	-	-
		5.00	Interest	118,059	18,406	12,917	6,458	-	-
Ref. 2013 - Public Impv - RCCC 2006	5-15-13	1.50 -	Principal	-	12,916	-	-	124,323	122,708
		5.00	Interest	-	70,080	87,825	87,824	87,824	82,852
			Principal	\$ 2,292,708	\$ 142,083	\$ 129,167	\$ 129,167	\$ 124,323	\$ 122,708
			Interest	\$ 118,059	\$ 88,486	\$ 100,742	\$ 94,282	\$ 87,824	\$ 82,852
GO Bond Debt - RCCC Total			Subtotal	\$ 2,410,767	\$ 230,569	\$ 229,909	\$ 223,449	\$ 212,147	\$ 205,560
			Principal	\$ 72,665,000	\$ 7,995,000	\$ 7,640,000	\$ 7,535,000	\$ 7,360,000	\$ 7,190,000
GO Bond Debt - Total			Interest	\$ 4,434,051	\$ 3,274,726	\$ 3,440,163	\$ 3,058,162	\$ 2,758,587	\$ 2,431,088
			Grand Total	\$ 77,099,051	\$ 11,269,726	\$ 11,080,163	\$ 10,593,162	\$ 10,118,587	\$ 9,621,088
Annual Debt Service									
Bank Service Charges				50,000	50,000	50,000	50,000	50,000	50,000
Principal - Total				91,668,034	26,886,635	26,470,644	27,640,082	27,275,172	27,028,378
Interest - Total				17,365,475	15,422,700	14,789,540	13,607,363	12,483,513	11,322,697
Grand Total				\$ 109,083,509	\$ 42,359,335	\$ 41,310,184	\$ 41,297,445	\$ 39,808,685	\$ 38,401,075

Boxed amounts include \$65,700,000 in principal refunded in FY13.

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, 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, 2013 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	\$15,430,000
\$50,000,000 (2005) School Series Bonds due on March 1 and September 1 in installments through March 1, 2025; interest at 3.0 to 5.0 percent	4,600,000
\$48,000,000 (2006) Public Improvement Series Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 4.0 to 5.0 percent	6,000,000
\$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>62,360,000</u>
	<u>\$ 88,390,000</u>

Debt Service

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2013, for the County's general obligation bonds are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2014	\$7,995,000	\$3,274,726
2015	7,640,000	3,440,163
2016	7,535,000	3,058,162
2017	7,360,000	2,758,587
2018	7,190,000	2,431,088
2019	6,380,000	2,208,787
2020	6,425,000	1,889,787
2021	6,380,000	1,644,100
2022	6,410,000	1,325,100
2023	6,450,000	1,004,600
To maturity	18,625,000	1,491,775
Total	\$88,390,000	\$24,526,875

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 \$3,092,576 to \$1,744,093. Total principal and interest over a 20-year period will be \$49,537,033.

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. 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 \$68,856,864.

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 \$20,655,550.

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 \$1,404,961. Total principal and interest over a 20 year period will be \$90,944,756.

Debt Service

On July 16, 2009, The Cabarrus County Development Corporation issued \$85,170,000 (2009) Certificates of Participation (COPS) Installment contracts to provide funds (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 High School, Harold E. Winkler Middle School and expanding and renovating existing public school facilities, 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%. Total principal and interest over a 20 year period will be \$129,871,859.

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 \$518,150. Total principal and interest over a 11-year period will be \$23,761,150.

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 4/1/2016. 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 \$2,106,225. 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.

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 \$202,256 to \$1,861,200. Total principal and interest over a 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 \$480,934 to \$3,059,475. Total principal and interest over a 13-year period will be \$29,779,084.

Debt Service

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2013, 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>
2014	\$18,700,000	\$12,012,985
2015	18,630,000	11,223,398
2016	19,895,000	10,432,660
2017	19,835,000	9,615,098
2018	19,755,000	8,784,985
2019	19,685,000	7,931,722
2020	18,225,000	7,042,522
2021	18,185,000	6,247,735
2022	16,385,000	5,430,129
2023	15,125,000	4,715,661
Next 5 Years	63,495,000	11,433,069
To maturity	7,820,000	391,000
Total	<u>\$255,735,000</u>	<u>\$95,260,964</u>

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 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, 2013, for the County's capital leases are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2014	\$191,635	\$134,989
2015	200,644	125,979
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	101,443	88,557
Next 5 Years	571,423	378,577
To maturity	1,541,070	358,930
Total	<u>\$3,348,073</u>	<u>\$1,811,797</u>

Debt Service

4. Advance Refundings

On March 15, 2004, the County issued \$32,855,000 of General Obligation advance refunding bonds to provide resources to purchase U.S. government securities that were placed into an irrevocable trust for the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of the County's series 1997 School Bonds dated February 1, 1997 and stated to mature on February 1 in the years 2008 to 2018 inclusive. The refunding debt was issued at a net interest cost of 3.276524%. 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 assets. The amount of defeased debt that remains outstanding as of June 30, 2013, is \$0. This advance refunding was undertaken to reduce total debt service payments over the following 14 years by \$1,588,396 and resulted in an economic loss of \$436,981. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$3,756,746 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2013 was \$1,237,250.

