

Cabarrus County

meeting the needs
of residents and business owners
to provide a better quality of life
for all who live
and work in Cabarrus County, NC



Fiscal Year 2012-2013
Annual Budget

Social



Environment



Sustainable



Economic



Community



Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2012-2013

**Prepared by
Cabarrus County Finance**

**Michael K. Downs
County Manager**



CABARRUS COUNTY

Board of County Commissioners



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

Elizabeth F. (Liz) Poole (Chairman)

Larry M. Burrage (Vice Chairman)

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Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2011

Linda C. Dawson *Jeffrey R. Ennis*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Cabarrus County for its annual budget for the fiscal year beginning July 1, 2011.

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 communication device.

The 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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Budget Message



May 21, 2012

Honorable Chairman and Members of the Board of Commissioners,

I am pleased to submit to you the recommended Cabarrus County Operating Budget for fiscal year 2013. This budget has been 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 direction as this balanced budget was prepared. Included in this budget document are the expected revenues projections and operational expenses for FY2013. During the preparation of the proposed budget, county staff evaluated every department's programs and services for effectiveness and efficiency. Financial reductions, staff reductions and/or reassignments, consolidation of departments and/or services, and privatization of services were all considered and implementation is recommended where appropriate.

In completing this very detailed process, I am recommending a General Fund Budget in the amount of \$200,011,036 which is \$3,388,668 less than the current year's adopted budget and \$2 million below what was projected for FY2013 in last year's Five Year Financial Plan. In fact, the proposed budget will be \$43,000 less than the FY09 actual expenditures. To fund this budget as recommended will require the Board of Commissioners to adopt an ad valorem tax rate of 70 cents. This is 2 cents less than the projected revenue neutral tax rate that would be required as a result of the county's revaluation process in order to realize the same amount of revenues received for FY2012.

This budget has been prepared to accommodate the current and future financial impacts on expected revenues because of a slowly recovering economy. Some of these impacts are listed below:

Economic Impacts on County Budget

1. The property revaluation process produced an expected decrease in revenues of approximately 12%. This decrease equates to approximately \$15 million less in operating revenues than FY2012.
2. At your retreats in February 2011 and again in January of 2012, you directed staff to maintain current operating expenses flat through FY2016. To do this would require the board to adopt a revenue neutral tax rate of 72 cents.
3. State and local economies are showing some improvement. However this improvement is very slow and is projected to proceed in that manner for the near future.
4. Cabarrus County's unemployment rate has dropped to 9.0% but still remains well above the levels enjoyed prior to the recession.
5. Fuel and energy costs continue to rise nationwide. These increases are expected to have a negative impact on the cost of county operations for the next budget year.
6. There continues to be a slow recovery in the building industry. However we are experiencing some increased activity in Construction Standards and the Register of Deeds. This is projected to bring a modest level of additional revenues for FY2013.
7. Within Social Services, continued growth in case loads is being tracked. It is wise to note that the various programs within the department have experienced growth of 6% - 20% over the past three years. Funding for these programs at the federal and state

Budget Message

levels continues to be a challenge for current and future service provision due to the cutbacks in many of those areas and increasing mandates for services to be provided. Future county budgets may be impacted in order to meet demands that this growth will require should federal and state funding be reduced due to the restructuring of their budgets.

With these negative impacts being recognized and considered as budgetary decisions were made, the budget was prepared in a manner to ensure that any reductions in expenditures and staffing levels would be sustainable and would maintain the level of services that we are currently providing. Noted below are some highlighted changes that are to be implemented if the proposed budget is approved as presented.

FY2013 Budget Highlights

1. County staff has continued to search for sustainable alternatives to provide a basic level of county services expected and deserved by our citizens. As a result, I am asking staff once again to continue to do more with less. Various programs and services have been modified to provide more efficient ways of doing business resulting in the elimination of 6.3 FTE. Other positions have been assigned different responsibilities to better fit the future needs of the county.
2. Transportation Services, Aging **Services**, and Legal Services will be joining the Department of Social Services to create the Human Services Department. Implementation will bring all human service related functions into the Human Services Center. In addition to improved staff efficiencies this will provide our citizens access to a full service center that can meet their human service needs in one location.
3. Parks and Aging **Programs**, which include senior centers, will be enhanced by bringing their staffs together to create the Parks and Recreation Department. This will allow for the provision of comprehensive recreational programming to all generations.
4. Library and Parks and Recreation staffing and operational hours have been increased accordingly to meet the expectations of our citizens and to provide for the safety of our employees.
5. An additional Crime Scene Investigator is recommended for the Sheriff's Department. This is the only recommended staff addition countywide. This new position will allow for the Sheriff to provide more resources to the investigative and evidence gathering process. Currently there is only one officer performing these duties. This has created staffing and operational issues as the number of cases have increased over the years.
6. Animal Shelter operations will be contracted to the Cabarrus County Humane Society. This will allow the Sheriff to devote more time to the enforcement of the Animal Protection Ordinance and will provide the Humane Society a facility and funds to operate a comprehensive regional adoption program.
7. Through a diligent energy reduction plan, energy usage among County facilities has decreased approximately 20%. However increases in utility costs have put a strain on the proposed departmental budgets. While the additional costs have been absorbed in this proposed budget, the result will be less operational money and thus will have a negative impact on services at various levels.
8. While the FY2013 budget is proposed to decrease, County funding for our public school systems is proposed to remain flat as directed by the Board of Commissioners. You will notice that while the overall funding has not changed, the proportionate funding between the two systems will be different as a result of changes in the projected enrollment.

Budget Message

9. The County's Health Insurance Plan experienced a spike in claims for plan year 2011-2012 that was driven by a number of severe claims and the rising costs of health care. Major plan re-design will be implemented for FY2013 (utilizing high deductible plans and co-insurance) to reduce the renewal rate for the County and to encourage consumerism by the employees to reduce claims exposure. While the overall plan changed, cost to the employees remain flat or in some cases will be reduced and the potential increase of \$2.3 million in health costs to the county was reduced to approximately \$357,000.

Staff has worked very hard to make positive changes to program and service levels while reducing overall costs. These changes are sustainable at this time. However, any future reductions will require a negative impact to staffing and service levels. This is evidence that Cabarrus County has an outstanding staff that is willing to work hard and meet the demands and expectations of a deserving public, especially during these stressed economic times. I think it is fair to note that while our employees have been willing to meet the challenges and new responsibilities of their job duties, they have done so without the opportunity for merit pay increases since FY2009. This willingness to do what is necessary to maintain a basic sustainable level of service has not come without stress and anxiety. Therefore as we move forward into future budgets, I would encourage the Board of Commissioners to re-instate their policies on Cost of Living increases and merit pay. With that said, I would recommend that for FY2013 only that the Board of Commissioners create a "Birthday Holiday" for all employees. This holiday would be a paid holiday that could be used on their birthday or whenever is agreeable with their required duties and their supervisor. It would need to be used during FY2013. I believe this would go a long way to show your appreciation for a job well done with no additional impact to the operating budget. I hope that you support this recommendation as well.

In closing, I am confident that this proposed budget will allow Cabarrus County Government to generally provide the basic core programs and services needed and expected by our citizens for the ensuing fiscal year beginning July 1, 2012 and ending June 30, 2013. I want to publically thank Pam Dubois and Jonathan Marshall, Deputy County Managers; Erica Nesbitt, Budget and Performance Manager; Becky Crabtree, Accountant; and Lundee Covington, Human Resources Director, our department heads and employees all for their hard work in the preparation of this budget. I appreciate your hard work and dedication every day you come to work. I also want to thank the Board of Commissioners for their support and direction in the preparation of this annual budget and throughout the year.

Respectfully submitted,



Michael K. Downs
County Manager

Note: This Budget Message is as presented prior to final approval by the Board. The final adopted budget totaled \$211,408,859 with the General Fund at \$200,267,199.

Executive Summary

The FY 2013 budget is proposed at \$211,408,859, a 21.6% decrease to the FY 2012 amended budget. The proposed budget appropriates expenditures for each of the county's five annual funds:

General Fund	\$200,267,199
Landfill Fund	1,148,000
Arena & Events Fund	1,587,884
911 Emergency Fund	686,674
Health Insurance Fund	7,719,102
All Funds	\$211,408,859

Property tax revenues are projected based on a proposed rate of \$0.70 per \$100 valuation. Up from the county's current rate of \$0.63 per \$100 due to revaluations completed during the FY 2012 fiscal year.

The county assesses properties every four years. When properties are revalued, counties and municipalities are required by state law to calculate a revenue-neutral tax rate for comparison purposes. A revenue-neutral tax rate would raise the same amount of revenue as the previous year's value and tax rate (factoring in the average annual revenue growth rate, if any, since the last revaluation).

Due to a decline in property values resulting from the recession, the revenue-neutral tax rate is \$0.72 per \$100 valuation.

REVENUE NEUTRAL TAX CALCULATION

Step 1: Determine a rate that would produce revenues equal to those produced for the current fiscal year.

Projected final assessed valuation for FY2012 (before applying revaluation)	\$ 20,991,516,428
FY2012 tax rate	\$ 0.63
Tax levy at FY2012 rate without revaluation =(\$20,991,516,428/100)x 0.63	\$ 132,246,553
FY2013 projected valuation after revaluation (excludes growth due to improvements)	\$ 18,400,470,359
Tax rate that would produce revenue equal to FY2012 = \$132,246,553/ (\$18,400,470,359/100)	\$ 0.719

Executive Summary

Step 2: Increase the rate by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general appraisal.

Fiscal Year	Assessed Value	Annual Percent Change
2009 (Audited)	\$ 20,871,969,227	-
2010 (Audited)	\$ 21,329,688,137	2.19%
2011 (Audited)	\$ 21,245,738,750	-0.39%
2012 (Projected)	\$ 20,991,516,428	-1.20%
Average growth rate:		0.20%

FY13 revenue neutral rate with 0.20% growth factor = $0.719 \times 0.20\%$	\$ 0.7204
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Step 3: Adjust the rate to account for any annexations, de-annexations, mergers, or similar events. **NOT APPLICABLE.**

Strategic Planning

The proposed budget supports the county's long term strategic plan. The strategic plan has five broad goals for the community, with 15 indicators of performance achievement. Thus far the county has met or is progressing toward meeting 12 or 80% of those performance indicators. Efforts are still underway to develop strategies and initiatives to meet the remaining 3 goals.

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
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.	PLANNING
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

Executive Summary

Budget Summary

Overall, county revenues are projected to decline for FY 2013. After revaluation, the total taxable property value is estimated at \$18,400,470,359, a 12.3% decrease from the prior year. At the proposed rate, FY 2013 property tax revenues, excluding motor vehicles, are estimated at \$115,984,813, or 4.1% below the FY 2012 amended budget. However, valuations for motor vehicles have increased, therefore motor vehicle taxes have been budgeted at a 16.4% increase from FY 2012 amended budget at \$8,873,713 for FY 2013. Overall property tax revenues to include delinquent collections are projected at \$127,857,626, which represents a 2.8% decrease to the FY 2012 budget.

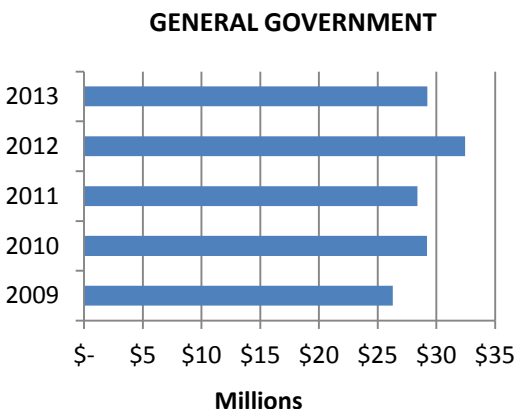
One-time funding sources of fund balance appropriations, refinancing debt and less revenue from the state are sources of declining revenues as well for FY 2013. However, sales tax revenues have begun to increase for the county, and state projections support a continued increase into the FY 2013 fiscal year. In addition revenues are improving for Register of Deeds and building permits.

Overall, the FY 2013 recommended budget revenue and expenditures total \$211,408,859, a 21.6% decrease from FY 2012.

General Government

Spending in this service area is expected to decrease 10.4% to \$29,094,782. General Government spending comprises 13.8% of the total budget.

FY 2012 accomplishments in this area include maintaining a Bond rating of AA+, completing the 2012 revaluation by appraising 84,000 parcels at market value and conducting 130 business



audits discovering \$76,387,179 in un-listed assets. Our employees are our most important asset. In FY 2012 we were fortunate to be able to recognize 131 employees representing 1340 years of service to Cabarrus County. Our employees continue 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 2012 employees contributed approximately \$58k to this annual fund drive to be donated to local nonprofit organizations in the county.

The FY 2013 budget does not propose many changes in this service area. While the cost of utilities, fuel, bank fees and maintenance agreements continue to rise, many programs were able to find operational efficiencies to reduce overall expenditures. In addition, revenue from the Register of Deeds is projected to increase in FY 2013.

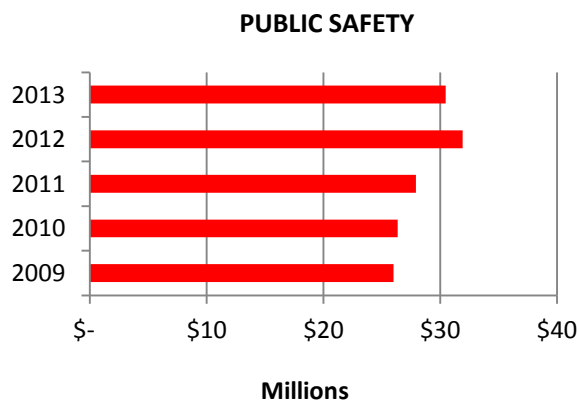
Executive Summary

For employees, the proposed budget continues to suspend merit increases and does not include cost-of-living adjustments for FY 2013. Expenditures in the County's self-funded health care program significantly increased in FY 2012 with a spike of \$1.4m in claims over the prior fiscal year. As a result the County restructured its health care plan to include a consumer driven plan to help control county costs, encourage consumerism and to help employees save for future health care costs.

Beginning in FY 2013, the County will begin paying towards its obligation 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. Based on the amount of incremental revenues we receive from the taxing district, the FY 2013 budget includes the first \$1.4m annual payment for this purpose.

Public Safety

Proposed expenditures for this service area are \$30,844,404 for FY 2013, a 3.4% decrease from the FY 2012 amended budget. This equates to approximately 14.6% of the total proposed budget for the upcoming fiscal year.



Holding inmates longer has also had a financial impact on utilities and maintenance of the jail units. In FY 2012, we successfully opened a new jail housing unit, on-boarding 77 new detention officers, launched a debris management plan, transitioned to a new regional radio system for emergency communications, and are currently conducting a county-wide fire study to ensure appropriate resources and emergency response for the unincorporated areas of the county.

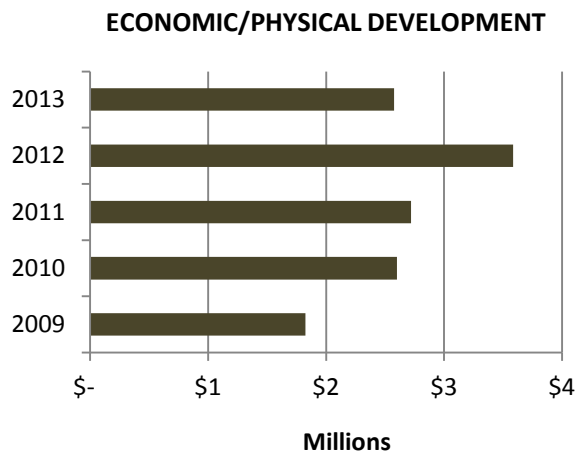
The FY 2013 budget reduces overall spending without reducing service levels. Expenditure reductions in the 911 fund are primarily due to one-time capital expenditures made in FY 2012. Operational efficiencies were identified in Planning and Development as a result of restructuring and the disbanding of the Cabarrus County rescue squad resulted in expenditure savings for the County. In addition, fee increases are proposed for ambulance services provided by Emergency Medical Services to help recover the cost of service delivery.

The FY 2013 budget also includes the addition of a crime scene officer for the Sheriff's Office. This position will assist the Sheriff's Office in being more prepared to respond to and process crime scenes.

Executive Summary

Economic & Physical Development

Spending within this service area is projected to decrease approximately 29.8% to \$2,518,395. This decrease can be attributed to the closing of federal stimulus funding for Community Development and changes in economic development incentive grants.



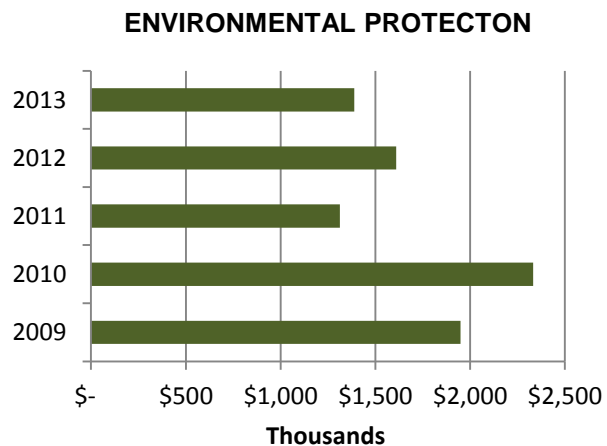
In FY 2012 the County accomplished substantial completion of the American Reinvestment and Recovery Act (ARRA) program. Weatherizing homes of 190 low income families to include insulation, sealing leaks, modernizing heat and air conditioning equipment, and other energy efficient related projects will be completed by June 30, 2012. Other accomplishments include collaborating with the schools, Soil and Water Conservation District and the Planning Board to develop school site guidelines to be included in construction standards for

school facilities, which cover site design, flood plains, wetlands, transportation and facility access.

FY 2013 plans for this area include continuing to reassess and build upon our current local economy and economic development strategies, developing consistent, coordinated strategies with our community partners.

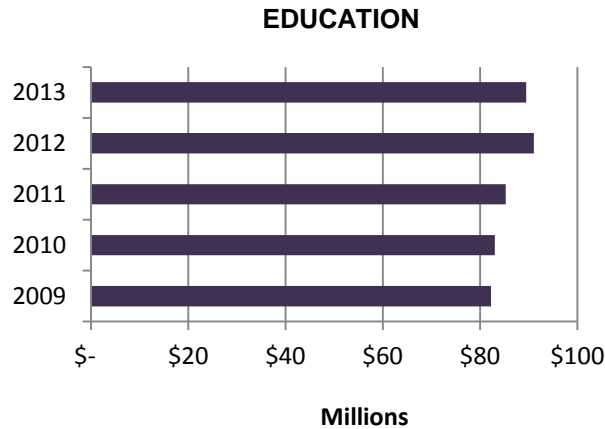
Environmental Protection

This service area accounts for less than 1% of the total budget. There is a proposed 13.7% decrease in its expenditures from FY 2012 which can be primarily attributed to outsourcing hazardous waste and recycling collections and reductions to operational costs at the landfill.



Executive Summary

Education Services

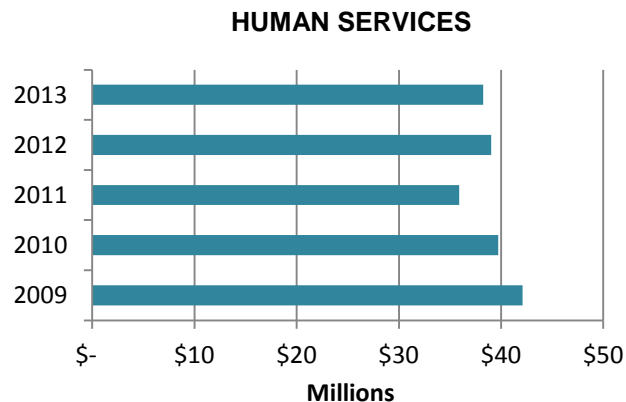


Public education is the largest service area within the county's budget. Funding supports two public school systems and one community college. Operations, capital outlay and school debt make up 42% of the county's total budget. The proposed budget within this function is proposed at \$88,556,402, a decrease of 2.72% from the FY 2012 amended budget. FY 2012 included the final payment for an up-fit project completed for Rowan-Cabarrus Community College, which resulted in a decrease of \$639,102 in payments for school debt service in FY2013.

Human Services

Budgeted at \$38,682,373, Human Services accounts for 18% of the proposed total spending for FY 2013. This spending level represents a decrease of .88% below FY 2012 amended budget.

Human services continue to experience an increase in the demand for services at all levels, with shrinking revenues, specifically from the state. In FY 2013, some of the departments within this function were consolidated into one Human Services department. This consolidation included Social Services, Transportation, Aging Services and Legal. In addition to structural consolidation, many of the services provided by this agency will be located within one facility. This re-organization has brought about efficiencies in service delivery and has made accessing services more convenient to the public.



Efficiencies are further defined in the FY 2013 proposed budget. Shared resources among the agencies enable the county to reduce operational costs and maintain the same level of services.

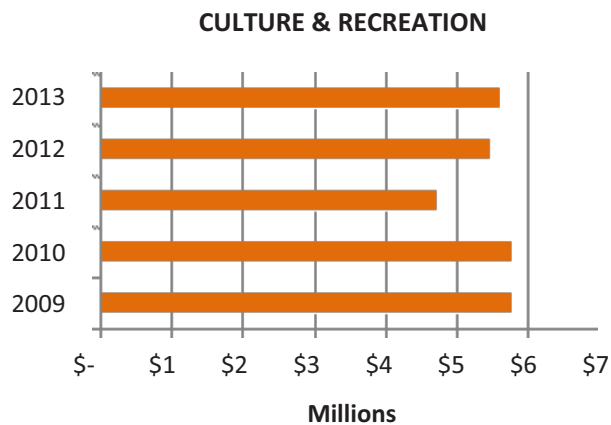
Executive Summary

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 2013 proposed budget of \$5,754,059 represents an 5.2% increase from the amended FY 2012 budget which can be attributed to the addition of Aging Programs being brought under the leadership of parks.

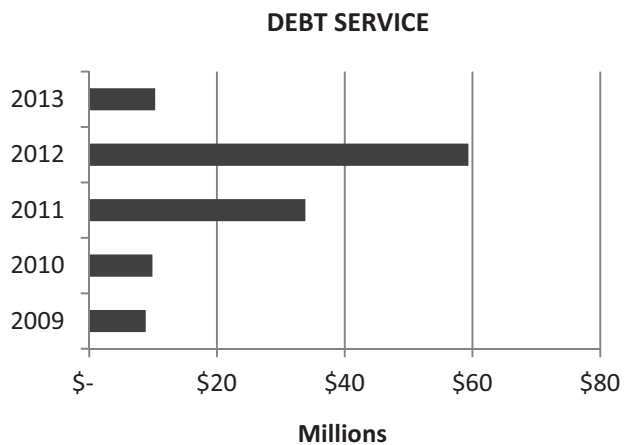
The FY 2013 budget also proposes some expansion of services. As a result of restructuring in the human service area, the county will be expanding services to seniors in park facilities and encouraging inter-generational activities as an expansion of Aging Programs. In addition, as a result of community demand for library services, additional hours are proposed for libraries in the FY 2013 budget.

A major accomplishment for Parks and Recreation for the FY 2012 fiscal year was the development and implementation of a No Tobacco Ordinance for all county parks. This was a collaborative effort between the county and the Cabarrus Health Alliance. This was a major victory and subsequently the municipalities adopted the same ordinance and have utilized the same signs within their parks.



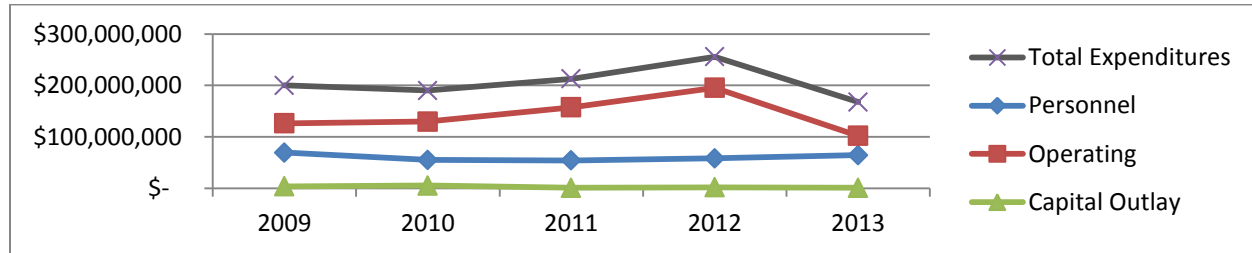
Debt Service

Funding of \$10,317,478 represents 4.9% of the total budget, an 83% reduction to the FY 2012 amended budget. There were significant activities in debt service in FY 2012 which contribute to the significant reduction in FY 2012 to FY 2013 budgets to include a \$37.4m refunding of 2002 and 2003 Certificates of Participation (COPS) for the purpose of generating resources for future debt service payments and to reduce total debt service payments over the next 13 years, and a \$10.5m payoff of the County's jail annex facility.



Executive Summary

Expenditures by Category



Personnel Changes

Amended FY 2011		Amended FY 2012		Requested FY 2013		Adopted FY 2013		Net Changes	
Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
1,078	972.77	1,041	957.13	1,048	964.63	1,043	951.83	2	-5.25

Personnel changes include a new crime scene officer for the Sheriff's Office, and increased part-time positions in Library and Parks and Recreation. Other position changes include position deletions in Aging, Transportation, Recycling and Planning & Development.

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 2013 proposed budget as illustrated by the program funding matrix:

Funding Matrix Categories	Total Cost	Other Revenue	Property Taxes	Tax Rate Equivalent	Tax Rate Running
Mandatory/Mandatory	53,069,703	16,928,254	36,141,449	0.20	0.20
Mandatory/Discretionary	117,351,029	53,137,601	64,213,428	0.36	0.56
Discretionary/Discretionary	12,949,519	369,673	12,579,846	0.07	0.63
Discretionary/Discretionary	16,896,948	4,973,045	11,923,903	0.07	0.70
TOTAL	200,267,199	75,408,573	124,858,626	0.70	

Details on the FY 2013 proposed budget can be found within the following document.



Introduction



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

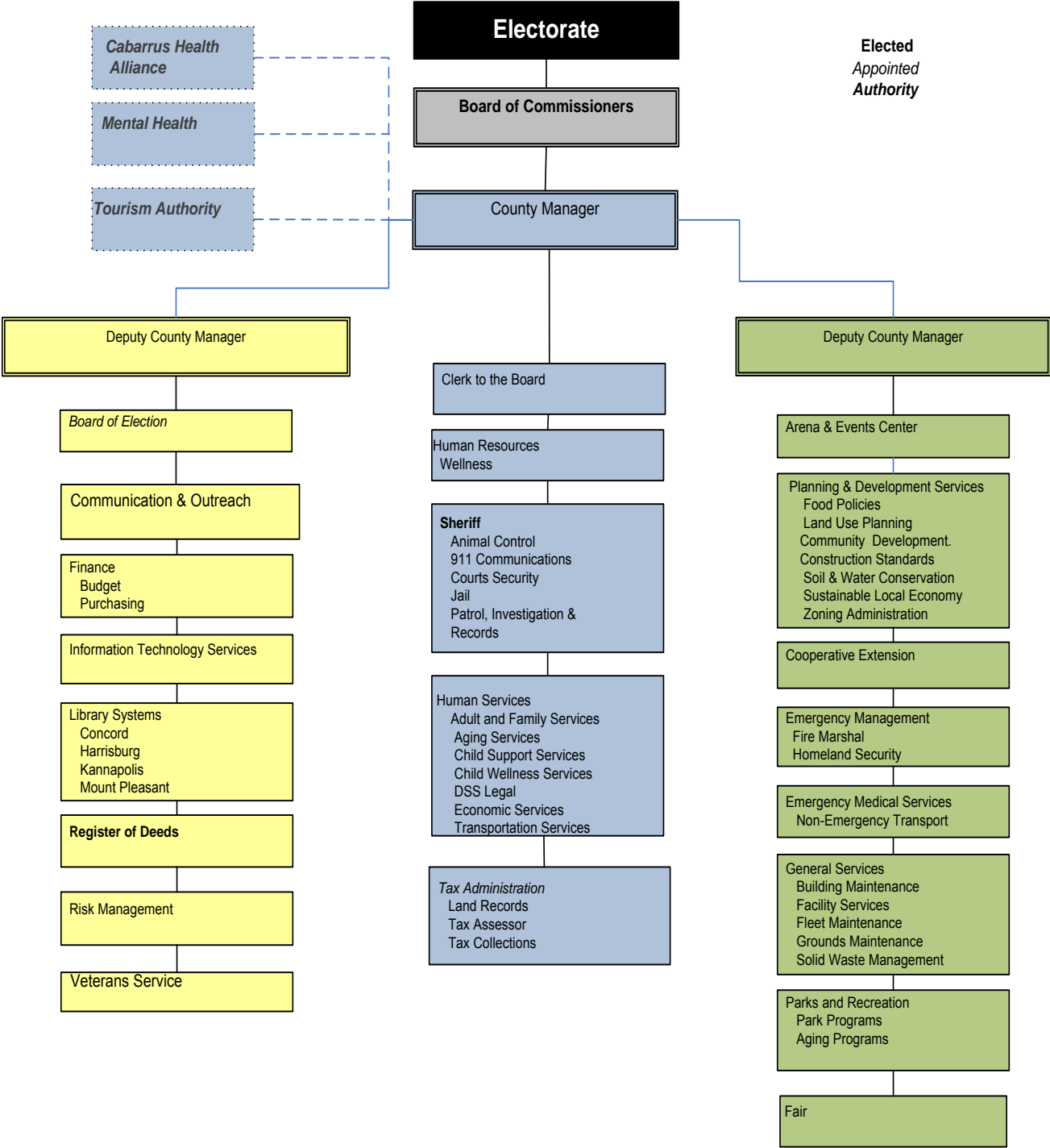
Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses and the community as a whole.

Respect

Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions.

Introduction

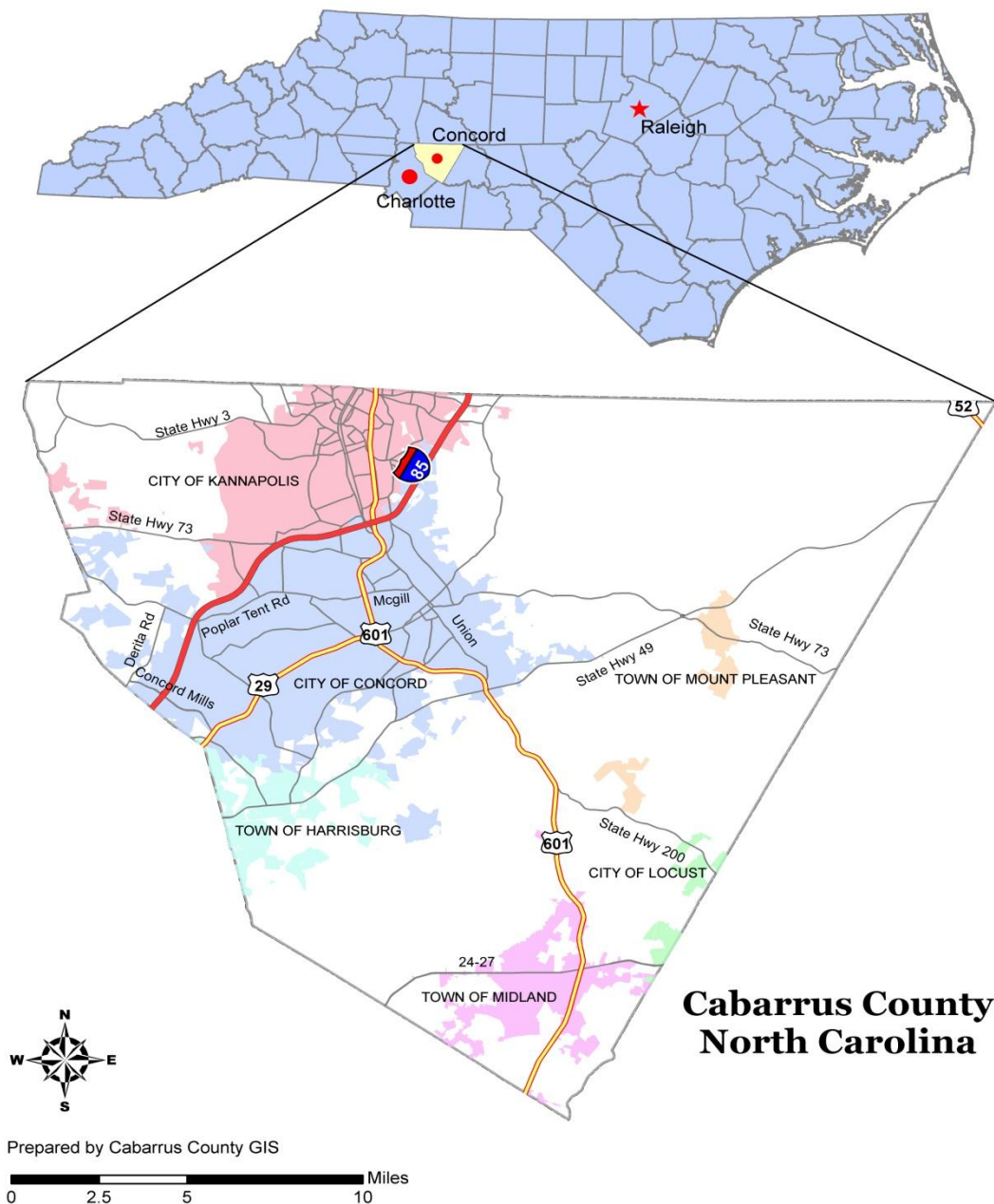
Cabarrus County Organizational Chart



Introduction

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 five 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 and Midland are the remaining smaller municipalities located in the County.



Introduction

FY 2013 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
- 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, objectives and related measures for a four-year period
- Expenditures for Personnel Services, Operations, and Capital Outlay (prior two years “ACTUAL”, current year as “ADOPTED”, and “AMENDED”, department “REQUEST” and “ADOPTED” for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior two years “ACTUAL”, current year as “ADOPTED” and “AMENDED”, department “REQUEST” and “ADOPTED” 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 two year “ACTUAL”, current year as “ADOPTED” and “AMENDED”, department “REQUEST” and “ADOPTED” for the upcoming fiscal year.

The Adopted Annual Budget Document for FY 2013 contains the following sections:

Budget Message

The Budget Message is the County Manager's synopsis of the 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.

Introduction

This section contains brief introductory information, the Reader's Guide, a County profile, and County organizational chart. It also explains the budget process, financial policies and strategic planning processes.

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.

Personnel

This section presents comparative summary level information for full-time equivalents (FTE) data by service area and department for Fiscal Years 2010 through 2013. New positions and personnel changes are also illustrated in this section.

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, Solid Waste Fund, 911 Emergency Telephone Fund, and Health Insurance Fund.

Five Year Financial Plan

The Five Year Financial Plan section contains a forecast of revenues and expenditures for the five-

“AMENDED” reflects FY 2011 Budget as of April 2012.

Introduction

year period beginning with the adopted budget for the upcoming fiscal year.

Capital Improvement 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.

Service Area Sections

Section tabs for General Government, Cultural and Recreational, Public Safety, Economic and Physical Development, Human Services,

Environmental Protection, Education, and Other Programs each contain program summaries for departments within that service area.

Debt Service

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

Supplemental Information

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

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 and Iredell counties, 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 seven 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, Locust, and Stanfield are smaller municipalities in the County. 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. The County serves a population of 181,468. 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-Gastonia-Concord, NC-SC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Anson, Cabarrus, Gaston, Mecklenburg and Union Counties in North Carolina and York County in South Carolina. The

Charlotte MSA, which is anchored by the City of Charlotte, is the economic center and the largest metropolitan area in the Carolinas and its

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population growth is one of the fastest in the Southeast.

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. The Board of Commissioners established the Cabarrus County Council for a Sustainable Local Economy (CSLE) in September 2010. The CSLE is charged with performing research and analysis, educating the community, developing strategies and making policy recommendations that encourage the development of a resilient, robust, and sustainable local economy in which entrepreneurs and creativity thrive and the community prospers. The CLSE will engage existing institutions, small businesses and the community as whole in its efforts to raise awareness of the importance of supporting local businesses.

Once dependent on agriculture and the textile industry, Cabarrus County is now home to a diverse range of businesses. The Carolinas Medical Center-NorthEast is the County's largest employer, with over 4,000 employees. Companies specializing in building, technology, communications, education, and entertainment call Cabarrus home. The central location is ideal for manufacturers, distributors, retailers, and service providers as well.