On January 25, 2008, the Cabarrus County Development Corporation issued Certificates of Participation, Series 2008B advance refunding in the aggregate principal amount of \$18,745,000. A portion of the proceeds of the 2008B Certificates are to be applied to advance refund the Refunded Obligations. The refunded debt consists of the County's series 1999 Installment Payment Revenue Bonds dated June 16, 1999 and stated to mature on June 30, 2019. The refunding debt was issued at a net interest cost of 3.241996%. 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 assets. The amount of defeased debt that remains outstanding as of June 30, 2013 is \$0. This advance refunding was undertaken to reduce total debt service payments over the following 11 years by \$1,143,169 and resulted in an economic gain of \$428,256. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$958,846 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2013 was \$486,691.

On September 22, 2010, the Cabarrus County Development Corporation issued \$18,920,000 of Certificates of Participation, Series 2010A advance refunding to provide resources to purchase U.S. government securities that were placed into an irrevocable trust for the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of the County's series 2001 Certificates of Participation (COPS) dated March 1, 2001 and stated to mature on April 1st in the years 2001 through 2021. The refunding debt was issued at a net interest cost of 2.449267%. 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 assets. The amount of defeased debt that remains outstanding as of June 30, 2013 is \$ 0. This refunding was undertaken to reduce total debt service payments over the following 11 years by approximately \$215,123 annually and resulted in total cash flow savings of \$2,366,350 which on a net present value basis is \$261,608 (.1794089% of the bonds refunded). As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by (\$902,811) and amortized as a component of interest income over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2013 was \$656,592.

On August 31, 2011 the Cabarrus County Development Corporation issued \$11,735,000 of Limited Obligation, Series 2011B advance refunding Bonds to provide resources to purchase U.S. government securities that were placed into an irrevocable trust of the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of a portion (\$11,970,000) of the County's series 2002 Certificates of Participation (COPS) dated August 15, 2002 and stated to mature on February 1, 2022. The refunding debt was issued at a net interest cost of 2.810781%.

Debt Service

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 assets. The amount of defeased debt that remains outstanding as of June 30, 2013 is \$11,685,000. This refunding was undertaken to reduce total debt service payments over the following 11 years by \$971,244 resulted in a present value cash flow savings of \$850,233. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$734,611 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2013 was \$601,049.

On August 31, 2011 the Cabarrus County Development Corporation issued \$21,780,000 of Limited Obligation, Series 2011C advance refunding bonds to provide resources to purchase U.S. government securities that were placed into an irrevocable trust of the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of a portion (\$22,425,000) of the County's series 2003 Certificates of Participation (COPS) dated July 15, 2003 and stated to mature on February 1, 2024. The refunding debt was issued at a net interest cost of 3.214133%. 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 assets. The amount of defeased debt that remains outstanding as of June 30, 2013 is \$21,750,000. This refunding was undertaken to reduce total debt service payments over the following 13 years by 1,006,031 resulted in a present value cash flow savings of \$846,417. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$1,752,985 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2013 was \$1,483,295.

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, 2017 through 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 assets. The amount of defeased debt that remains outstanding as of June 30, 2013 is \$62,360,000. 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. As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$6,704,849 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2013 was \$6,664,939.

Debt Service

Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2013:

	<u>Balance</u> <u>July 1, 2012</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2013</u>
Governmental Activities:				
General Obligation Bonds	98,695,000	62,360,000	72,665,000	88,390,000
Certificates of Participation/ Limited Obligation Bonds	274,555,000	-	18,820,000	255,735,000
Capital Leases	3,531,107	-	183,034	3,348,073
Total Governmental Activities	<u>\$376,781,107</u>	<u>\$62,360,000</u>	<u>\$91,668,034</u>	<u>\$347,473,073</u>

Debt Service

LEGAL DEBT MARGIN

June 30, 2013

Note: North Carolina General Statute 159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the County's net debt outstanding applicable to the limit, and represents the County's legal borrowing authority.

Total assessed valuation at June 30, 2013	<u>\$18,695,824,217</u>
Legal debt margin:	
Debt limit 8% of total assessed value	1,495,665,937
Debt applicable to debt limitation:	
Total bonded debt	88,390,000
Total capital leases (governmental fund types)	3,348,073
Total Certificates of Participation/ Limited Obligation Bonds	<u>255,735,000</u>
Total debt applicable to limitations	<u>347,473,073</u>
Legal debt margin	<u>\$1,148,192,864</u>

Source: Cabarrus County Finance and Tax Assessor Departments

Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2013-2014

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, 2013 and ending June 30, 2014:

General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Ad Valorem Tax Levy	133,692,292
Other Taxes and Penalties	36,859,331
Intergovernmental Revenue	19,529,241
Permits and Fees	4,050,800
Sales and Services	11,243,606
Investment Earnings	142,000
Miscellaneous	132,454
Other Financing Sources	7,811,288
TOTAL REVENUES	213,461,012

- 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, 2013 and ending June 30, 2014:

General Government	23,568,538
Cultural and Recreational	4,319,940
Public Safety	33,004,828
Economic and Physical Development	3,919,961
Human Services	40,861,954
Environmental Protection	251,735
Debt Services	
Public Schools	
Principal	20,731,017
Interest	11,327,194
Rowan Cabarrus Community College	
Principal	142,084
Interest	88,486

Cabarrus County Schools

Instructional Services

Budget Ordinance

Regular Instructional Services	14,148,175
Special Populations Services	2,450,250
Alternative Programs & Services	238,587
School Leadership Services	5,094,024
Co-Curricular Services	140,271
Student Services – Certified	995,031
System-Wide Support Services	
Support & Development Services	491,693
Special Population Support Services	130,802
Technology Support Services	3,737,113
Operational Support Services	10,711,546
Building Maintenance	5,969,705
Ground Maintenance	1,299,598
Financial & Human Resource Services	815,709
System-Wide Pupil Support Services	224,240
Policy, Leadership, & Public Relations Services	652,061
Ancillary Services	
Community Services	59,218
Payments to Other Governmental Units	1,334,635
Capital Outlay	2,520,000

Kannapolis City Schools

Instructional Services	
Regular Instructional Services	1,977,736
Special Populations Services	401,064
Alternative Programs & Services	463,491
School Leadership Services	284,440
Co-Curricular Services	246,950
Student Services - Certified	288,748
System-Wide Support Services	
Support & Development Services	101,142
Special Population Support Services	8,572
Alternative Programs and Services	30,944
Technology Support Services	155,627
Operational Support Services	515,312
Building Maintenance	879,319
Ground Maintenance	238,864
Financial & Human Resource Services	327,818
Accountability Services	98,200
System-Wide Pupil Support Services	113,924
Policy, Leadership, & Public Relations Services	242,169
Community Service Programs	
Regular Community Services	30,150
Nutrition Services	5,905
Capital Outlay	100,000
Schools ITS	84,000

Rowan-Cabarrus Community College

Current Expense	1,932,829
Capital Outlay	213,000

Budget Ordinance

Other Programs	5,421,859
Other Debt Service	10,070,554
TOTAL EXPENDITURES	213,461,012

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, 2013 and ending June 30, 2014:

Sales and Service	616,500
Investment Earnings	1,000
Miscellaneous	10,500
Other Financing Sources	887,830
TOTAL REVENUES	1,515,830

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Administration and Operations	1,515,830
TOTAL EXPENDITURES	1,515,830

Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Sales and Service	866,000
Intergovernmental Revenue	35,000
Permits & Fees	25,000
TOTAL REVENUES	926,000

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Administration and Operations	926,000
TOTAL EXPENDITURES	926,000

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, 2013 and ending June 30, 2014:

Intergovernmental Revenue	754,224
Investment Earnings	1,500
TOTAL REVENUES	755,724

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Administration and Operations	755,724
TOTAL EXPENDITURES	755,724

Budget Ordinance

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, 2013 and ending June 30, 2014:

Sales and Service	9,268,729
Investments Earnings	6,500
Miscellaneous	110,000
TOTAL REVENUES	9,385,229

- B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Operations	9,385,229
TOTAL EXPENDITURES	9,385,229

GRAND TOTAL – ALL FUNDS – REVENUES	\$ 226,043,795
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$ 226,043,795

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, 2013, 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 \$18,928,458,292, at an estimated combined collection rate of 96.58 percent (97.05% for real and personal and 89.99% for vehicles). The estimated rate of collections is based on the fiscal year ending 2012. An estimated total valuation of Real, Personal and Public Service property is \$17,399,815,712 and vehicle of \$1,528,642,580

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.

Budget Ordinance

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).
 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 purpose and function. 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 purpose or function by more than ten percent.

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2013-2014 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 2012-2013 Budget and encumbered on June 30,

Budget Ordinance

2013 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 17th day of June, 2013.