A summary of significant recent developments in these industries follows:

Biotechnology In 2005, David Murdock, owner of Dole Food Company, and the University of North Carolina announced plans for the North Carolina Research Campus, a massive scientific and economic revitalization project to be located in Kannapolis. The Campus is located on the former Pillowtex industrial site. The 350 acre campus for biotechnology and nutrition research includes facilities for seven major North Carolina universities. In addition to the research campus components, the project will include new retail and commercial space, a movie theater, and approximately 700 new residential units. The total estimated cost of the Research Campus project exceeds \$1 billion and is expected to create thousands of jobs for Kannapolis and the

surrounding area. The first component, the David H. Murdock Research Institute opened in mid-2008. The Center for Agricultural Genetics, which is the future home of NC State University and the Dole Research Institute, and the Nutrition Research Institute also opened mid-2008. Other facilities, including greenhouses, growing fields, the Duke University building, and Medical Office Building are under construction.

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, mobile and modular home components, and corrugated packaging.

Philip Morris, Inc.'s cigarette manufacturing plant, which was the largest industrial plant in the County and the largest of its type in the world, was built for an initial cost of over \$400 million, and opened in 1983. A \$400 million expansion was made in 1997 and an additional expansion in the amount of \$200 million was completed in 2004. The company moved its cigarette manufacturing operations July 2009 to Richmond, VA. It is unknown at present what will be done with the facility and property. Currently Philip Morris is seeking investors to purchase the Philip Morris campus. Philip Morris continues to pay taxes on the property.

Corning, Inc.'s fiber optics facility in Midland has reopened and is in the process of completing two expansions.

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 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,

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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.

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, which was recently renovated. Expansions include additions to grandstand seating, the construction of condominium units, a dirt track, two new in-field garages, and a new media center.

The Dragway, a \$60 million NHRA drag strip facility, is situated across 125 acres of Charlotte Motor Speedway property adjacent to The Dirt Track. The zMAX Dragway @ Concord features a 34,000 square-foot starting-line tower with luxury suites and an additional 4,000 square feet of roof access for guests, two pedestrian tunnels under the strip, and a grandstand seating capacity of 30,000. zMAX Dragway @ Concord opened in September 2008, hosting the NHRA Nationals races September 11-14.

Hotel and conference centers help attract conference bookings to the area and increases conference-related tourism. Within close proximity to Charlotte Motor Speedway and Concord Mills Mall are world class accommodations and conference centers. Cabarrus County currently has 2,791 area hotel rooms with a 53% average annual occupancy rate of area hotels. Approximately 1,000 new hotel rooms opened in 2010 due the increased demand from area businesses and entertainment.

Examples of new accommodations include: Embassy Suites Hotel and Conference Center

opened in 2006 offering more than 42,000 square feet of event space and a 28,800 square foot ballroom and 26 breakout rooms; Great Wolf Lodge, the largest indoor waterpark in North Carolina, opened March 2009 and hosts a 475,000 square foot resort and conference center; Residence Inn a 130 room hotel opened May 2009; Courtyard Marriott, a 123 room hotel, opened Fall 2009; Hilton Garden Inn, a 149 room hotel, opened Spring 2010; and the Hyatt Place, a 306 room hotel, opened Spring 2010.

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, which 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. Surrounding development has occurred on Bruton Smith Boulevard, making the area a popular retail and restaurant destination for the entire MSA.

The Northlite Center, in the northern part of the county, is anchored by Sam's Club, Wal-Mart, Kohl's, and Hobby Lobby.

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 and the Kannapolis Parkway (Exit 54).

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

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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 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 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. A recent addition is the opening of the Northeast Outpatient Surgery Center. 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.

International Business Park In early 1991, the Oiles America Corporation, a Japanese company, opened a manufacturing plant for self-lubricating bearings on approximately 25 acres in the International Business Park, which also is located near an interchange on I-85. They completed an expansion of the facilities in 1997 and currently employ 82 persons. In 1991, Pass & Seymour Legrand, 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. The owners of the International Business Park actively pursue private investment from around the world. 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 approximately 94 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 575 persons.

In addition, Bonitz, a flooring contractor, opened a new 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 new 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

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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.

CBLPath 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 opened a new commercial office at the International Business Park in Concord September 2009.

Celgard, LLC, a global leader and the largest supplier to the lithium battery industry, launched plans in 2009 to build a two-phase battery separator research and manufacturing facility on 20 acres in the International Business Park, creating 200 jobs. In the first phase, Celgard will add capacity at its existing Charlotte facility and in the second phase, build a new 150,000 square-foot facility in Concord. Expansion of the Charlotte facility started immediately, while the construction of the new Concord facility began the second half of 2010.

Celgard announced in March 2011, an estimated \$65 million additional expansion. This capacity, which is scheduled to ramp up in late 2012, will be added to the Company's facility currently under construction in Concord.

Concord Regional Airport/Airport Business Park The City of Concord continues to develop a general aviation reliever airport on approximately 850 acres adjacent to I-85. This facility, known as Concord Regional Airport, has a 7,500 foot paved, fully instrumented runway with control tower, which can accommodate all corporate and commuter aircraft. Flight operations began at the airport in September 1994. The total 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).

Concord has completed the construction of 67 T-hangars and 4 large conventional storage hangars at the airport since the summer of 1995. A 29,000 square foot hangar was recently completed in the spring of 2010 for corporate aircraft. The airport currently has 156 aircraft based at the airport with an estimated 2010 total value of \$200 million.

The City contracted for a full-time air traffic control tower in September of 1998 to enhance aviation traffic safety. The airport has a full aircraft maintenance facility, three flight schools, four aircraft charter services, a full-time medical officer, aircraft detailing, four airfreight providers, and a helicopter radio platform service. The City proposes to construct additional conventional hangar space to accommodate the tremendous demand for aircraft basing at Concord Regional Airport. Additional basing will increase revenues from storage and fuel sales.

An Airport Business Park has been built, along with access roads, to service other revenue generating acreage adjacent to the airport on the west side. Construction of a 120,000 square foot mixed-use office and light industrial building has been completed. This complex houses the Roush Racing World Headquarters.

West Winds Industrial Park The first phase of the West Winds Industrial Park, located directly across from the airport entrance, is complete, and an 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.

University Research Park 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 University and the University Research Park each lie within five miles of the county limits.

Midland Business Park In Midland, 600 acres have been developed for a business park, complete with rail access. Corning Incorporated's facility, although unoccupied at present, is located here, as well as the British Oxygen Company, a processor and distributor of atmospheric gases. Over 250 acres remain available for development.

Kannapolis Gateway Park 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 the Kannapolis Gateway Business Park

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which is now occupied by a distribution firm. The 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 county's growth is attributable to the county's position in the Charlotte metropolitan region. Additional growth is also found in the small business community, with the help of Business Expansion and Retention, a program of the Cabarrus County Economic Development Corporation.

The Cabarrus Economic Development Corporation, which operates with a full-time staff, serves as the primary recruiting and marketing entity, as well as an avenue for research and GIS capabilities for both established businesses and prospective businesses. Due to the availability of sites within commercial and industrial parks with all municipal services available and being located near major highways and interstates, the County expects continued strong economic development in the area.

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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.

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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.	PLANNING
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	6	40%
PROGRESS	Strategies or initiatives have been implemented	6	40%
PLANNING	Strategies or initiatives are under development	2	13%
NO DEVELOPMENT	No action taken	1	7%

OBJECTIVES

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

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	practices.
PROGRESS	<ul style="list-style-type: none"> ▪ Approve a financing plan to fund the school systems' five-year critical needs. ▪ Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. ▪ Develop a single comprehensive plan which focuses on sustainability efforts and defines areas for future utility extensions, land uses and densities, consistent, high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC).
NO DEVELOPMENT	<ul style="list-style-type: none"> • Work with the school boards to determine any advantages in offering more distance learning classes.

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

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> • Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.
PROGRESS	<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.
<u>NEW!</u>	<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.

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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
<u>NEW!</u>	<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.

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LONG-TERM FINANCIAL PLANNING

As part of the annual budget development process, the County re-examines and updates the Capital Improvement Plan (CIP). The CIP is a five-year plan which projects capital needs and expenditures. It details estimated costs, project descriptions and funding sources for capital projects. The CIP generally addresses capital assets with a value greater than \$100,000 and a useful life longer than five years. The CIP is readopted annually.

The County also develops a Five Year Financial Plan – a forecast of revenues and expenditures for a five year period beginning with the adopted budget for the upcoming fiscal year. The purpose of the Five Year Financial Plan is to ensure that the County's commitments, obligations and anticipated needs are met in a fiscally sound manner. The base forecast is developed using the present level of services provided by the County. The economic and growth/trend assumptions of

both expenditures and revenues are included in the forecast. Inflation or historical growths are used to predict expenditure patterns; and revenues are projected by trend or by specific circumstances that are certain to occur during the forecast period. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

The County acknowledges pay-as-you-go financing as a significant capital financing source, but recognizes that debt issuance is sometimes the most appropriate financing structure for a capital project. Current debt obligations as well as planned debt issuance are also factored into the County's long term financial planning. There are separate sections for the Capital Improvement Plan, Five Year Financial Plan and Debt Service contained within this document.

CABARRUS COUNTY FINANCIAL AND BUDGETARY POLICIES

Objectives

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

Operating Budget

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

Annual Budget Ordinance will be adopted by July 1 (N.C.G.S. 159-13 (a)).

Revenue Policy

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

Ad Valorem Tax

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

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- 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.

Expenditure Policy

Expenditure budgets are reviewed by staff, the Finance Director, 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%) 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

Introduction

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, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds.
4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be committed or assigned for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

Capital Improvement Policy

Capital Improvement Plan

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

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

identifying both the 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.

Introduction

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 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 fixed assets to account for the County's property. Reports of these inventories and depreciation of all fixed 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.

Introduction

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.

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.

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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. 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.

Introduction

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.

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

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longevity to keep the County's commitment to what was earned under the system the employee was hired under. Longevity programs were eliminated from 3/21/94 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 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.

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) Department heads may make transfers of appropriations within a department with the approval of the Finance Director.
- 2) The Budget Director may transfer amounts between objects of expenditures within a function.
- 3) The County Manager may transfer amounts between function of the same fund up to \$100,000.
- 4) The County Manager may not transfer any amounts between funds or from any

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contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.

- 5) 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.
- 6) 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 adopted for the current fiscal year.
- 7) The Finance Officer or designee may 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.

- 8) Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match, including grants that require a County match for which funds are available.
- 9) The Manager, Finance Director, or designee may adjust debt financing from estimated projections to actual funds received.
- 10) 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.

BUDGET PROCESS

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

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

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

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

FY 2013 Budget Process Calendar:

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

January- Departmental 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.

Feb/March- Department directors present their budget and CIP requests to the budget staff and County Manager. Revenue and expenditure projections are prepared.

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/June- Copies of the budget are available at the Finance Office and at the Cabarrus County libraries in Concord, Kannapolis, Harrisburg and Mount Pleasant.

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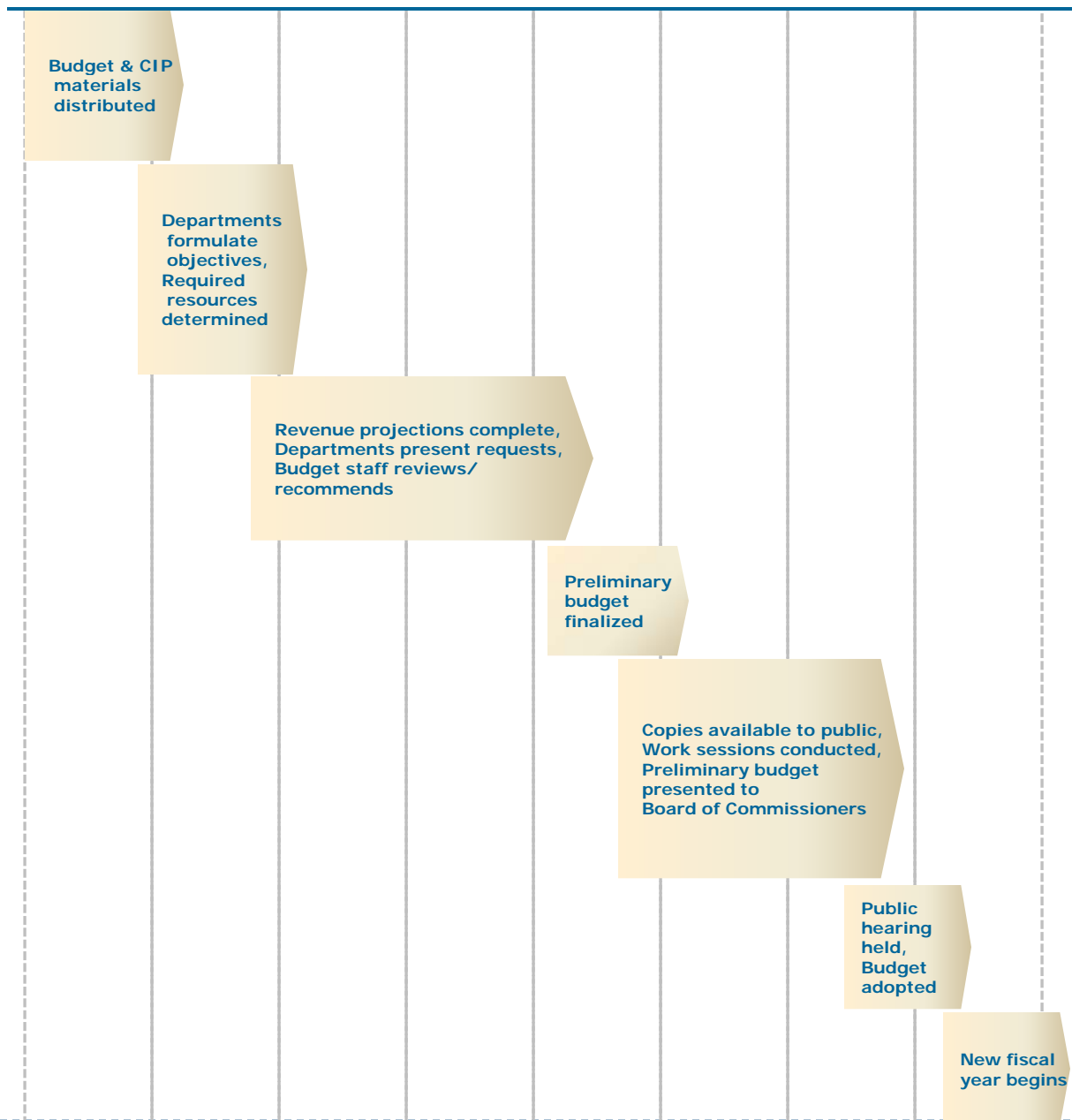
Budget is presented to the Board of Commissioners at a scheduled meeting in May.

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

The 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.

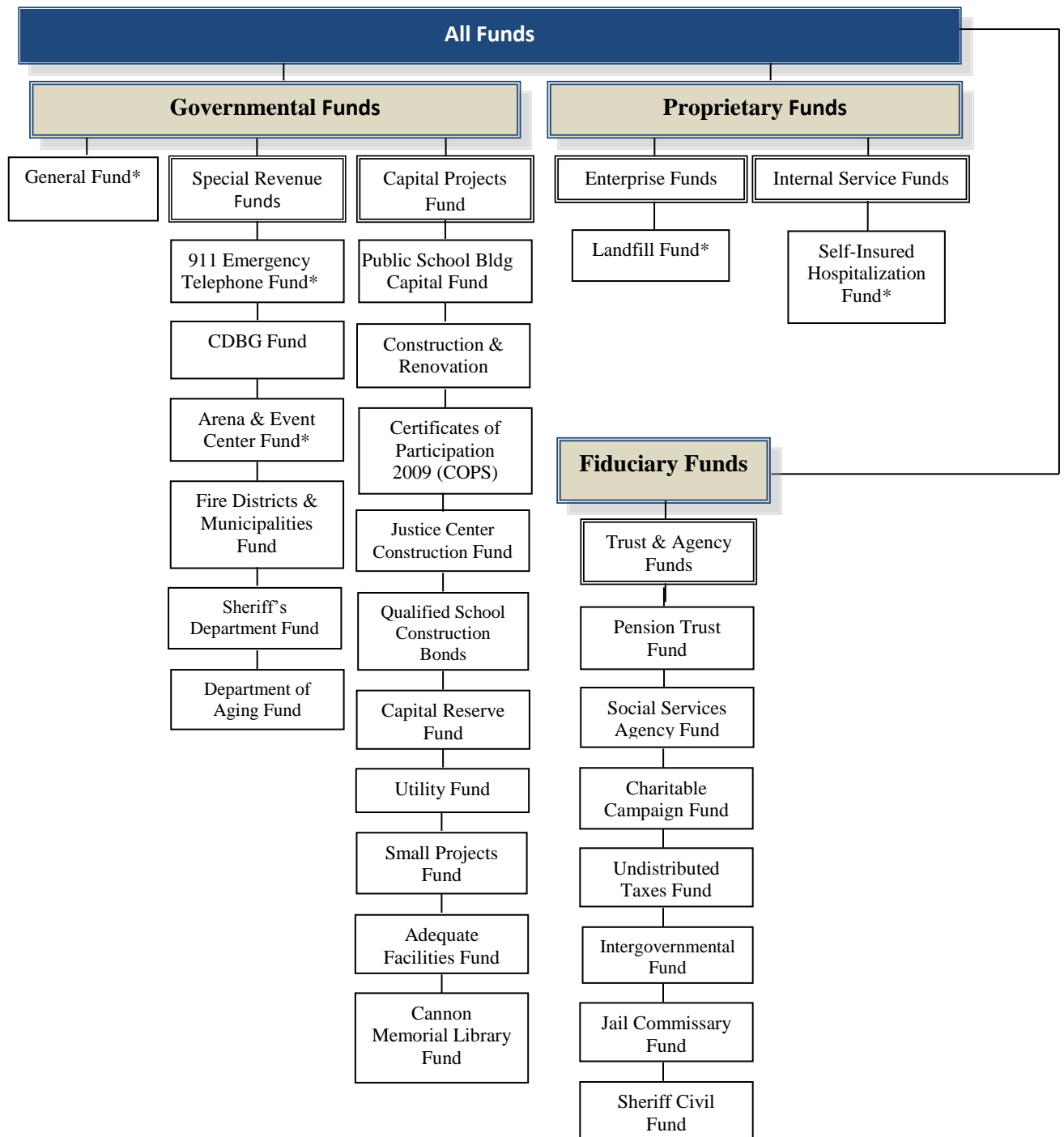
FY 2013 Budget Calendar

DEC 11 JAN 12 FEB 12 MAR 12 APR 12 MAY 12 JUN 12 JUL 12



Introduction

Cabarrus County Fund Structure



*Annual Appropriated Funds

Introduction

FUND STRUCTURE

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, liabilities, 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

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund

330 School Construction Fund

331 School Bond 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

TRUST AND AGENCY FUNDS

520 Charitable Campaign Fund

540 Jail Commissary Agency Fund

550 Pension Trust Fund

560 Social Services Agency Fund

570 Undistributed Taxes

571 Intergovernmental Fund

515 Sheriff Civil Fund

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GOVERNMENTAL FUNDS

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

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

Individual Fund Descriptions:

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

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

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.

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.

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.

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.

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.

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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:

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

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

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

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; accounts for the accumulation of the three percent interest on the first month of delinquent motor vehicle taxes that the County is required to remit to the North Carolina Department of Motor Vehicles; and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

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

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

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BASIS OF BUDGETING AND ACCOUNTING / BUDGETARY CONTROL

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.

Budgetary Control

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 2013 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.

Budget Summary

Cabarrus County appropriates annual budgets for the following funds: General Fund, Solid Waste Management (Landfill) Fund, the 911 Emergency Telephone Fund, Arena and Events Center Fund, Workers Compensation Fund, and 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 2013 proposed budget totals \$211,408,859. This total represents a decrease of \$58.2 million, or 21.6% below the FY 2012 budget as amended.

General Fund expenditures are budgeted at \$200,267,199, a 21.7% decrease below the FY 2012 amended budget.

The Solid Waste Management (Landfill) Fund budget totals \$1,148,000, a decrease of 12% below the FY 2012 amended budget.

The 911 Emergency Telephone Fund has a budget of \$686,674, which represents a 26.8% decrease from the FY 2012 amended budget.

Expenditures in the Arena and Events Center Fund are budgeted at \$1,587,884, a decrease of 6.02% from the FY 2012 amended budget. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

Previously budgeted as a multi-year fund, Health Insurance fund is part of the annual budget as required by section 159-13.2, of the Local Government Budget and Fiscal Control Act. Health Insurance expenditures are budgeted at \$7,719,102, a 20.4% decrease to the FY 2012 budget as amended.

The Workers Compensation Fund was budgeted at \$603,213 in FY 2012; however the County transferred administration of the Worker's Compensation Program from the County to the Carolina Governmental Alliance (CGA) at the end of June 2011 and subsequently closed the Worker's Compensation fund in FY 2012.

REVENUE BY SOURCE

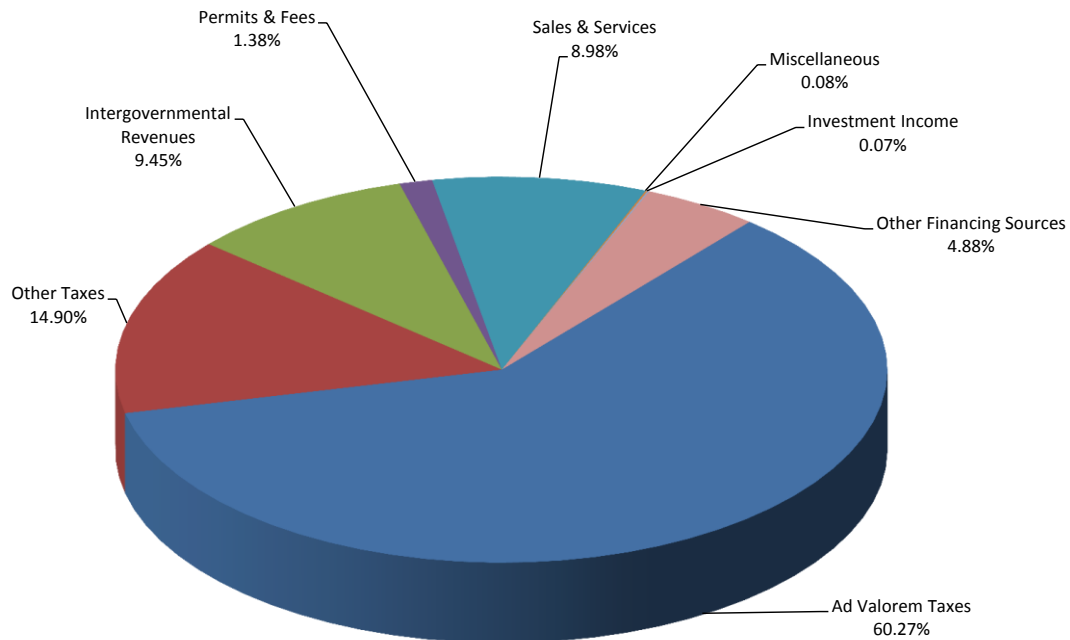
The chart below presents a side-by-side comparison of the revenues by source for the past four years.

Revenue by Source	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	% Change
Ad Valorem Taxes	133,990,035	133,565,453	131,042,744	127,412,626	-2.77%
Other Taxes	29,185,932	26,502,800	28,977,215	31,501,635	8.71%
Intergovernmental Revenues	22,207,254	20,924,688	19,967,892	19,972,227	0.68%
Permits & Fees	3,215,692	2,779,814	2,544,500	2,914,834	14.55%
Sales & Services	19,968,432	20,224,865	18,731,990	18,981,041	-0.47%
Miscellaneous	603,001	631,631	315,830	168,272	-46.72%
Investment Income	236,929	2,454,025	4,409,250	151,000	-96.58%
Other Financing Sources	8,253,123	25,874,080	48,020,151	10,257,224	-78.64%
Fund Balance Appropriated	-	-	15,680,555	50,000-	-
Total	217,660,398	232,954,355	269,690,127	211,408,859	-21.61%

Budget Summary

FY 2013 REVENUE BY SOURCE

ALL FUNDS

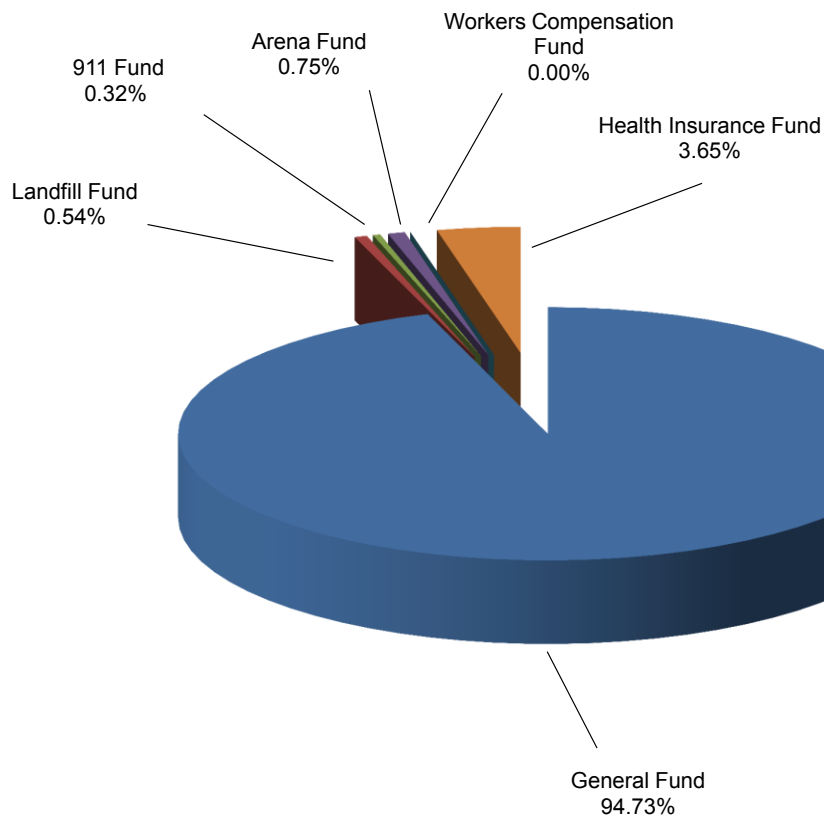


AD VALOREM TAXES: Revenues derived from property tax	\$ 127,412,626
OTHER TAXES: Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	31,501,635
INTERGOVERNMENTAL REVENUES: State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related	19,972,227
PERMITS & FEES: Fees collected for various services or privileges performed or approved by the governmental unit	2,914,834
SALES & SERVICES: Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	18,981,041
INVESTMENT INCOME: Revenues earned on idle monies held by the County for investment	151,000
MISCELLANEOUS: Revenue collected for various activities of the County that are not specific in nature	168,272
OTHER FUNDING SOURCES: Includes interfund transfers and fund balance appropriations	<u>10,307,224</u>
TOTAL REVENUE	\$ 211,408,859

Budget Summary

REVENUE BY SOURCE

Revenue Classification	General Fund	Landfill Fund	911 Fund	Arena Fund	Workers Compensation Fund	Health Insurance Fund	Total
Ad Valorem Taxes	127,412,626	-	-	-	-	-	127,412,626
Other Taxes	31,501,635	-	-	-	-	-	31,501,635
Intergovernmental Revenues	19,252,553	35,000	684,674	-	-	-	19,972,227
Permits & Fees	2,889,834	25,000	-	-	-	-	2,914,834
Sales & Services	9,564,939	1,088,000	-	616,500	-	7,711,602	18,981,041
Miscellaneous	157,772	-	-	10,500	-	-	168,272
Investment Income	140,000	-	2,000	1,500	-	7,500	151,000
Other Financing Sources	9,347,840	-	-	959,384	-	-	10,307,224
TOTAL REVENUE	200,267,199	1,148,000	686,674	1,587,884	-	7,719,102	211,408,859



Budget Summary

REVENUE BY FUND

GENERAL FUND	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*
Ad Valorem Taxes	133,990,035	133,565,453	131,042,744	127,412,626	-2.77%
Other Taxes	29,130,858	26,451,032	28,977,215	31,501,635	8.71%
Intergovernmental Revenue	21,513,379	20,127,954	19,204,740	19,252,553	0.25%
Permits & Fees	3,166,656	2,779,814	2,514,500	2,889,834	14.93%
*Sales & Services	10,600,602	10,310,115	9,249,704	9,564,939	3.41%
Interest on Investments	211,318	2,430,522	4,395,250	140,000	-96.81%
Miscellaneous	451,766	501,219	305,036	157,772	-48.28%
*Fund Balance Appropriated	-	-	14,901,401	50,000	-99.66%
Other Financing Sources	5,495,389	25,006,188	45,110,453	9,297,840	-79.39%
Total Revenue - General Fund	204,560,003	221,172,297	255,701,043	200,267,199	-21.68%
LANDFILL FUND					
Intergovernmental Revenue	44,655	59,585	35,000	35,000	0.00%
Other Taxes	55,074	51,768	-	-	-
Permits & Fees	49,036	-	30,000	25,000	-16.67%
Sales & Services	1,138,487	1,112,064	1,240,000	1,088,000	-12.26%
Interest on Investments	10,630	8,205	-	-	-
Miscellaneous	4	1,066	-	-	-
Other Financing Sources	19,142	23,740	-	-	-
Total Revenue - Landfill Fund	1,317,029	1,256,428	1,305,000	1,148,000	-12.03%
911 EMERGENCY TELEPHONE FUND					
Intergovernmental Revenue	649,220	650,000	632,086	684,674	8.32%
Sales & Services	-	-	-	-	-
Interest on Investments	1,254	2,000	2,000	2,000	0.00%
Fund Balance Appropriated	-	-	303,557	-	-100.00%
Other Financing Sources	-	-	-	-	0.00%
Total Revenue - 911 Emergency Fund	650,474	652,000	937,643	686,674	-26.77%
ARENA FUND					
Sales & Services	607,520	628,700	642,286	616,500	-4.01%
Interest on Investments	1,268	500	1,500	1,500	0.00%
Miscellaneous	10,348	8,000	10,500	10,500	0.00%
Fund Balance Appropriated	-	-	125,597	-	-
Other Financing Sources	738,592	841,152	909,698	959,384	5.46%
Total Revenue - Arena Fund	1,357,729	1,478,352	1,689,581	1,587,884	-6.02%
WORKERS COMPENSATION FUND ¹					
Sales & Services	-	572,000	-	-	-
Interest on Investments	3,726	3,000	-	-	-
Fund Balance Appropriated	-	-	350,000	-	-100.00%
Other Financing Sources	1,000,000	-	-	-	-
Total Revenue - Workers Compensation Fund	1,003,726	575,000	350,000	-	-100.00%
HEALTH INSURANCE FUND					
Intergovernmental Revenue	-	87,149	96,066	-	-100.00%
Sales & Services	7,621,823	7,601,985	7,600,000	7,711,602	1.47%
Interest on Investments	8,732	9,797	10,500	7,500	-28.57%
Miscellaneous	140,882	121,347	294	-	-100.00%
Other Financing Sources	1,000,000	-	2,000,000	-	-100.00%
Total Revenue - Health Insurance Fund	8,771,437	7,820,278	9,706,860	7,719,102	-20.48%
TOTAL REVENUE - ALL FUNDS	217,660,397	232,954,355	269,690,127	211,408,859	-21.61%

* Percent change as calculated above compares the adopted budget to the FY 2012 amended budget.

¹ Workers Compensation Fund closed in FY12

Budget Summary

REVENUE 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. County 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 2013 is based on a decrease in property tax revenues, an increase in Register of Deeds and Building Permit revenue, growth in sales taxes plus additional sales tax revenue from the $\frac{1}{4}$ cent sales tax (Article 46) and removal of all one time revenues from the FY 2012 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 February and 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 revaluations for FY 2013 decreased 12.34%.

Property tax revenue is based on a proposed tax rate of \$0.70 per \$100 of assessed valuation, up from the FY 2012 rate of \$0.63 per \$100. After revaluation, the total taxable property value is estimated at \$18,400,470,359, a 12.34% decrease from FY 2012. Ad valorem (property) tax value also includes \$1.44 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 89.65% was applied to tax calculations on motor vehicles and 97.71% on all other property, for a combined collection rate of 97.20%.

At the proposed rate, FY 2013 property tax revenues, excluding motor vehicles, are estimated at \$115,984,813, or 4.12% below the FY 2012 amended budget. However, valuations for motor vehicles have increased, therefore motor vehicle taxes have been budgeted at a 16.4% increase from FY 2012 amended budget at \$8,873,713 for FY 2013.

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 \$127,412,626, which represents a 2.77% decrease to the FY 2012 budget. These revenues account for 60.3% of total revenue in the FY 2013 budget.

Other Taxes

Overall, revenues from other taxes are projected at \$31,501,635, an increase of 8.71% above FY 2012. 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.

Budget Summary

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 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 \$30,801,635, an 8.9% increase above FY 2012. 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, and occupancy taxes were in the Tourism Fund in previous years when it was a budgeted fund of the County. All budget estimates are based on current and prior years' actual collections, and known external factors. This category comprises 14.9% of total revenues.

Intergovernmental Revenues

Intergovernmental Revenues represent 9.45% of total revenues and consist primarily of state and federal grants for human services activities, but also includes other state and federal grants, and governmental revenues not related to grants.

On February 17, 2009 President Obama signed into law the America Recovery and Reinvestment Act (ARRA) "to promote economic recovery, increase economic efficiency while preserving and

creating jobs, investment in infrastructures, and assisting those impacted by the recession". In response, County departments actively pursued funding opportunities to expand upon those efforts. FY 2012 was the last year of ARRA funding. The following are some of the recovery efforts the county has completed with ARRA funds.

- Community Development received funding, for weatherizing homes of low-income families. The funding supported insulation, sealing leaks, modernizing heat and air conditioning equipment, and other energy efficient related projects.
- Through the Department of Aging Title V Stimulus ARRA Funds Program for "green" services, energy efficiency, etc., Household Hazardous Waste (HHW)/Recycling was approved to supplement a Title V position responsible for maintaining HHW collection site areas, sort used batteries to ship for recycling, drain oil and antifreeze bottles into larger tanks destined for recycling, assist with customer phone calls, assist with handling discarded paint and overseeing the paint swap building.
- Within the Department of Aging Title V Employee Training Program, funding provided by ARRA supported eight (8) new temporary part-time positions. This funding provided subsidized employment training opportunities, enhanced placement in unsubsidized employment, as well as other support services for low-income individuals who are 55 years of age or older.
- The U.S. Administration of Aging awarded the Department of Aging funding to address critical nutrition services to local area residents within the Elderly Nutrition Program.
- Department of Social Services received funding for the Food & Nutrition Services (FNS) program to process applications and manage ongoing cases in the FNS program.

Budget Summary

- General Services participated in the ARRA Energy Efficiency Community Block Grant program, and was awarded ARRA funds for adding energy efficient lighting and occupancy sensors at various County sites.
- Transportation received ARRA for preventative maintenance and equipment. The funding covers the cost of an automatic vehicle location (GPS), mobile data devices, automatic chains, and preventative maintenance for twenty-four (24) vehicles. Additionally, one (1) year salary, excluding benefits, of the current Transportation Supervisor was funded through this allocation of stimulus dollars.

Though some state and federal funding has decreased, revenues for this category have remained relatively flat due to increases in grant revenues, particularly in Transportation Services and Planning and Development. The proposed budget of \$19,972,227 is a 0.68% increase to the FY 2012 amended budget. The largest revenue source in this category of state and federal assistance is the Department of Social Services.

Permits and Fees

Permit and fee revenues are anticipated to increase 14.55% over the FY 2012 amended budget to \$2,914,834. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and building inspection fees.

Register of Deeds fees revenue for the recording and dissemination of records had been less than expected in the previous three years. However revenues for FY 2013 are projected at \$1.34 million for next year, a 6.5% increase to the amended FY 2012 budget. Likewise, based on recent trends Construction Standards building inspection fees are projected to grow to \$1.42 million, a 22.5% increase to FY 2012 budget as amended. This category accounts for 1.38% of total revenues.

For the Register of Deeds fees (recording of documents), the largest collection in recording of documents revolves around the sale of property or the refinancing of a mortgage. For Building

Inspection fees (fees collected on the construction of a new house/facility or an addition to the like), 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 remain relatively flat at \$18,981,041 for FY 2013, a 0.47% increase from the amended FY 2012 budget. Several revenues in this category are projected to decline. The most significant increase for this category is an increase in revenue from ambulance fees. The proposed fee increase is anticipated to generate an additional \$708,000 in revenue to help recover the cost of service delivery.

This category makes up 8.98% 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 experience a decrease of 96.58% below FY 2012 budget levels. This significant decrease in investment earnings is related to the one-time refunding of COPS 2002 and 2003 issue in August 2011. 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 decrease at unanticipated lower levels than in the past years. The amount of idle funds fluctuates, with all fund balance above 15% of operating expenses transferred to a Capital Reserve Fund after year end (see *Introduction Section*). Although these funds are also invested, the earnings are credited to that multi-year fund. 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 2013 budget for miscellaneous revenues totals \$168,272 or 0.08% of the total budget. This budget is amended during the fiscal year to appropriate donations and grants as they are received.