Elizabeth F. Poole, Chairman


Megan Smit, Clerk to the Board

Budget Ordinance – Fire Tax & Insurance Districts

CABARRUS COUNTY BUDGET ORDINANCE - SPECIAL FIRE TAX AND INSURANCE DISTRICTS FUND FISCAL YEAR 2013-2014

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire Tax and Insurance 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 and Insurance Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 216,339
Cold Water	180,769
Concord Rural	12,747
Flowe's Store	200,705
Georgeville	208,115
Gold Hill	25,212
Harrisburg Rural	650,316
Jackson Park (City of Concord)	80,114
Kannapolis Rural	63,089
Midland	291,545
Mt. Mitchell	82,325
Mt. Pleasant Rural	315,028
Northeast	76,501
Odell	537,939
Richfield-Misenheimer	7,537
Rimer	122,046
Total Estimated Expenditures From Tax Levy	\$ 3,070,327

Budget Ordinance – Fire Tax & Insurance 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, 2013 and ending June 30, 2014:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 216,339
Cold Water	180,769
Concord Rural	12,747
Flowe's Store	200,705
Georgeville	208,115
Gold Hill	25,212
Harrisburg Rural	650,316
Jackson Park (City of Concord)	80,114
Kannapolis Rural	63,089
Midland	291,545
Mt. Mitchell	82,325
Mt. Pleasant Rural	315,028
Northeast	76,501
Odell	537,939
Richfield-Misenheimer	7,537
Rimer	122,046
Total Estimated Expenditures From Tax Levy	\$ 3,070,327

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2013 and ending June 30, 2014 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, 2013. The estimated combined collection rate is 96.58 percent (97.05% for real and personal and 89.99% for vehicles) and is based on the fiscal year ending 2012. 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> (96.58% collection rate)
Allen	497,777,615	0.045	\$ 216,339
Cold Water	311,950,489	0.060	180,769
Concord Rural	32,190,391	0.041	12,747
Flowe's Store	451,766,445	0.046	200,705
Georgeville	234,222,251	0.092	208,115
Gold Hill	43,507,843	0.060	25,212
Harrisburg Rural	603,895,966	0.1115	650,316
Jackson Park	143,018,292	0.058	80,114
Kannapolis Rural	186,637,286	0.035	63,089
Midland	471,670,137	0.064	291,545
Mt. Mitchell	103,196,432	0.0826	82,325
Mt. Pleasant Rural	392,992,253	0.083	315,028
Northeast	118,224,597	0.067	76,501
Odell	960,324,109	0.058	537,939
Richfield-Misenheimer	11,148,397	0.070	7,537
Rimer	185,834,365	0.068	122,046

Budget Ordinance – Fire Tax & Insurance 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.

Budget Ordinance – Fire Tax & Insurance Districts

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.

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 17th day of June, 2013.



Megan Smit, Clerk to the Board



Elizabeth F. Poole, Chairman

Budget Ordinance – Construction and Renovation Capital Projects

CABARRUS COUNTY CONSTRUCTION AND RENOVATION CAPITAL PROJECTS BUDGET ORDINANCE FISCAL YEAR 2013-2014

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

The following amounts are hereby appropriated as the estimated revenues and project appropriations for the capital projects listed below during the Fiscal Year beginning July 1, 2013 and ending June 30, 2014:

Capital Projects Fund

- A. It is estimated that the following revenues will be available to complete capital projects as proposed in the 2014 Capital Improvement Plan for the fiscal year beginning July 1, 2013 and ending June 30, 2014:

Contribution - Capital Reserve Fund	\$1,225,420
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TOTAL REVENUES	\$ 1,225,420
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- B. The following appropriations are made as proposed in the 2014 Capital Improvement Plan for the fiscal year beginning July 1, 2013, and ending June 30, 2014:

Camp T N Spencer Park	\$ 990,420
Frank Liske Park Tennis Courts Lights Replacement	135,000
Human Services Building HVAC	<u>100,000</u>

TOTAL EXPENDITURES	\$ 1,225,420
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GRAND TOTAL – REVENUES	\$ 1,225,420
GRAND TOTAL – EXPENDITURES	\$ 1,225,420

Section II.

- 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

Budget Ordinance – Construction and Renovation Capital Projects

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).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Budget Ordinance – Construction and Renovation Capital Projects

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus for the 2013-2014 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 2012-2013 Budget and encumbered on June 30, 2013, shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 17th day of June, 2013.