Other Financing Sources

Other Financing Sources total \$10,307,224 or 4.88% of the budget. This category includes inter-fund transfers and fund balance appropriations. In the General Fund, \$77,513 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position; a \$1,912,809 contribution from the COPS 2009 issue for retirement of school debt services and \$7.3 million contribution 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 \$175,000, from the Tourism Authority and \$784,384 from the General Fund, which includes several maintenance projects. The general fund appropriated \$50,000 of fund balance for a Cannon Foundation grant that was received in FY 2012 for the sheriff's department jail re-entry program

Fund Balance

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. On June 14, 2005 (revised March 15, 2010), the Board of Commissioners formally adopted a policy defining acceptable uses and establishing levels of undesignated fund balance within the General Fund (see *Introduction Section*).

Estimated unreserved fund balance on June 30, 2013 is expected to be 32.7% 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 2013 fund balance information for all annual funds.

Budget Summary

CHANGES IN UNRESERVED FUND BALANCE

Fund	Estimated Fund Balance 06/30/12	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 06/30/13	Changes in Fund Balance
General	65,474,991	190,705,223	9,511,976	1,593,028	198,674,171	65,424,991	50,000
Landfill	3,625,115	1,148,000	-	-	1,148,000	3,625,115	-
Arena	567,571	803,500	784,384	-	1,587,884	567,571	-
911	556,859	686,674	-	214,136	472,538	556,859	-
Health Insurance	631,748	7,719,102	-	-	7,719,102	631,748	-

FY 2013 inter-fund transfers are proposed as follows:

From Capital Projects Fund to General Fund transferring lottery proceeds for debt service	\$7,307,518
From Certificate of Participation (COPs) 2009 Fund to General Fund transferring COPs proceeds for debt service	1,912,809
From General Fund to Arena & Events Center Fund for the operation of the Cabarrus Arena and Events Center	784,384
From General Fund to Pension Trust Fund for the Separation Allowance Pension Trust	451,644
From General Fund to Health Insurance Fund for health plan restructuring	357,000
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.	77,513

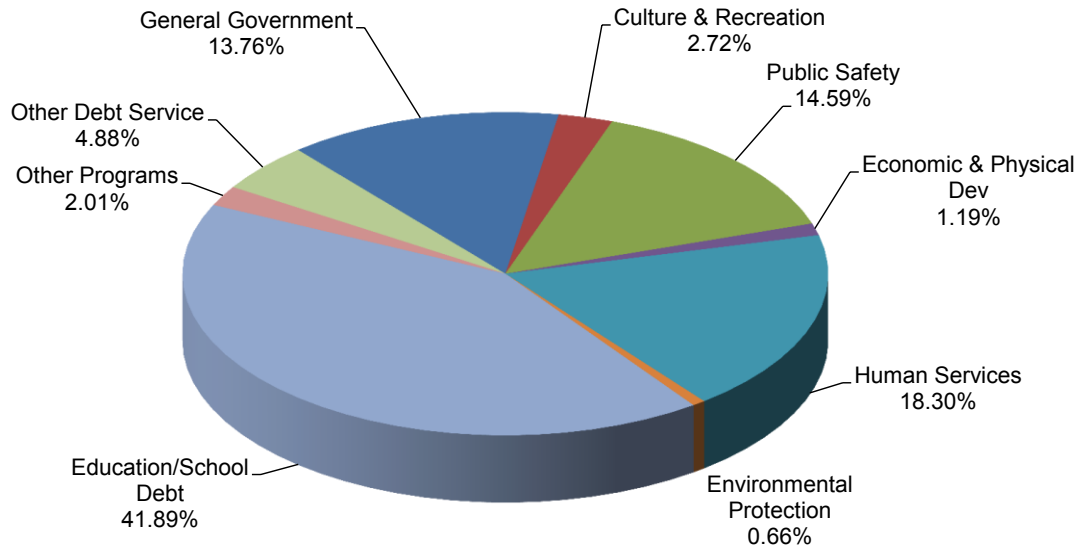
FY 2013 Proposed General Fund Balance Uses and Assignments

Category	Amount	Explanation
Non Spendable	125,000	Estimate of inventories
Restricted	10,000,000	Estimate for Stabilization by State Statute
Assigned	9,950,552	Budget amendments and amount reserved for future anticipated expenditures
Assigned	908,639	Foster care and social service needs
Unassigned	30,001,655	15% board fund balance policy
Unassigned	14,439,145	Available for appropriation
TOTAL	\$65,424,991	

Budget Summary

FY 2013 EXPENDITURES BY SERVICE AREA

ALL FUNDS

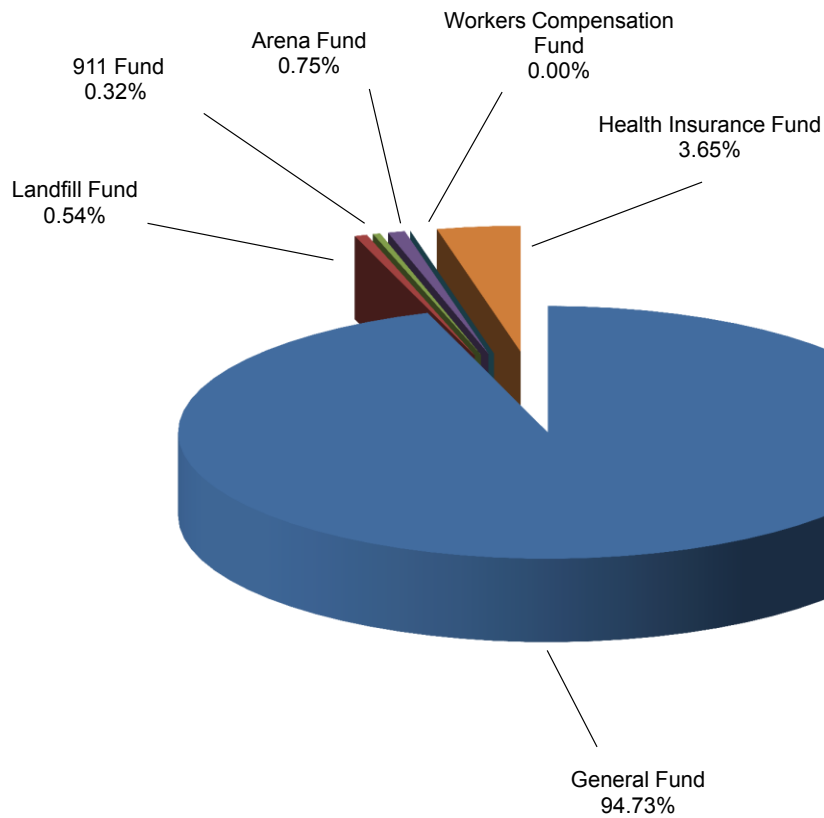


GENERAL GOVERNMENT: Services provided by the County for the benefit of the public and governmental body as a whole	\$ 29,094,782
CULTURE & RECREATION: Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs	5,754,059
PUBLIC SAFETY: Services provided by the County for the safety and security of the public	30,844,404
ECONOMIC & PHYSICAL DEVELOPMENT: Services that provide for the orderly planning of growth and development within the County, along with efforts to drive economic growth	2,518,395
HUMAN SERVICES: Expenditures for the purpose of promoting the general health and well being of individuals within the community	38,682,373
ENVIRONMENTAL PROTECTION: Services that provide for environmental quality and safety	1,389,667
EDUCATION/SCHOOL DEBT: Funds two public school systems and one community college; also funds debt associated with the acquisition and construction of capital assets for the school systems and community college	88,556,402
OTHER PROGRAMS: Expenditures that are not attributable to one particular department or service, contributions to other agencies, contributions to other funds and capital improvement funding	4,251,301
OTHER DEBT SERVICE: Funds principal and interest payments on debt (other than school debt) for the acquisition and construction of capital assets	10,317,476
TOTAL EXPENDITURES	\$ 211,408,859

Budget Summary

EXPENDITURES BY CATEGORY

Expenditure Category	General Fund	Landfill Fund	911 Fund	Arena Fund	Workers Compensation Fund	Health Insurance Fund	Total
Personnel Services	56,710,180	247,843	-	132,741	-	7,719,102	64,809,866
Operations	98,946,898	900,157	686,674	1,455,143	-	-	101,988,872
Capital Outlay	1,276,609	-	-	-	-	-	1,276,609
Debt Service	43,333,512	-	-	-	-	-	43,333,512
TOTAL REVENUE	200,267,199	1,148,000	686,674	1,587,884	-	7,719,102	211,408,859



Budget Summary

EXPENDITURES BY SERVICE AREA ALL FUNDS

	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
<u>General Government</u>						
Board of Commissioners	328,323	282,908	356,380	719,940	102.01%	0.34%
Legal	821,821	854,282	797,468	-	-100.00%	0.00%
County Manager	572,532	595,440	815,762	683,783	-16.18%	0.32%
Communications & Outreach	418,794	310,852	316,353	309,272	-2.24%	0.15%
Risk Management / Wellness	208,141	173,941	-	-	-	0.00%
Human Resources	484,777	503,109	616,393	583,535	-5.33%	0.28%
Tax Collector	846,257	915,834	889,414	891,667	0.25%	0.42%
Tax Administration	2,062,181	2,086,451	2,321,383	2,023,363	-12.84%	0.96%
Board of Elections	646,541	688,902	960,300	812,925	-15.35%	0.38%
Register of Deeds	626,517	503,094	508,346	474,098	-6.74%	0.22%
Finance	915,100	867,632	931,709	896,278	-3.80%	0.42%
*Information Technology Services	3,291,289	3,359,231	3,612,148	3,649,209	1.03%	1.73%
Grounds Maintenance	1,015,022	1,046,279	1,238,885	1,231,866	-0.57%	0.58%
General Services Administration	1,340,152	1,469,716	1,738,916	2,050,969	17.95%	0.97%
Sign Maintenance	167,586	151,686	165,055	167,050	1.21%	0.08%
Building Maintenance	2,383,994	2,536,086	2,901,974	2,961,527	2.05%	1.40%
Facility Services	1,202,457	1,120,584	1,303,041	1,292,658	-0.80%	0.61%
Fleet Maintenance	686,198	563,462	789,610	495,972	-37.19%	0.23%
Capital Improvement Projects	1,752,308	1,546,959	491,234	-	-100.00%	0.00%
*Non-Departmental	725,018	695,363	1,642,465	2,131,568	29.78%	1.01%
Workers Compensation	890,117	-	350,000	0	-100.00%	0.00%
Health Insurance	7,819,876	8,103,963	9,706,860	7,719,102	-20.48%	3.65%
TOTAL	29,205,001	28,375,772	32,453,696	29,094,782	-10.35%	13.76%
<u>Cultural & Recreational</u>						
Parks & Recreation	1,335,608	1,157,231	1,307,407	1,278,647	-2.20%	0.60%
*Aging Programs	-	-	-	606,742	-	0.29%
Libraries	2,794,800	2,315,448	2,476,794	2,280,786	-7.91%	1.08%
Arena & Events Center	1,096,423	683,380	1,075,295	975,178	-9.31%	0.46%
County Fair	541,969	568,160	614,286	612,706	-0.26%	0.29%
TOTAL	5,768,800	4,724,220	5,473,782	5,754,059	5.12%	2.72%
<u>Public Safety</u>						
*Sheriff	10,211,454	10,314,618	10,715,969	10,615,950	-0.93%	5.02%
*Jail	6,145,106	7,704,203	10,244,019	10,595,272	3.43%	5.01%
Animal Control	695,639	744,892	825,803	795,419	-3.68%	0.38%
Courts	395,216	504,069	544,639	534,059	-1.94%	0.25%
Construction Standards	1,493,650	1,243,940	1,209,332	968,363	-19.93%	0.46%
Emergency Management	941,293	860,067	1,117,582	834,651	-25.32%	0.39%
Emergency Medical Services	5,951,717	6,066,076	6,321,353	5,814,016	-8.03%	2.75%
911 Emergency Telephone System	534,151	478,419	937,643	686,674	-26.77%	0.32%
TOTAL	26,368,225	27,916,284	31,916,340	30,844,404	-3.36%	14.59%
<u>Economic & Physical Development</u>						
Planning & Development	662,114	447,526	475,487	431,191	-9.32%	0.20%
Community Development	554,605	899,090	640,333	328,293	-48.73%	0.16%
Environmental Protection	207,900	-	-	-	-	0.00%
Soil & Water	230,374	215,106	238,882	227,162	-4.91%	0.11%
Zoning Administration	204,588	209,441	217,346	215,749	-0.73%	0.10%
Economic Development Incentive	740,306	950,223	2,013,000	1,316,000	-34.62%	0.62%
TOTAL	2,599,888	2,721,385	3,585,048	2,518,395	-29.75%	1.19%

Budget Summary

EXPENDITURES BY SERVICE AREA ALL FUNDS

	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
<u>Human Services</u>						
Veterans Service	233,294	219,440	228,091	227,483	-0.27%	0.11%
Transportation	2,153,478	2,506,300	2,661,611	2,988,006	12.26%	1.41%
Other Human Services	4,723,576	4,823,600	4,909,680	5,923,732	20.65%	2.80%
Cooperative Extension Service	359,377	351,859	369,204	349,471	-5.34%	0.17%
*Social Services	30,121,871	25,969,671	28,619,511	27,924,750	-2.43%	13.21%
*Aging Services	2,112,760	2,013,062	2,237,474	1,268,931	-43.29%	0.60%
TOTAL	39,704,356	35,883,933	39,025,571	38,682,373	-0.88%	18.30%
<u>Environmental Protection</u>						
Waste Reduction/Recycling	-	-	305,221	241,667	-20.82%	0.11%
Solid Waste Management	2,333,382	1,312,509	1,305,000	1,148,000	-12.03%	0.54%
TOTAL	2,333,382	1,312,509	1,610,221	1,389,667	-13.70%	0.66%
<u>Education/School Debt</u>						
Schools, Current Expense	49,652,269	52,447,330	53,287,330	52,357,112	-1.75%	24.77%
Schools, Capital Outlay	1,916,807	1,070,000	1,275,301	1,144,000	-10.30%	0.54%
School Debt/Principal and Interest	27,241,476	28,801,458	33,620,401	32,864,018	-2.25%	15.55%
RCCC, Current Expense	3,092,216	1,852,210	1,889,254	1,889,254	0.00%	0.89%
RCCC, Capital Outlay	125,765	184,522	104,783	100,000	-4.56%	0.05%
RCCC/Principal and Interest	985,999	898,541	857,472	202,018	-76.44%	0.10%
TOTAL	83,014,533	85,254,061	91,034,541	88,556,402	-2.72%	41.89%
<u>Other Programs</u>						
Contributions to Other Funds	2,320,472	2,320,472	3,826,234	1,618,028	-57.71%	0.77%
Contributions to Other Agencies	1,534,836	1,603,283	1,390,578	2,633,273	89.37%	1.25%
TOTAL	3,855,308	3,923,755	5,216,812	4,251,301	-18.51%	2.01%
<u>Other Debt Service</u>						
Principal and Interest	9,897,354	33,849,336	59,374,116	10,317,476	-82.62%	4.88%
TOTAL	9,897,354	33,849,336	59,374,116	10,317,476	-82.62%	4.88%
GRAND TOTAL	202,746,846	223,961,256	269,690,127	211,408,859	-21.61%	100.00%

*Percent change as calculated above compares the proposed budget to the FY 2012 amended budget.

Budget Summary

EXPENDITURE SUMMARY

FY 2013 expenditures total \$211,152,696, a 21.7% or \$58.5 million decrease from amended FY 2012 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.

Consistent across these functional areas and within each department are significant reductions in operations and capital expenditures detailed 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 2011, the CPI was 3.0%. The Personnel Management Policy also provides for merit pay raises for employees based on performance. However, the proposed budget departs from the policy and suspends cost-of-living and merit adjustments for FY 2013 based on actions taken by the Board at its January 2012 planning retreat in response to declining revenues. 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 2013, the Local Government Employees' Retirement System decreased the annual local government employer contribution rate. Effective FY 2013, the employer contribution rate will decrease 14 basis points for both general employees and law enforcement officers. The rates were reduced from 6.88% to 6.74% of payroll for general employees. For law enforcement officers the contribution rate decreased from 7.36% to 7.22%. With the death benefit offset of -0.45%, the total contribution rate for law enforcement officers is 6.77% for FY 2013.

Spending on the County's self-funded employee health care program significantly increased in FY 2012 with a spike of \$1.4m in claims over the prior fiscal year. As a result the County restructured its health care plan to control costs. Beginning in FY 2013, plan changes include offering employees a Consumer Driven Plan with a Health Savings Account (HSA) option, an Open Access Plan and implementing a step-therapy prescription program. These options are provided to encourage consumerism when making health care decisions and to 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 to manage 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 for 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 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.

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.

Budget Summary

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, Legal Department, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, General Services, Workers Compensation, Health Insurance, and the Capital Improvement Program. Spending in this service area is expected to decrease 10.35% to \$29,094,782. General Government spending comprises 13.87% of the total budget.

All programs funded in this category are proposed to decrease with the exception of Tax Collector, Information & Technology Services, Sign Maintenance and Building maintenance, though their funding levels have remained relatively flat or are proposed with minimal increases. The Tax Collector's Office is experiencing increases in legal fees and bank service charges. Information Technology Services, General Services and Sign Maintenance have decreased several of their projects and pushed back vehicles previously planned for replacement for the upcoming fiscal year, however the cost of maintenance agreements and materials have increased.

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 Parks and Recreation Department, Aging Programs, the County Fair and the Arena & Events Center. The FY 2013 proposed budget of \$5,754,059 represents a 5.12% increase from the amended FY 2012 budget which can be attributed to one-time capital outlay projects, non-recurring matching grants, and delay of non-essential operational costs.

Participation continues to increase at the park, particularly with residents choosing to recreate locally. In addition, as a result of community demand for library services, additional hours are proposed for libraries in the FY 2013 budget.

The budget for Culture and Recreation equals 2.72% 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 911 Emergency Telephone System Fund. Budgeted expenditures for FY 2013 total \$30,844,404, a 3.36% decrease to FY 2012 levels.

Public Safety spending equates to approximately 14.59% of the proposed budget for the upcoming fiscal year. Decreases are associated with one-time grant and capital expenditures, as well as other personnel and non-essential operational changes.