Elizabeth F. Poole, Chairman



Megan Smitt, 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 (Full Time Equivalents)	982.14
County Seat	Concord

Area Statistics

Population (2012)	184,498
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

<i>County Facilities Only</i>	
Parks	5
School Parks	37
Tennis courts	6
Picnic shelters	24
Softball fields	8
Playgrounds	10
Soccer Fields	11
Camping cabins	6
Tent sites	7

Supplemental Information

Public Safety

Fire protection (non-city services):

Stations	10
Number of fire personnel and officers	349
Number of fire personnel volunteers	319

Sheriff's Department:

Stations	1 main, 5 substations
Number of sworn personnel	194
Number of civilians	132
Number of patrol units	118

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	34,807	30,743	4064*

* Kannapolis School children in Cabarrus County limits

Community colleges 1 (Rowan-Cabarrus Community College)

Medical

Hospitals	1
Number of licensed beds	457

Economy

Construction Permits Issued (2012)	10,350
Zoning Permits Issued (2012)	295
Unemployment Rate (as of June 30, 2013)	8.8%
Median Household Income (2012)	\$54,280
Per Capita Personal Income (2012)	\$35,561

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 LARGEST EMPLOYERS

Employer	Employees	Percentage of Total County Employment
Carolina's Medical Center - NorthEast	4,500	5.59%
Concord Mills Mall	4,000	4.97%
Cabarrus County Schools	3,800	4.72%
Cabarrus County Government	975	1.21%
City of Concord	936	1.16%
Connexions	900	1.12%
State of North Carolina	771	0.96%
Kannapolis City Schools	750	0.93%
Shoe Show	700	0.87%
S&D Coffee and Tea	575	0.71%
Total	17,907	22.24%

Source: Economic Development Corporation, Concord NC, and the 2012 Cabarrus County Audit.

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)
2003	8,290,673,831	2,960,367,957	237,380,457	11,488,422,245	0.56
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

Source: Cabarrus County

(1) Increase 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	2012 Assessed Valuation	Percentage of Total Assessed Valuation
Charlotte Motor Speedway	Auto Racing	\$342,615,098	1.63%
Castle & Cooke, et al David H Murdock	Land Developer	\$339,268,757	1.62%
Concord Mills LTD Partnership	Shopping Center	\$239,396,552	1.14%
Phillip Morris Inc.	Cigarette Mfg	\$195,000,000	0.93%
Great Wolf Lodge of the Carolinas	Amusement Water Park	\$134,617,193	0.64%
Corning, Inc	Fiber Optics Mfg.	\$134,312,630	0.64%
Hendricks Motorsports Inc.	Auto Racing	\$110,728,525	0.53%
Duke Energy Corp	Public Services Company	\$95,256,991	0.45%
Wal-Mart/Sams	Retail Sales	\$68,245,948	0.32%
JQH-Concord Development LLC	Hotel	\$66,684,496	0.32%
Total		\$1,726,126,190	8.22%
Total Assessed Valuation, Including Public Service		\$20,976,971,895	

SOURCE: Cabarrus County Assessor's Office

Supplemental Information

STATISTICAL INFORMATION DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES

County	Certified July 2011 Population	County Employees	2012-13 Budgeted Expenditures - General Fund	2012-2013 Assessed Valuation	Tax Rate Per \$100	2010 BEA Per Capita Income	Relation to Cabarrus
Alamance	152,531	968	\$122,282,306	\$12,193,411,942	\$0.5200	\$30,270	S
Alexander	37,528	307	\$33,231,226	\$2,565,000,000	\$0.6050	\$29,700	S
Anson	25,822	290	\$26,598,175	\$1,717,000,000	\$0.7670	\$24,822	MSA
Cabarrus	181,253	952	\$200,267,199	\$18,400,470,359	\$0.7000	\$33,926	
Catawba	154,992	1,095	\$164,787,738	\$15,697,465,456	\$0.5300	\$32,504	CSA
Cleveland	98,209	829	\$92,823,370	\$6,950,000,000	\$0.7200	\$29,990	CSA
Davidson	163,364	964	\$119,926,513	\$12,750,641,881	\$0.5400	\$32,068	S
Gaston	207,506	1,475	\$223,932,272	\$14,722,844,154	\$0.8350	\$33,922	MSA
Iredell	161,522	926	\$160,547,475	\$20,463,500,000	\$0.4850	\$31,810	N, CSA
Johnston	172,570	1,100	\$175,493,168	\$13,569,553,096	\$0.7800	\$32,731	S
Lincoln	79,206	638	\$84,227,021	\$8,242,243,807	\$0.5980	\$33,029	CSA
Mecklenburg	940,697	5,268	\$1,060,866,681	\$116,200,000,000	\$0.7922	\$43,882	N, MSA
Onslow	184,228	1,100	\$170,665,189	\$13,234,245,188	\$0.5850	\$43,990	S
Pitt	170,263	913	\$129,516,595	\$11,301,020,150	\$0.6800	\$32,001	S
Randolph	142,901	755	\$106,322,055	\$10,100,000,000	\$0.5860	\$28,723	S
Rowan	138,309	866	\$128,097,563	\$11,625,000,000	\$0.6225	\$29,816	N, CSA
Stanly	60,936	435	\$53,210,115	\$4,240,300,000	\$0.6700	\$29,165	N, CSA
Union	205,717	971	\$228,341,371	\$23,476,015,843	\$0.6600	\$34,184	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 2012-13 Budget & Tax Survey

Supplemental Information

STATISTICAL INFORMATION FUND BALANCES BY CATEGORY FOR LAST TEN YEARS* - GENERAL FUND

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Nonspendable										
Inventories	4,540	8,306	10,522	4,865	2,847	4,875	4,935	9,046	8,102	129,431
Prepaid items	-	-	-	-	-	-	53,735	59,200	59,200	69,378
Total	\$ 4,540	\$ 8,306	\$ 10,522	\$ 4,865	\$ 2,847	\$ 4,875	\$ 58,670	\$ 68,246	\$ 67,302	\$ 198,809
Restricted										
Stabilization by State Statute	13,224,818	8,023,700	8,164,663	8,878,980	10,378,871	10,983,571	9,803,750	10,809,567	10,190,775	12,690,692
Cooperative Ext 4H	-	-	159,742	133,910	124,019	-	-	-	-	-
Insurance coverage	300,000	300,000	300,000	-	-	-	-	-	-	-
Total	\$ 13,524,818	\$ 8,323,700	\$ 8,624,405	\$ 9,012,890	\$ 10,502,890	\$ 10,983,571	\$ 9,803,750	\$ 10,809,567	\$ 10,190,775	\$ 12,690,692
Committed										
General government	-	-	-	-	-	-	-	-	-	6,606
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,606
Unreserved/Designated										
Sustainability efforts	-	-	-	-	-	-	288,692	341,967	-	-
Subsequent year's expenditures	6,630,438	2,687,040	-	483,508	-	-	-	-	-	-
Total	\$ 6,630,438	\$ 2,687,040	\$ -	\$ 483,508	\$ -	\$ -	\$ 288,692	\$ 341,967	\$ -	\$ -
Assigned										
General government	-	-	-	-	-	-	-	-	6,291,127	4,215,814
Public safety	-	-	-	-	-	-	-	-	295,969	611,494
Economic & physical development	-	-	-	-	-	-	-	-	825,397	2,014,800
Environmental protection	-	-	-	-	-	-	-	-	1,200,000	1,383,315
Human services	-	-	-	-	-	-	-	-	436,276	754,804
Education	-	-	-	-	-	-	-	-	7,345,783	8,169,011
Culture & recreation	-	-	-	-	-	-	-	-	560,548	287,337
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,955,100	\$ 17,436,575
Unassigned										
Unassigned	22,085,546	25,701,890	30,458,561	38,404,371	40,205,758	36,636,176	41,187,681	54,436,158	46,800,234	45,700,553
Total	\$ 22,085,546	\$ 25,701,890	\$ 30,458,561	\$ 38,404,371	\$ 40,205,758	\$ 36,636,176	\$ 41,187,681	\$ 54,436,158	\$ 46,800,234	\$ 45,700,553
Grand Total	\$ 42,245,342	\$ 36,720,936	\$ 39,093,488	\$ 47,905,634	\$ 50,711,495	\$ 47,624,622	\$ 51,338,793	\$ 65,655,938	\$ 74,013,411	\$ 76,033,235

* 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 FUND BALANCE BY CATEGORY FOR LAST TEN YEARS* - ALL OTHER GOVERNMENTAL FUNDS

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Nonspendable										
Prepaid items	-	-	-	-	-	-	-	-	-	200
Notes Receivable	-	-	-	-	-	-	-	-	720,000	648,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,000	\$ 648,200
Restricted										
Stabilization by State Statute	-	-	-	-	-	-	-	-	178,082	636,069
	-	-	-	-	-	-	-	-	-	212,608
Public Safety	-	-	-	-	-	-	-	-	5,026,278	2,445,968
Education	-	-	-	-	-	-	-	-	31,494,611	16,513,134
Culture & recreation	-	-	-	-	-	-	-	-	2,478	3,886
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,701,449	\$ 19,811,665
Committed										
General government	-	-	-	-	-	-	-	-	4,810,004	1,550,117
Public safety	-	-	-	-	-	-	-	-	2,653,454	2,353,670
Economic & physical development	-	-	-	-	-	-	-	-	568,557	591,236
Environmental protection	-	-	-	-	-	-	-	-	43,721	34,955
Human services	-	-	-	-	-	-	-	-	1,594,485	1,223,834
Education	-	-	-	-	-	-	-	-	1,040,766	280,043
Culture & recreation	-	-	-	-	-	-	-	-	3,672,645	4,424,643
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,383,632	\$ 10,458,498
Unreserved/Designated										
Subsequent year's expenditures	-	-	-	-	13,003,094	-	-	-	-	-
Special revenue	9,711,950	10,257,675	8,846,005	8,568,351	52,443,535	21,275,260	13,983,470	11,127,623	-	-
Total	\$ 9,711,950	\$ 10,257,675	\$ 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	4,028,057	18,378,252	52,946,050	16,737,437	65,446,629	52,570,455	53,635,956	54,821,739	-	-
Total	\$ 4,028,057	\$ 18,378,252	\$ 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
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,881	\$ 549,755
Unassigned										
Unassigned	-	-	-	-	-	-	-	-	(5,440)	(292,024)
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,440)	\$ (292,024)
Grand Total	\$ 13,740,007	\$ 28,635,927	\$ 61,792,055	\$ 25,305,788	\$ 130,893,258	\$ 73,845,715	\$ 74,088,192	\$ 68,625,470	\$ 52,259,522	\$ 31,176,094