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 within the Economic and Physical Development service area budget include: Planning and Development, Community Development, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease approximately 29.75% to \$2,518,395. This decrease can be attributed to the closing of federal stimulus funding for Community Development and changes in economic development incentive grants. This service accounts for approximately 1.19% of total funding for FY 2013.

Human Services

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within the community.

Budget Summary

Budgeted at \$38,682,373, Human Services accounts for 18.30% of the proposed total spending for FY 2013. This spending level represents a decrease of .66% below FY 2012 amended budget. Significant decreases in expenditures are tied to federal and state allocations, grants, and overall operational adjustments. The Human Services service area includes Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging Services.

Environmental Protection

Environmental Protection services provide for environmental safety and quality and include the departments Recycling and Solid Waste Management. This service area accounts for approximately .66% of the total budget. Total spending within this function is proposed at \$1,389,667, a 13.7% decrease from FY 2012 which can be primarily attributed to outsourcing hazardous waste and recycling collections and reductions to operational costs at the landfill.

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 proposed at \$88,556,402, a decrease of 2.72% from the FY

2012 amended budget and 41.89% of the FY 2013 proposed total spending. FY 2012 concluded the final payment for an up-fit project completed for Rowan-Cabarrus Community College, which resulted in a decrease of \$639,102 in payments for school debt.

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 2013 proposed budget for Other Programs decreases by approximately 18.51% to \$4,251,301. This service area accounts for 2.01% of FY 2013 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 \$10,317,476 represents 4.88% of the total budget, an 82.62% reduction to the FY 2012 amended budget. There were significant activities in debt service in FY 2012 which contribute to the significant reduction in FY 2012 to FY 2013 budgets to include a \$37.4m refunding of 2002 and 2003 Certificates of Participation (COPS) for the purpose of generating resources for future debt service payments and to reduce total debt service payments over the next 13 years, and a \$10.5m payoff of the County's jail annex facility.

Budget Summary

PROGRAM FUNDING MATRIX

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

- *Mandated programs by the state or an agreement, with required funding levels, are shown in green.*
- *Mandated programs with discretionary funding levels are shown in blue.*
- *Discretionary programs 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 (mandatory/discretionary), 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	Brown	Yellow
Service Provision	Mandatory	Mandatory	Discretionary	Discretionary
Funding	Mandatory	Discretionary	Discretionary	Discretionary

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

<div> <div></div> Mandated service & dollars <div></div> Mandated service - discretionary dollars <div></div> No mandate - discretionary service & dollars <div></div> No mandate - discretionary service & dollars </div>					
Mandated / Discretionary	Program	FY 2013 Total Cost	Other Revenue	Property Taxes	Tax Rate Equivalent
Mandated	Social Services-Child Day Care	6,231,369	6,231,369	-	0.0000
Mandated	Social Services-Child Foster Care & Adoption Assistance	1,528,178	705,637	822,541	0.0046
Mandated	Social Services-Medicaid Assistance	-	-	-	0.0000
Mandated	Social Services-Special Assistance for Adults	1,300,000	-	1,300,000	0.0073
Mandated	Education-Debt Service	33,066,034	9,991,248	23,074,786	0.1290
Mandated	Separation Allowance for Law Enforcement	451,644	-	451,644	0.0025
Mandated	Unemployment Compensation	175,000	-	175,000	0.0010
Mandated	Other Debt Service	10,317,478	-	10,317,478	0.0577
Total		53,069,703	16,928,254	36,141,449	0.2021
Mandated	Board of Commissioners	719,940	-	719,940	0.0040
Mandated	Board of Elections	812,925	100	812,825	0.0045
Mandated	Finance	896,278	-	896,278	0.0050
Mandated	General Services - Street Sign Maintenance	167,050	3,000	164,050	0.0009
Mandated	Register of Deeds	474,098	1,351,200	(877,102)	(0.0049)
Mandated	Tax Assessor, Land Records, Appraisal	2,023,363	1,400	2,021,963	0.0113
Mandated	Tax Collector Administration	891,667	445,000	446,667	0.0025
Mandated	Departmental- Unrestricted Sales Tax Revenues	-	30,274,659	(30,274,659)	(0.1693)
Mandated	Departmental- Delinquent Property Tax	-	2,554,000	(2,554,000)	(0.0143)
Mandated	Construction Standards	968,363	1,445,734	(477,371)	(0.0027)
Mandated	Courts-General Services Administration	534,059	373,200	160,859	0.0009
Mandated	Emergency Management	834,651	82,636	752,015	0.0042
Mandated	EMS	5,814,016	4,464,500	1,349,516	0.0075
Mandated	Jail	10,595,272	571,510	10,023,762	0.0560
Mandated	Sheriff	10,615,950	1,506,000	9,109,950	0.0509
Mandated	Soil & Water Conservation District & Watershed Protect.	227,162	30,450	196,712	0.0011
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	665,116	66,000	599,116	0.0033
Mandated	Social Services-Administration	2,332,699	-	2,332,699	0.0130
Mandated	Social Services-Adult & Family Services	2,601,834	971,459	1,630,375	0.0091
Mandated	Social Services-Aid to the Blind	12,000	-	12,000	0.0001
Mandated	Social Services-Child Support Services	1,279,263	938,313	340,950	0.0019
Mandated	Social Services-Child Welfare Services	5,039,319	2,466,746	2,572,573	0.0144
Mandated	Social Services-Economic Services	4,935,610	3,063,805	1,871,805	0.0105
Mandated	Social Services-Emergency Assistance	1,097,406	936,161	161,245	0.0009
Mandated	Transportation Services - Medicaid Transport**	2,988,006	1,591,728	1,396,278	0.0078
Mandated	Education-Capital Outlay	1,244,000	-	1,244,000	0.0070
Mandated	Education-Current Expense	54,246,366	-	54,246,366	0.3033
Mandated	Contribution to Cabarrus Health Alliance	5,258,616	-	5,258,616	0.0294
Mandated	Medical Examiner	76,000	-	76,000	0.0004
Total		117,351,029	53,137,601	64,213,428	0.3590

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

Mandated / Discretionary	Program	FY 2013 Total Cost	Other Revenue	Property Taxes	Tax Rate Equivalent
Discretionary	County Manager	683,783	-	683,783	0.0038
Discretionary	General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	8,032,992	136,960	7,896,032	0.0441
Discretionary	Human Resources	583,535	-	583,535	0.0033
Discretionary	Information Services	3,649,209	232,713	3,416,496	0.0191
Total		12,949,519	369,673	12,579,846	0.0703
Discretionary	Capital Improvement Program	-	-	-	0.0000
Discretionary	Communications & Outreach	309,272	550,000	(240,728)	(0.0013)
Discretionary	Libraries	2,280,786	306,107	1,974,679	0.0110
Discretionary	Active Living and Parks	1,278,647	282,550	996,097	0.0056
Discretionary	Animal Control	795,419	5,000	790,419	0.0044
Discretionary	Community Development	328,293	155,688	172,605	0.0010
Discretionary	Economic Development Incentive Grants	1,316,000	-	1,316,000	0.0074
Discretionary	Planning-Subdivision & Zoning Control	646,940	30,954	615,986	0.0034
Discretionary	Aging Services	1,268,931	757,409	511,522	0.0029
Discretionary	Active Living and Parks - Aging Programs	606,742	270,997	335,745	0.0019
Discretionary	Cooperative Extension	349,471	33,250	316,221	0.0018
Discretionary	Social Services-Adult Day Care	73,714	64,500	9,214	0.0001
Discretionary	Social Services-Community Alternatives Program (CAP)	1,458,358	1,467,075	(8,717)	(0.0000)
Discretionary	Social Services-Veterinarian Services	35,000	100	34,900	0.0002
Discretionary	Veterans Services	227,483	-	227,483	0.0013
Discretionary	Recycling	241,667	92,000	149,667	0.0008
Discretionary	Cabarrus Juvenile Crime Prevention-Monarch	84,160	84,160	-	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	54,765	54,765	-	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	56,014	56,014	-	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Board	-	15,500	(15,500)	(0.0001)
Discretionary	Contributions to Other Funds-CDBG	25,000	-	25,000	0.0001
Discretionary	Contributions to Other Funds-Capital Projects	-	-	-	0.0000
Discretionary	Contributions to Other Funds-Capital Reserve (CMLTF)	-	-	-	0.0000
Discretionary	Contributions to Other Funds-Internal Service Fund	357,000	-	357,000	0.0020
Discretionary	Contributions to Other Funds-Arena Fund	784,384	-	784,384	0.0044
Discretionary	Forestry Service	70,554	-	70,554	0.0004
Discretionary	Non-Departmental-Salary Adjustments	150,000	-	150,000	0.0008
Discretionary	Non-Departmental-B&E Rental and Utilities	170,904	-	170,904	0.0010
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	696,000	-	696,000	0.0039
Discretionary	Non-Departmental-Insurance Settlements	50,000	-	50,000	0.0003
Discretionary	Non-Departmental-Adequate Public Facilities Reimb	4,032	-	4,032	0.0000
Discretionary	Non-Departmental-Contingency	610,632	-	610,632	0.0034
Discretionary	Other Contributions-Special Olympics	55,000	-	55,000	0.0003
Discretionary	Other Contributions-Arts Council	26,000	-	26,000	0.0001
Discretionary	Other Contributions-Economic Development Corp	262,000	-	262,000	0.0015
Discretionary	Other Contributions-Sales Tax Fire Districts	526,976	526,976	-	0.0000
Discretionary	Non-Departmental-Fuel	125,000	-	125,000	0.0007
Discretionary	Non-Departmental-Consultants and Legal	150,000	-	150,000	0.0008
Discretionary	Other Contributions-Obligation to City of Kannapolis	1,421,804	-	1,421,804	0.0079
	Non Departmental Revenues	-	220,000	(220,000)	(0.0012)
Total		16,896,948	4,973,045	11,923,903	0.0667
TOTALS		200,267,199	75,408,573	124,858,626	0.7000
* Contractual Obligations					
** Total includes mandated as well as discretionary services					

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

<div><div></div>Mandated service & dollars</div> <div><div></div>Mandated service - discretionary dollars</div> <div><div></div>No mandate - discretionary service & dollars</div> <div><div></div>No mandate - discretionary service & dollars</div>								
Mandated / Discretionary	Program	FY 2013 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Taxes	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
GENERAL GOVERNMENT								
Mandated	Board of Commissioners	719,940	719,940			719,940	-	0.0040
Mandated	Board of Elections	812,925	812,925	100		812,825	-	0.0045
Mandated	Finance	896,278	896,278			896,278	-	0.0050
Mandated	General Services - Street Sign Maintenance	167,050	167,050	3,000		164,050	-	0.0009
Mandated	Legal	-	-	-		-	-	0.0000
Mandated	Register of Deeds	474,098	474,098	1,351,200		(877,102)	-	(0.0049)
Mandated	Tax Assessor, Land Records, Appraisal	2,023,363	2,023,363	1,400		2,021,963	-	0.0113
Mandated	Tax Collector Administration	891,667	891,667	340,000	105,000	446,667	-	0.0025
Discretionary	Capital Improvement Program	-	-	-		-	-	0.0000
Discretionary	Communications & Outreach	309,272	309,272		550,000	(240,728)	-	(0.0013)
Discretionary	County Manager	683,783	683,783	-		683,783	-	0.0038
Discretionary	General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	8,024,992	8,024,992	136,960		7,888,032	-	0.0441
Discretionary	Human Resources	583,535	583,535			583,535	-	0.0033
Discretionary	Information Services	3,648,009	3,648,009	232,713		3,415,296	-	0.0191
	Total	19,234,912	19,234,912	2,065,373	655,000	16,514,539	-	0.0923
CULTURE & RECREATION								
Discretionary	Libraries	2,280,786	2,110,679	136,000		1,974,679	170,107	0.0110
Discretionary	Active Living and Parks	1,278,647	1,278,647	282,550		996,097		0.0056
Discretionary	Active Living and Parks - Aging Programs	606,742	498,131	162,386		335,745	108,611	0.0019
	Total	4,166,175	3,887,457	580,936		3,306,521	278,718	0.0185
PUBLIC SAFETY								
Mandated	Construction Standards	968,363	968,363	1,445,734		(477,371)	-	(0.0027)
Mandated	Courts-General Services Administration	534,059	162,059	1,200		160,859	372,000	0.0009
Mandated	Emergency Management	834,651	814,651	62,636		752,015	20,000	0.0042
Mandated	EMS	5,814,016	5,814,016	4,464,500		1,349,516	-	0.0075
Mandated	Jail	10,595,272	10,595,272	571,510		10,023,762	-	0.0560
Mandated	Sheriff	10,615,950	10,515,950	1,406,000		9,109,950	100,000	0.0509
Discretionary	Animal Control	795,419	795,419	5,000		790,419	-	0.0044
	Total	30,157,730	29,665,730	7,956,580		21,709,150	492,000	0.1214
ECONOMIC & PHYSICAL DEVELOPMENT								
Mandated	Soil & Water Conservation District & Watershed Protect.	227,162	196,712			196,712	30,450	0.0011
Discretionary	Community Development	328,293	172,605	-		172,605	155,688	0.0010
Discretionary	Economic Development Incentive Grants	1,316,000	1,316,000			1,316,000	-	0.0074
Discretionary	Planning-Subdivision & Zoning Control	646,940	646,940	30,954		615,986	-	0.0034
	Total	2,518,395	2,135,545	30,954		2,301,303	186,138	0.0129
HUMAN SERVICES								
Mandated	Social Services-Child Day Care	6,231,369	-			-	6,231,369	0.0000
Mandated	Social Services-Child Foster Care & Adoption Assistance	1,528,178	822,541			822,541	705,637	0.0046
Mandated	Social Services-Special Assistance for Adults	1,300,000	1,300,000	-		1,300,000	-	0.0073
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	665,116	665,116	66,000		599,116	-	0.0033
Mandated	Social Services-Administration	2,332,699	2,332,699			2,332,699	-	0.0130
Mandated	Social Services-Adult & Family Services	2,601,834	1,630,375			1,630,375	971,459	0.0091
Mandated	Social Services-Aid to the Blind	12,000	12,000			12,000	-	0.0001
Mandated	Social Services-Child Support Services	1,279,263	340,950			340,950	938,313	0.0019
Mandated	Social Services-Child Welfare Services	5,039,319	2,572,573			2,572,573	2,466,746	0.0144
Mandated	Social Services-Economic Services	4,935,610	2,079,610	207,805		1,871,805	2,856,000	0.0105
Mandated	Social Services-Emergency Assistance	1,097,406	161,245			161,245	936,161	0.0009
Mandated	Transportation Services - Medicaid Transport*	2,988,006	1,717,047	320,769		1,396,278	1,270,959	0.0078
Discretionary	Aging Service	1,268,931	592,422	80,900		511,522	676,509	0.0029
Discretionary	Cooperative Extension	349,471	349,471	33,250		316,221	-	0.0018
Discretionary	Social Services-Adult Day Care	73,714	9,214			9,214	64,500	0.0001
Discretionary	Social Services-Community Alternatives Program (CAP)	1,458,358	1,335,874	1,344,591		(8,717)	122,484	(0.0000)
Discretionary	Social Services-Veterinarian Services	35,000	35,000	100		34,900	-	0.0002
Discretionary	Veterans Services	227,483	227,483			227,483	-	0.0013
	Total	33,423,757	16,183,620	2,053,415		14,130,205	17,240,137	0.0790

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

Mandated / Discretionary	Program	FY 2013 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Taxes	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
ENVIRONMENTAL PROTECTION								
Discretionary	Recycling	241,667	234,667	40,000	45,000	149,667	7,000	0.0008
	Total	241,667	234,667	40,000	45,000	149,667	7,000	0.0008
EDUCATION								
Mandated	Education-Debt Service	33,066,034	32,295,113		9,220,327	23,074,786	770,921	0.1290
Mandated	Education-Capital Outlay	1,244,000	1,244,000			1,244,000	-	0.0070
Mandated	Education-Current Expense	54,246,366	54,246,366			54,246,366	-	0.3033
	Total	88,556,400	87,785,479		9,220,327	78,565,152	770,921	0.4393
OTHER PROGRAMS								
Mandated	Separation Allowance for Law Enforcement	451,644	451,644			451,644	-	0.0025
Mandated	Unemployment Compensation	175,000	175,000			175,000	-	0.0010
Mandated	Contribution to Cabarrus Health Alliance	5,258,616	5,258,616			5,258,616	-	0.0294
Mandated	Medical Examiner	76,000	76,000			76,000	-	0.0004
Mandated	Departmental - Unrestricted Sales Tax Revenues	-	-		30,274,659	(30,274,659)		(0.1693)
Mandated	Departmental - Delinquent Property Tax	-	-		2,554,000	(2,554,000)		(0.0143)
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	84,160	-			-	84,160	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	54,765	-			-	54,765	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	56,014	-			-	56,014	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Board	-	(15,500)			(15,500)	15,500	(0.0001)
Discretionary	Contributions to Other Funds-CDBG	25,000	25,000			25,000	-	0.0001
Discretionary	Contributions to Other Funds-Internal Service Fund	357,000	357,000			357,000	-	0.0020
Discretionary	Contributions to Other Funds-Arena Fund	784,384	784,384			784,384	-	0.0044
Discretionary	Forestry Service	70,554	70,554			70,554	-	0.0004
Discretionary	Non-Departmental-Salary Adjustments	150,000	150,000			150,000	-	0.0008
Discretionary	Non-Departmental-B&E Rental and Utilities	170,904	170,904			170,904	-	0.0010
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	696,000	696,000			696,000	-	0.0039
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000			50,000	-	0.0003
Discretionary	Non-Departmental-Adequate Public Facilities Reimb	4,032	4,032			4,032	-	0.0000
Discretionary	Non-Departmental-Contingency	610,632	610,632			610,632	-	0.0034
Discretionary	Other Contributions-Special Olympics	55,000	55,000			55,000	-	0.0003
Discretionary	Other Contributions-Arts Council	26,000	26,000			26,000	-	0.0001
Discretionary	Other Contributions-Economic Development Corp	262,000	262,000			262,000	-	0.0015
Discretionary	Other Contributions-Sales Tax Fire Districts	526,976	526,976		526,976	-	-	0.0000
Discretionary	Non-Departmental-Fuel	125,000	125,000			125,000	-	0.0007
Discretionary	Non-Departmental-Consultants and Legal	150,000	150,000			150,000	-	0.0008
Discretionary	Other Contributions-Obligation to City of Kannapolis	1,421,804	1,421,804			1,421,804	-	0.0079
	Non Departmental Revenues	-	(50,000)	170,000		(220,001)	50,000	(0.0012)
	Total	11,641,485	11,381,046	170,000	33,355,635	(22,144,590)	260,439	(0.1238)
DEBT SERVICE - OTHER								
Mandated	Other Debt Service	10,317,478	10,317,478			10,317,478		0.0577
	Total	10,317,478	10,317,478			10,317,478		0.0577
TOTALS		200,257,999	180,825,934	12,897,258	43,275,962	124,849,425	19,235,353	0.7000
* Total includes mandated as well as discretionary services								



Personnel

Total Authorized Positions FY 2013

Following is a comparative summary of employee positions and their full-time equivalents (FTE) by service area and department for the Fiscal Years 2011 through 2013. Full-time equivalents include all full-time, part-time, and temporary positions.

	Budget FY 2011		Amended FY 2012		Requested FY 2013		Adopted FY 2013		Change	
	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	5	5.000	6	5.900	6	5.900	6	5.900	0	0.00
Legal	4	4.000	4	4.000	0	0.000	0	0.000	-4	-4.00
Communications and Outreach	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Risk Management/Wellness	2	2.000	0	0.000	0	0.000	0	0.000	0	0.00
Human Resources	4	4.000	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	31	29.920	30	30.000	28	27.500	28	27.250	-2	-2.75
Board of Elections	13	8.130	13	8.755	13	8.755	13	8.755	0	0.00
Register of Deeds	7	7.000	7	7.000	7	7.000	7	7.000	0	0.00
Finance	11	10.600	11	10.700	11	10.700	11	10.700	0	0.00
Information Technology Services	21	21.000	21	21.000	21	21.000	21	21.000	0	0.00
Grounds Maintenance	9	9.000	9	9.000	9	9.000	9	9.000	0	0.00
General Services Administration	4	4.000	5	5.000	5	5.000	5	5.000	0	0.00
Building Maintenance	11	11.000	10	10.000	10	10.000	10	10.000	0	0.00
Facility Services	29	26.625	29	26.625	29	26.625	29	26.625	0	0.00
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	5	5.000	5	5.000	0	0.00
TOTAL	178	165.275	177	165.980	171	159.480	171	159.230	-6	-6.75
CULTURAL & RECREATIONAL										
Active Living and Parks	41	16.660	45	16.659	45	16.659	46	17.829	1	1.17
Aging Programs							8	5.950	8	5.95
Concord Library	20	18.950	20	19.475	32	31.475	43	34.875	23	15.40
Kannapolis Library	7	7.000	7	7.000	0	0.000	0	0.000	-7	-7.00
Mt. Pleasant Library	2	2.000	2	2.000	0	0.000	0	0.000	-2	-2.00
Harrisburg Library	4	4.000	4	4.000	0	0.000	0	0.000	-4	-4.00
County Fair	2	2.000	2	2.000	2	2.000	2	2.000	0	0.00
TOTAL	76	50.610	80	51.134	79	50.134	99	60.654	19	9.52
PUBLIC SAFETY										
Sheriff	143	143.000	145	144.750	155	155.750	146	145.750	1	1.00
Jail	164	161.178	164	161.178	164	161.178	165	161.640	1	0.46
Courts	2	0.961	2	0.961	2	0.961	2	0.780	0	-0.18
Animal Control	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Construction Standards	16	16.000	13	13.000	13	13.000	13	13.000	0	0.00
Emergency Management	5	5.000	5	5.000	5	5.000	5	5.000	0	0.00
Emergency Medical Services	113	84.818	113	84.818	113	84.818	113	84.818	0	0.00
TOTAL	453	420.957	452	419.707	462	430.707	454	420.988	2	1.28
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning and Development	5	5.000	6	6.000	6	6.000	5	5.000	-1	-1.00
Community Development	4	4.000	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
TOTAL	15	15.000	15	15.000	15	15.000	14	14.000	-1	-1.00
HUMAN SERVICES										
Veterans Service	4	4.000	4	4.000	4	4.000	4	4.000	0	0.00
Transportation	29	28.750	32	31.750	32	31.750	31	30.750	-1	-1.00
Extension Services - 4H Summer	2	0.346	2	0.346	2	0.346	2	0.346	0	0.00

Personnel

Total Authorized Positions FY 2013

	Amended FY 2011		Amended FY 2012		Requested FY 2013		Adopted FY 2013		Change	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
HUMAN SERVICES (cont.)										
Department of Social Services:										
Administration	8	8.000	8	8.000	12	12.000	12	12.000	4	4.00
Child Welfare Services	71	71.000	71	71.000	71	71.000	71	71.000	0	0.00
Child Support Services	19	19.000	19	19.000	19	19.000	19	19.000	0	0.00
Economic Services	100	100.000	100	98.584	100	98.584	100	98.584	0	0.00
CAP Program (Chore)	8	8.000	7	7.000	7	7.000	7	7.000	0	0.00
Adult and Family Services	40	38.980	41	39.980	41	39.980	40	38.980	-1	-1.00
Aging Services	54	28.250	14	11.950	14	11.950	4	4.000	-10	-7.95
Nutrition Title IIIC	8	4.350	8	4.350	8	4.350	8	4.350	0	0.00
In-Home Services	5	2.250	3	1.350	3	1.350	0	0.000	-3	-1.35
TOTAL	348	312.926	309	297.310	313	301.310	298	290.010	-11	-7.30
ENVIRONMENTAL PROTECTION										
Landfill	6	6.000	5	5.000	5	5.000	5	5.000	0	0.00
Waste Reduction/Recycling	2	2.000	3	3.000	3	3.000	2	2.000	-1	-1.00
TOTAL	8	8.000	8	8.000	8	8.000	7	7.000	-1	-1.00
GRAND TOTAL	1,078	972.77	1,041	957.13	1,048	964.63	1,043	951.88	2	-5.25

Personnel

New Personnel Changes Adopted FY 2013									
Dept.	Department / Position	Grade	Positions Requested	FTE	Annual Salary	Total Annual Salary	Total with Benefits Other Costs	FTE Approved	Adopted
2110	Sheriff								
	Sheriff Deputy - Patrol	65	8	8	\$ 33,949	\$ 271,592	\$ 704,264	0	0
	Sheriff Deputy - Civil	65	1	1	\$ 33,949	\$ 33,949	\$ 88,033	0	0
	Crime Scene Officer	69	1	1	\$ 41,291	\$ 41,291	\$ 64,181	1	\$ 64,181
	<i>Department Total</i>		10	10	\$ 109,189	\$ 346,832	\$ 856,478	1	\$ 64,181
2130	Jail								
	Inmate Program Coordinator	72	1	1			\$ 50,000	1	\$ 50,000
8240	Library								
	Library Assistant (Part-time-no bene	62	11	3.4	\$ 99,746	\$ 99,746	\$ 109,123	3.4	\$ 109,123
	<i>Department Total</i>		11	3.4	\$ 99,746	\$ 99,746	\$ 109,123	3.4	\$ 109,123
GRAND TOTAL REQUESTED			22			\$ 446,578	\$ 965,601	5.4	\$ 223,304

Personnel

Other Position Changes FY 2013		
Department	Change Requested	Approved FTE
<u>Lateral Transfers</u>		
Libraries	All Library divisions are merging into one location - 8240	Yes
Social Services	The Legal Division merged into Social Services Administration - 5610	Yes
Aging Programs	Department of Aging was reorganized Aging Programs was created -8145	Yes
Parks and Recreation	One Position was transferred from Aging to 8140	Yes
Total Positions Transferred:		26
<u>Frozen Positions No Funds Budgeted</u>		
Landfill	(2) Full-time Heavy Equipment Operators and (1) Scale Attendant	Yes
Cooperative Extension	(2) Temp 4H Program Assistants	Yes
Construction Standards	(1) Codes Enforcement Officer	Yes
Total Frozen Positions		6
<u>Deleted Positions</u>		
Tax Administration	(2) Revaluation Temp Data Collectors	Yes
Aging	(1) Program Coordinator	Yes
	(3) Part-time In-Home Service Aides - 1.35 FTE's	Yes
Transportation	(1) Transportation Supervisor	Yes
Recycling	(1) Waste Reduction and Recycling Coordinator	Yes
Library	(1) Literacy Coordinator	Yes
Planning	(1) Sustainable Local Economy Coordinator	Yes
Social Services	(1) Social Work Supervisor II	Yes
Total FTE's Deleted		-9.35
<u>Change in Hours</u>		
Tax Administration	(1) Office Assistant reduce FTE from 1.0 to .25 delete position 9/30/12	Yes
Parks	(10) Park Ranger Positions - Increase in FTE from .3311 to .3480	Yes
Jail	(4) Part-time Transportation Officer Positions Reduce FTE from .2885 to .1546	Yes
Courts	(2) Baliff Positions Reduce FTE from .4803 to .3900	Yes
Total FTE Changes		-1.3
Grand Total FTE's Deleted and Changed		-10.65

Fund Summaries

GENERAL FUND

The General Fund budget totals \$200,267,199 a decrease of \$55,433,844 or 21.68% from the FY 2012 amended budget.

Revenues

Ad valorem (property) tax revenue proposed at a rate of \$0.70 per \$100 of assessed valuation, up from the FY 2012 rate of \$0.63 per \$100. After revaluation, the total taxable property value is estimated at \$18,400,470,359, a 12.3% decrease from FY 2012. Ad valorem (property) tax value also includes \$1.44 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 89.65% was applied to tax calculations on motor vehicles and 97.71% on all other property, for a combined collection rate of 97.20%.

At the proposed rate, FY 2013 property tax revenues, excluding motor vehicles, are estimated at \$115,984,813, or 4.1% below the FY 2012 amended budget. However, valuations for motor vehicles have increased, therefore motor vehicle taxes have been budgeted at a 16.4% increase from FY 2012 amended budget at \$8,873,713 for FY 2013.

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 \$127,857,626, which represents a 2.78% decrease from the FY 2012 budget. These revenues account for 63.6% of total revenue in the FY 2013 budget.

Sales tax is a very volatile revenue source based on the current economy of the community and other communities within the state. The County keeps a history of sales tax revenues collected over the past 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 \$30,801,635, an 18.05% increase above FY 2012. 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 \$31,501,635, an increase of 8.71% from the FY 2012 amended budget. It accounts for 15.73% of the total budget.

Intergovernmental Revenue represents 9.69% 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 2013 proposed budget remains relatively flat at \$19,252,553, a 0.24% increase to the FY 2012 amended budget.

Permit and fee revenues are anticipated to increase 14.93% to \$2,889,834. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees.

Register of Deeds fees revenue for the recording and dissemination of records had been less than expected in the previous three years. However revenues for FY 2013 are projected at \$1.34 million for next year, a 6.5% increase to the amended FY 2012 budget. Likewise, based on recent trends Construction Standards building inspection fees are projected to grow to \$1.42 million, a 22.5% increase over the FY 2012 budget as amended. This category accounts for 1.44% of General Fund revenues.

Fund Summaries

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 slightly to \$9,564,939 for FY 2013, a 3.41% increase from the amended FY 2012 budget. Several revenues in this category are projected to decline. The most significant increase for this category is an increase in revenue from ambulance fees. The proposed fee increase is anticipated to generate an additional \$708,000 in revenue to help recover the cost of service delivery.

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is \$140,000, 96.81% less than the FY 2012 amended budget. This significant decrease in investment earnings is related to the one-time refunding of COPS 2002 and 2003 issue in August 2011.

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 2013 proposed budget for miscellaneous revenues totals \$157,772 or 0.08% of General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and grants as they are received.

Other Financing Sources include inter-fund transfers and fund balance appropriations. Funding includes a transfer from the E911 Fund for the GIS Addressing Coordinator within the IT Department and a transfer from the COPS 2009 issue for the construction of renovations for public schools. This category totals \$9,297,840 and equals 4.64% of all General Fund revenue for FY 2013.

Expenditures

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, Legal Department, 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 decrease 4.56% below FY 2012 amended levels to \$21,375,680. General Government spending comprises 10.67% of the total General Fund budget.

All programs funded in this category are proposed to decrease with the exception of Tax Collector, Information & Technology Services, Sign Maintenance and Building maintenance, though their funding levels have remained relatively flat or are proposed with minimal increases. The Tax Collector's Office is experiencing increases in legal fees and bank service charges. Information Technology Services, General Services and Sign Maintenance have decreased several of their projects and pushed back vehicles previously planned for replacement for the upcoming fiscal year, however the cost of maintenance agreements and materials have continued to increase.

General Government Service area significant decreases in FY 2013 relate to overall operational reductions, one-time capital outlay projects, and the delay of capital projects into future years as a result of available revenue resources and declining market conditions.

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. Within the General Fund, these programs include County libraries and the Parks Department. Participation continues to increase at the park, particularly with residents choosing to recreate locally. In addition, as a result of community demand for library services, additional hours are proposed for libraries in the FY 2013 budget. The FY 2013 proposed budget of \$4,166,175 represents an 10.09% increase from the amended FY 2012 budget which can be

Fund Summaries

attributed to one-time capital outlay projects, personnel changes, non-recurring matching grants, and delay of non-essential operational costs.

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 2013 total \$30,157,730 or a 2.65% decrease from the FY 2012 amended budget. Public Safety spending equates to approximately 15.06% of the 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 and Economic Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease approximately 29.75% to \$2,518,395. This decrease can be attributed to the closing of federal stimulus funding for Community Development and changes in economic development incentive grants.

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. At \$38,682,373, this budget accounts for 19.32% of the General Fund spending for FY 2013. This spending level represents a decrease of .88% below the FY 2012 amended budget. Significant decreases in expenditures are tied to federal and state allocations, grants, and overall operational adjustments. The Human Services service area includes Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging Services.

The Environmental Protection service area is the Waste Reduction/Recycling budget, whose total is proposed at \$241,667. This budget is decreased 20.82% due to outsourcing hazardous waste and

recycling collections. 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 proposed at \$88,556,402, a decrease of 2.72% from the FY 2012 amended budget. FY 2012 concluded the final payment for an up-fit project completed for Rowan-Cabarrus Community College, which resulted in a decrease of \$639,102 in payments for school debt.

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 2013 proposed budget for Other Programs is decreasing by approximately 18.51% to \$4,251,301. This service area accounts for 2.12% of FY 2013 General Fund expenditures. All fund balance in excess of 15% of General Fund expenditures are transferred to the Capital Reserve Fund after the completion of the annual audit (see *Introduction* section).

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 \$10,317,476 represents 5.15% of the General Fund budget, a reduction of 82.62% from the FY 2012 amended budget. There were significant activities in debt service in FY 2012 which contribute to the significant reduction from FY 2012 to FY 2013 budgets. These include a \$37.4m refunding of 2002 and 2003 Certificates of Participation (COPS) for the purpose of generating resources for future debt service payments and to reduce total debt service payments over the next 13 years, and a \$10.5m payoff of the County's jail annex facility.

GENERAL FUND

Expenditures by Service Area

Service Area	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
General Government	18,920,424	20,271,810	22,396,836	21,375,680	-4.56%	10.67%
Cultural & Recreational	4,345,481	3,472,679	3,784,201	4,166,175	10.09%	2.08%
Public Safety	25,203,659	27,437,865	30,978,697	30,157,730	-2.65%	15.06%
Economic & Physical Development	1,825,921	2,721,385	3,585,048	2,518,395	-29.75%	1.26%
Human Services	42,091,257	35,883,933	39,025,571	38,682,373	-0.88%	19.32%
Environmental Protection	216,827	0	305,221	241,667	-20.82%	0.12%
Education/School Debt	82,222,676	85,254,061	91,034,541	88,556,402	-2.72%	44.22%
Other Programs	16,375,486	3,923,755	5,216,812	4,251,301	-18.51%	2.12%
Other Debt Service	8,852,651	33,849,336	59,374,116	10,317,476	-82.62%	5.15%
Total Expenditures	200,054,383	212,814,824	255,701,043	200,267,199	-21.68%	100.00%

Expenditures by Category

Category	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
Personnel Services	53,272,557	53,990,878	58,350,757	56,710,180	-2.81%	28.32%
Operations	107,402,427	92,868,321	101,012,610	98,946,898	-2.05%	49.41%
Capital Outlay	3,939,811	2,406,290	2,485,687	1,276,609	-48.64%	0.64%
Debt Service	35,439,587	63,549,335	93,851,989	43,333,512	-53.83%	21.64%
Total Expenditures	200,054,383	212,814,824	255,701,043	200,267,199	-21.68%	100.00%

Revenues by Source

Source	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
Ad Valorem Taxes	133,990,035	133,565,453	131,042,744	127,412,626	-2.77%	63.62%
Other Taxes	29,185,932	26,451,032	28,977,215	31,501,635	8.71%	15.73%
Intergovernmental Revenue	22,207,254	20,127,954	19,204,740	19,252,553	0.25%	9.61%
Permits & Fees	3,215,692	2,779,814	2,514,500	2,889,834	14.93%	1.44%
Sales & Services	19,968,432	10,310,115	9,249,704	9,564,939	3.41%	4.78%
Investment Income	236,929	2,430,522	4,395,250	140,000	-96.81%	0.07%
Miscellaneous	603,001	501,219	305,036	157,772	-48.28%	0.08%
Fund Balance Appropriated	-	-	14,901,401	50,000	0.00%	0.02%
Other Financing Sources	8,253,123	25,006,188	45,110,453	9,297,840	-79.39%	4.64%
Total Revenues	217,660,398	221,172,297	255,701,043	200,267,199	-21.68%	100.00%

*Percent change as calculated above compares the proposed budget to the FY 2012 amended budget.