* 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

	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended	FY14 Adopted
Revenues								
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	2,149,889	2,171,388
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	4,999,511	5,049,505
1/4 cent Sales Tax Article 46								
100%	-	-	-	-	-	4,022,347	5,881,384	5,940,197
Lottery used for School Debt Service	-	-	-	-	-	1,713,555	7,307,518	4,911,790
QSCB Subsidy						743,081	770,921	703,850
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	1,500,000
Total	\$ 7,595,080	\$ 7,912,168	\$ 7,221,708	\$ 10,632,252	\$ 11,910,001	\$ 18,936,390	\$ 24,551,052	\$ 22,465,564
Expenditures								
Current Expense	38,161,349	44,772,810	49,671,502	50,945,989	52,447,330	\$ 55,960,520	52,626,269	54,903,033
Capital Outlay General Fund	4,096,370	3,950,000	4,165,742	1,916,807	1,070,000	1,067,264	3,767,767	2,620,000
ITS Services						93,088	46,213	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	32,058,211
Fines & Forfeitures	1,677,479	1,756,592	1,472,933	1,576,661	1,559,042	1,461,745	1,529,019	1,500,000
Total	\$ 63,955,562	\$ 73,087,662	\$ 80,859,492	\$ 81,615,521	\$ 83,873,478	\$ 92,107,316	\$ 90,833,286	\$ 91,165,244
Revenues over (under Expenditures)	\$ (56,360,482)	\$ (65,175,494)	\$ (73,637,784)	\$ (70,983,269)	\$ (71,963,477)	\$ (73,170,926)	\$ (66,282,234)	\$ (68,699,680)

Supplemental Information

STATISTICAL INFORMATION RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	GOVERNMENTAL ACTIVITIES					Total Primary Government	Per Capita	Percentage of Personal Income
	General Obligation Bonds	Certificates of Participation	Installment Payment Revenue Bonds	Installment Financing	Capital Leases			
2003	56,145,000	61,340,000	24,000,000	-	6,344,560	147,829,560	1,060	3.59%
2004	52,495,000	98,765,000	22,500,000	-	4,123,595	177,883,595	1,249	4.24%
2005	97,805,000	93,380,000	21,000,000	4,358,000	1,801,493	218,344,483	1,506	4.90%
2006	91,845,000	88,005,000	19,500,000	3,735,427	-	203,085,427	1,366	4.23%
2007	133,980,000	116,220,000	18,000,000	17,612,855	443,568	286,256,423	1,845	5.55%
2008	126,895,000	173,165,000	-	15,990,284	331,964	316,382,248	1,944	5.70%
2009	119,835,000	220,885,000	-	14,367,714	3,458,315	358,546,029	2,127	6.03%
2010	112,565,000	294,990,000	-	12,745,143	3,282,345	423,582,488	2,460	7.22%
2011	105,660,000	294,315,000	-	11,122,572	3,102,621	414,200,193	2,327	6.84%
2012	98,695,000	274,555,000	-	-	3,531,107	376,781,107	2,076	*
*Information not yet available.								
Source: 2012 Comprehensive Annual Financial Report, Cabarrus County, NC. Table 10								

Supplemental Information

FY 2014 FEE CHANGES

Departments	Fee Description	From	To	Max	Unit	Other	Comments and Notes
Active Living & Parks	Fee to book Miniature Golf party or 30 minute Nature/Wildlife Program	\$4	\$5	\$5	Participant	This option includes 1 game of miniature golf or 30 minute Nature/Wildlife Program for group and choice of corn dog, 1 bag of chips, choice of soft drink, water, or juice.	Effective January 1, 2013
Active Living & Parks	Fee to book Miniature Golf party (all day play) or 1 hour Nature/Wildlife Program	\$6	\$7	\$7	Participant	This option includes: All you can play miniature golf (day of party only) or 1 hour Nature/Wildlife Program for group and choice of hot dog or corn dog, 1 bag of chips, choice of soft drink, water, or juice	Effective January 1, 2013
Active Living & Parks	Summer Day Camp Weekly Rate if paid after May 31, 2013 - 9 week program June 17 thru August 16, 2013	\$120	\$125	\$125	Camper/week	Weekly rate if not paid by May 31, 2013 and if paying by the week	Effective January 1, 2013
Active Living & Parks	Tennis Tournament Registration Fee	\$50	\$20	\$20	Participant	Fee decrease was based on actual direct cost of tennis tournament	Effective January 1, 2013
Active Living & Parks	Water fee for equipment: Dunking Booth, waterslide, etc.	N/A	\$35	\$35	Activity/equipment needed	Sewer is based on water usage, with more companies and families requesting to have access to water at their events	Effective January 1, 2013
Active Living & Parks	Miniature Golf all day play pass for miniature golf was needed.	N/A	\$8	\$8	Person playing	Due to increased demand all day pass for miniature golf was needed	Effective January 1, 2013
Active Living & Parks	Pool Birthday Package	N/A	\$50	\$50*	Attendee	Fee added due to increased request for birthday package to be offered. *Additional fee per attendee over 35 \$1.00 per person based on age - 4 adults admitted free	Effective January 1, 2013
Active Living & Parks	Road Race Event	N/A	\$100	\$100*	Race plus shelter fee	Fee needed due to heavy increase to use park facilities for fund raiser road races and walks. Fee includes course layout, marking, and race management assistance. *There is also an additional charge for shelter rentals based on the number of participants expected. **Fee does not apply to Cabarrus County and Kannapolis Schools.	Effective January 1, 2013

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.

Supplemental Information

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

Budgetary Basis - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

Capital Asset - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation - debt that is secured by the capital project itself and is issued without voter authorization.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

Continuation - budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

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.

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.

Supplemental Information

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

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.

Supplemental Information

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
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
NASA	National Aeronautic and Space Agency
NCACSP	North Carolina Agriculture Cost Share Program
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

Supplemental Information

SWCD

TIF

USDA

VA

WHIP

Soil & Water Conservation District

Tax Increment Financing

United States Department of Agriculture

Veterans Affairs

Wildlife Habitat Incentives Program

TELEPHONE DIRECTORY

AGENCY/DEPARTMENT -----NUMBER

Active Living and Parks ----- 704-920-3350
Londa Strong, Director

Arena & Events Center ----- 704-920-9376
Frank Lapsley, General Manager

Animal Control ----- 704-920-3288

Clerk to the Board ----- 704-920-2110
Megan Smit, Clerk

Commissioners' & Manager's Office --- 704-920-2100
Mike K Downs, County Manager
Jonathan Marshall, Deputy County Manager
Pam Dubois, Deputy County Mgr

Communications and Outreach ----- 704-920-2336
Kasia Thompson
David Baxter

Planning and Development ----- 704-920-2141
Kelly Sifford, Director

Building Inspection Division ----- 704-920-2128
Community Development ----- 704-920-2142
Zoning ----- 704-920-2141

Cooperative Extension ----- 704-920-3310
Robert Furr, Director

Elections ----- 704-920-2860
Carol Soles, Director

Emergency Management ----- 704-920-2143
Bobby Smith, Director

Emergency Medical Services ----- 704-920-2600
Alan Thompson, Director

Finance ----- 704-920-2883
Ann Wilson, Director

General Services Administration ----- 704-920-3200
Kyle Bilafer, Director

Human Resources ----- 704-920-2200
Lundee Covington, Director

AGENCY/DEPARTMENT -----NUMBER

Human Services ----- 704-920-1400
Ben Rose, Director

Information Services ----- 704-920-2154
Debbie Brannan, Director

Landfill ----- 704-920-2950
Recycling Division ----- 704-920-3279

Library ----- 704-920-2063
Dana Eure, Director

Concord Branch ----- 704-920-2050
Kannapolis Branch ----- 704-920-1180
Mt. Pleasant Branch ----- 704-436-2202
Harrisburg Branch ----- 704-920-2080

Register of Deeds ----- 704-920-2112
Wayne Nixon, Register of Deeds

Sheriff ----- 704-920-3000
D. Brad Riley, Sheriff

Soil & Water Conservation District ----- 704-920-3300
Dennis Testerman, Resource Conservationist

Tax Administration ----- 704-920-2166
J. Brent Weisner, Tax Administrator

Tax Collector ----- 704-920-2119
Land Records ----- 704-920-2127
Revaluation ----- 704-920-2178

Transportation ----- 704-920-2921
Randy Bass, Director

Veterans Services ----- 704-920-2869
Timothy Tereska, Director



The Annual Budget is published by the
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