Fund Summaries

EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
General Government						
Board of Commissioners	328,323	282,908	356,380	719,940	102.01%	0.36%
Legal	821,821	854,282	797,468	-	-100.00%	0.00%
County Manager	572,532	595,440	815,762	683,783	-16.18%	0.34%
Communications & Outreach	418,794	310,852	316,353	309,272	-2.24%	0.15%
Risk Management / Wellness	208,141	173,941	-	-	-	0.00%
Human Resources	484,777	503,109	616,393	583,535	-5.33%	0.29%
Tax Collector	846,257	915,834	889,414	891,667	0.25%	0.45%
Tax Administration	2,062,181	2,086,451	2,321,383	2,023,363	-12.84%	1.01%
Board of Elections	646,541	688,902	960,300	812,925	-15.35%	0.41%
Register of Deeds	626,517	503,094	508,346	474,098	-6.74%	0.24%
Finance	915,100	867,632	931,709	896,278	-3.80%	0.45%
Information Technology Services	3,291,289	3,359,231	3,612,148	3,649,209	1.03%	1.82%
Grounds Maintenance	1,015,022	1,046,279	1,238,885	1,231,866	-0.57%	0.62%
General Services Administration	1,340,152	1,469,716	1,738,916	2,050,969	17.95%	1.02%
Sign Maintenance	167,586	151,686	165,055	167,050	1.21%	0.08%
Building Maintenance	2,383,994	2,536,086	2,901,974	2,961,527	2.05%	1.48%
Facility Services	1,202,457	1,120,584	1,303,041	1,292,658	-0.80%	0.65%
Fleet Maintenance	686,198	563,462	789,610	495,972	-37.19%	0.25%
Capital Improvement Projects	1,752,308	1,546,959	491,234	-	-100.00%	0.00%
Non-Departmental	725,018	695,363	1,642,465	2,131,568	29.78%	1.06%
TOTAL	20,495,008	20,271,810	22,396,836	21,375,680	-4.56%	10.67%
Cultural & Recreational						
Parks & Recreation	1,335,608	1,157,231	1,307,407	1,278,647	-2.20%	0.64%
Aging Programs				606,742		0.30%
Libraries	2,794,800	2,315,448	2,476,794	2,280,786	-7.91%	1.14%
TOTAL	4,130,408	3,472,679	3,784,201	4,166,175	10.09%	2.08%
Public Safety						
Sheriff	10,211,454	10,314,618	10,715,969	10,615,950	-0.93%	5.30%
Jail	6,145,106	7,704,203	10,244,019	10,595,272	3.43%	5.29%
Animal Control	695,639	744,892	825,803	795,419	-3.68%	0.40%
Courts	395,216	504,069	544,639	534,059	-1.94%	0.27%
Construction Standards	1,493,650	1,243,940	1,209,332	968,363	-19.93%	0.48%
Emergency Management	941,293	860,067	1,117,582	834,651	-25.32%	0.42%
Emergency Medical Services	5,951,717	6,066,076	6,321,353	5,814,016	-8.03%	2.90%
TOTAL	25,834,074	27,437,865	30,978,697	30,157,730	-2.65%	15.06%
Economic & Physical Development						
Planning & Development	662,114	447,526	475,487	431,191	-9.32%	0.22%
Community Development	554,605	899,090	640,333	328,293	-48.73%	0.16%
Environmental Protection	207,900	-	-	-	0.00%	0.00%
Soil & Water	230,374	215,106	238,882	227,162	-4.91%	0.11%
Zoning Administration	204,588	209,441	217,346	215,749	-0.73%	0.11%
Economic Development Incentive	740,306	950,223	2,013,000	1,316,000	-34.62%	0.66%
TOTAL	2,599,888	2,721,385	3,585,048	2,518,395	-29.75%	1.26%
Human Services						
Veterans Service	233,294	219,440	228,091	227,483	-0.27%	0.11%
Transportation	2,153,478	2,506,300	2,661,611	2,988,006	12.26%	1.49%
Other Human Services	4,723,576	4,823,600	4,909,680	5,923,732	20.65%	2.96%
Cooperative Extension Service	359,377	351,859	369,204	349,471	-5.34%	0.17%
Social Services	30,121,871	25,969,671	28,619,511	27,924,750	-2.43%	13.94%
Aging Services	2,112,760	2,013,062	2,237,474	1,268,931	-43.29%	0.63%
TOTAL	39,704,356	35,883,933	39,025,571	38,682,373	-0.88%	19.32%
Environmental Protection						
Waste Reduction/Recycling	-	-	305,221	241,667	0.00%	0.12%
TOTAL	-	73 -	305,221	241,667	-20.82%	0.12%

Fund Summaries

EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2010 Actual	FY 2011 Actual	FY 2012 Amended	FY 2013 Adopted	Percent Change*	Percent of Total
Education/School Debt						
Schools, Current Expense	49,652,269	52,447,330	53,287,330	52,357,112	-1.75%	26.14%
Schools, Capital Outlay	1,916,807	1,070,000	1,275,301	1,144,000	-10.30%	0.57%
School Debt/Principal and Interest	27,241,476	28,801,458	33,620,401	32,864,018	-2.25%	16.41%
RCCC, Current Expense	3,092,216	1,852,210	1,889,254	1,889,254	0.00%	0.94%
RCCC, Capital Outlay	125,765	184,522	104,783	100,000	-4.56%	0.05%
RCCC/Principal and Interest	985,999	898,541	857,472	202,018	-76.44%	0.10%
TOTAL	83,014,533	85,254,061	91,034,541	88,556,402	-2.72%	44.22%
Other Programs						
Contributions to Other Funds	3,032,403	2,320,472	3,826,234	1,618,028	-57.71%	0.81%
Contributions to Other Agencies	1,534,836	1,603,283	1,390,578	2,633,273	89.37%	1.31%
TOTAL	4,567,239	3,923,755	5,216,812	4,251,301	-18.51%	2.12%
Other Debt Service						
Principal and Interest	9,897,354	33,849,336	59,374,116	10,317,476	-82.62%	5.15%
TOTAL	9,897,354	33,849,336	59,374,116	10,317,476	-82.62%	5.15%
GRAND TOTAL	190,242,858	212,814,824	255,701,043	200,267,199	-21.68%	100.00%

*Percent change as calculated above compares the proposed budget to the FY 2012 amended budget.

Fund Summaries

SOLID WASTE MANAGEMENT (LANDFILL) FUND

Expenditures by Category

<u>Expenditures</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personnel Services	481,019	275,913	247,843	-10.17%	21.59%
Operations	831,490	1,029,087	900,157	-12.53%	78.41%
Capital Outlay	-	-	-	-	-
Total Expenditures	1,312,509	1,305,000	1,148,000	-12.03%	100.00%

Revenues by Source

<u>Description</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Intergovernmental Revenue	59,585	35,000	35,000	0.00%	3.05%
Other Taxes	51,768	-	-	-	-
Permits & Fees	-	30,000	25,000	-16.67%	2.18%
Sales & Service	1,112,064	1,240,000	1,088,000	-12.26%	94.77%
Interest on Investments	8,205	-	-	-	-
Miscellaneous	1,066	-	-	-	-
Other Funding Sources	23,740	-	-	-	-
Total Revenues	1,256,428	1,305,000	1,148,000	-12.03%	100.00%

The Solid Waste Management (Landfill) Fund budget totals \$1,148,000 which represents a decrease of 12.03% from FY 2012 amended budget. Prior to FY 2012, the Landfill and Waste Reduction programs included the Solid Waste Fund. Effective July 1, 2011, the Waste Reduction and Recycling programs are consolidated into the General Fund. For FY 2013, collections of solid

waste franchise fees are projected to decrease 16.7%, landfill tax disposal fees are projected to decrease 20.0% and landfill tipping fees are projected to decrease 16.0% below FY 2012 amended budget. Tire disposal fees, however, are projected to increase 11.0% above FY 2012 amended budget.

Fund Summaries

CABARRUS ARENA AND EVENTS CENTER FUND

Expenditures by Category

<u>Expenditures</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personnel Services	111,759	131,878	132,741	0.65%	8.36%
Operations	1,133,904	1,557,703	1,455,143	-6.58%	91.64%
Capital Outlay	5,878	-	-	-	-
Total Expenditures	1,251,541	1,689,581	1,587,884	-6.02%	100.00%

Revenues by Source

<u>Description</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Sales & Service	755,292	642,286	616,500	-4.01%	38.83%
Interest on Investments	1,695	1,500	1,500	-	0.09%
Miscellaneous	13,285	10,500	10,500	-	0.66%
Fund Balance Appropriated	-	125,597	-	-100.00%	-
Other Funding Sources	700,000	909,698	959,384	5.46%	60.42%
Total Revenues	1,470,272	1,689,581	1,587,884	-6.02%	100.00%

The FY 2013 Arena and Events Center Fund is decreased by 6.02%. 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 0.26% decrease from FY 2012

amended budget to \$612,706 for FY 2013. Arena expenditures have been decreased by 9.31% to \$900,178, and other visitor-related expenditures remain flat at \$75,000. 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 has been transferred from the General Fund to the Arena and Events Center Fund beginning FY 2013.

The Arena and Events Center receives a contribution of \$165,000 from the Cabarrus County Tourism Authority, and a contribution of \$784,384, which includes an annual management fee of \$95,000, 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 FUND

Expenditures by Category

<u>Expenditures</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personnel Services	-	-	-	-	-
Operations	478,419	556,086	686,674	23.48%	100.00%
Capital Outlay	-	381,557	-	-100.00%	-
Total Expenditures	478,419	937,643	686,674	-26.77%	100.00%

Revenues by Source

<u>Description</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Intergovernmental Revenue	649,220	632,086	684,674	8.32%	99.71%
Interest on Investments	1,697	2,000	2,000	-	0.29%
Fund Balance Appropriated	-	303,557	-	-100.00%	-
Other Funding Sources	-	-	-	-	-
Total Revenues	650,917	937,643	686,674	-26.77%	100.00%

The 911 Emergency Telephone Fund, previously a multi-year fund, is included as an annual budget. 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.

In FY 2012 equipment purchases were made as a one-time capital outlay expenditure funded by fund balance appropriation and are not included in the FY 2013 budget, resulting in a 26.77% decrease in revenue and expenditures. This appropriation was due to legislative action (session law 2010-158) authorizing 50% of the 911 Emergency Telephone fund balance to be appropriated for public safety use.

Fund Summaries

HEALTH INSURANCE FUND

Expenditures by Category

<u>Expenditures</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personnel Services	8,103,963	9,706,860	7,719,102	-20.48%	100.00%
Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	8,103,963	9,706,860	7,719,102	-20.48%	100.00%

Revenues by Source

<u>Description</u>	<u>FY 2011 Actual</u>	<u>FY 2012 Amended</u>	<u>FY 2013 Adopted</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Intergovernmental Revenue	87,149	96,066	-	-100.00%	-
Sales & Service	7,601,985	7,600,000	7,711,602	1.47%	99.90%
Interest on Investments	9,797	10,500	7,500	-28.57%	0.10%
Miscellaneous	121,347	294	-	-100.00%	-
Other Funding Sources	-	2,000,000	-	-100.00%	-
Total Revenues	7,820,278	9,706,860	7,719,102	-20.48%	100.00%

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 significantly increased in FY 2012 with a spike of \$1.4m in claims over the prior fiscal year. As a result, the County restructured its health care plan to control costs. Beginning in FY 2013, plan changes include offering employees a Consumer Driven Plan with a Health Savings Account (HSA) option, an Open Access Plan and implementing a step-therapy prescription program. These options are provided to encourage consumerism when making health care decisions and to 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 to manage 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.

The primary source of revenue is insurance premiums via payroll deduction from employees who participate in the plan. In FY 2012 a \$2m contribution was made from the general fund to cover the costs of increased claim expenditures.

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

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."

Fund Balance Calculation

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

As of June 30, 2011, Governmental Accounting Standards Board (GASB) Statement 54, which requires a more detailed presentation of the components of fund balance, was implemented.

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."

The following illustration depicts the fund balance presentation for FY 2013:

Previous fund balance reporting model:

Unreserved, undesignated FB \$65,474,991

New fund balance reporting model:

Non Spendable: \$125,000 (estimate of inventories)

Restricted: \$10,000,000 (estimate for stabilization by statute)

Assigned: \$10,000,552 (budget amendments and amount reserved for future anticipated expenditures)

Assigned: \$908,639 (foster care and social service needs)

Unassigned: \$30,001,655 (15% FB Board Policy)

Unassigned: \$14,439,145 (amount available for appropriate)

Total Fund Balance: \$65,474,991

Beginning this year, the Five Year Financial Plan will indicate the "Estimated *Unassigned* Fund Balance" for each of the five years, rather than the "Estimated *Unreserved* Fund Balance" and associated percentage of general fund expenditures represented.

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.

Five Year Financial Plan

REVENUES

Property Taxes

Ad valorem (property) taxes provide 63.6% of the revenue in the General Fund. Projections are based on a tax rate of \$0.70 per \$100 of assessed value for 2013. The total taxable property value is estimated at \$18,400,470,359. Total revenues in this category are projected at \$127,412,626, which represents a 2.8% decrease from the FY 2012 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. This reduction in value results primarily from the impact of the Great Recession. To offset the reduction in value of the tax base, a tax rate of \$0.70 is proposed for FY 2013. While values have declined with the current revaluation, growth in the tax base is anticipated in future years.

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 have occurred in FY2012 in these areas and are anticipated to continue to increase in FY 2013 and beyond.

Sales Taxes

Fiscal Year 2013 sales tax revenue is budgeted at an 8.9% increase from FY 2012, while growth in this area has occurred and is projected to increase, future projections remain conservative. Lingered unemployment rates above 9% and considerable sales tax refunds to nonprofits and governments

have begun affecting the county's sales tax proceeds.

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 as projected. Collections will be used to pay school debt service.

Sales tax revenues are projected to return to pre-recessionary levels by FY 2016. With the recent activity in this area, this seems to be a reasonable expectation.

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 \$8.3 million in lottery proceeds from previous years allows appropriations to exceed receipts in years 2013, 2014 and 2015.

Other Revenues

Capitalized interest proceeds from certificates of participation (COPS) issued in 2009 were realized in FY 2012 to offset interest payments of new school debt service. In fiscal years 2013 and 2014, lottery proceeds are used for debt service on allowable school construction projects incurred on or after January 1, 2003.

Five Year Financial Plan

EXPENDITURES

In January 2012, the Board of Commissioners voted to provide county staff direction for preparing the annual budget for FY 2013 and the associated five-year financial plan. Staffs were directed to maintain current operating expenses flat through FY2016. However, to do so would require a revenue neutral tax rate of \$0.72.

FY 2013 is proposed at \$200,267,199, a tax rate of \$0.70. This is \$2.0 million less than what was previously projected for FY 2013. Several operational reductions were made to include the elimination of 5.3 FTE, which were not forecasted in previous plans due to the decline in available revenues.

Due to new legislation, health benefits are added to the plan beginning FY 2014 for part-time employees that work 30 hours or more.

Overall spending for the five years of the planning period remains relatively flat.

Debt Service

Servicing the county's debt continues to command a significant portion of annual spending – nearly 22 percent in FY2013.

For FY 2013, the County was able to retire about \$13m in debt service, primarily by paying off the jail annex. While no new debt issues are anticipated during the five-year planning period, additional debt service is added in fiscal FY2016.

In FY2012, the first full year of interest payments on Qualified School Construction Bonds (issued in 2011) appeared. However, a Federal subsidy reimburses nearly the entire interest cost on the debt, as indicated in the revenue projections. The principal payments on this debt issue are deferred for 5 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.

Kannapolis Obligation

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 \$1.4million 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 to construct a 60,000 square foot building for the Cabarrus Health Alliance near the Rowan County line, also in downtown Kannapolis.

Undesignated Expenditures

Forecasts for undesignated operating expenditures have been reduced due to changes in available revenues. In prior years, \$1.5m was projected in this area. However, with current projections, the County will need to identify further efficiencies to absorb anticipated cost increases.

Capital Projects

The Five Year Financial Plan also includes funding for a number of capital improvement projects. A detailed schedule and description of these projects is found in the Capital Improvement Plan (CIP).

Conclusion

The spending levels specified in the Five Year Financial Plan are prudent and meet the needs of the County and the school systems 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				Revaluation Year
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Budgeted Revenues for:					
Amended Budget less one time revenues from the previous fiscal year	195,689,189	190,919,359	193,753,913	197,322,997	201,563,664
Ad valorem					
Change resulting from Revaluation	(4,511,649)	-	-	-	-
Growth/Decline in tax base	1,010,555	1,965,492	2,627,880	3,273,147	3,918,142
Other Taxes					
Growth in Sales taxes	1,580,178	177,955	306,155	309,217	312,309
New 1/4 cent sales tax/education capital projects	944,242				
Permits & Fees					
Ambulance Fees	708,000	145,805	150,908	156,190	161,657
Building Inspection Fees	260,334	269,446	278,876	288,637	298,739
Register of Deeds Fees	81,750	275,856	205,265	213,476	217,133
Other					
QSCB Subsidy Payments	27,389	-	-	-	-
Increase (Decrease) in other Revenues	(4,870,629)		-	-	-
Total Re-occurring Revenues	190,919,359	193,753,913	197,322,997	201,563,664	206,471,644
One Time Revenue Sources					
Capital Reserve Funds	-	-	-	-	-
COPs Proceeds - School Debt	1,912,809	1,813,834	-	-	-
Lottery Proceeds	7,307,518	4,911,790	2,063,117	2,000,000	2,000,000
Contribution from Capital Projects Funds	77,513	-	-	-	-
Fund Balance Appropriated	50,000	-	-	-	-
Total One-time Revenues	9,347,840	6,725,624	2,063,117	2,000,000	2,000,000
Total Revenues	200,267,199	200,479,537	199,386,114	203,563,664	208,471,644
Budgeted Expenditures for:					
Amended Budget less one time expenditures from the previous fiscal year	215,583,318	199,030,875	199,259,537	198,166,114	197,613,944
County Services					
Personnel reductions due to efficiencies	(2,124,366)				
Personnel increases due to service expansion	173,304				
Benefits for part-time employees	-	63,117	-	-	-
COLA	-	-	-	-	-
Merit	-	-	-	-	-
Operating (misc., not captured in other categories)	(1,274,954)	139,282	228,214	285,268	320,926
Debt					
Retirement of Debt Service	(13,031,974)	(246,921)	(262,332)	(275,216)	(395,622)
Schools	-	(273,432)	(957,005)	(972,522)	(1,020,064)
Qualified School Construction Bonds	-	-	-	1,330,000	-
Other					
Fulfilled/Added Econ Dev Incentive Grants	(693,000)	687,000	(146,000)	(923,000)	(242,000)
Obligation to Kannapolis	1,421,804	44,000	43,700	3,300	(1,375)
Community Care Clinic	(50,000)	-	-	-	-
Contribution to Internal Service Fund (Health Insurance)	(1,643,000)	-	-	-	-
Contribution to Arena Fund	49,686	(184,384)	-	-	-
Increase (Decrease) in Contingency	620,057	-	-	-	-
Total Re-occurring Expenditures	199,030,875	199,259,537	198,166,114	197,613,944	196,275,809
Funding for Capital Projects/ One-time Expenditures					
Capital Improvement Plan - General Fund Monies	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000
Forester capital outlay	16,324	-	-	-	-
Contribution to Capital Reserve Fund	-	-	-	-	-
Total Capital/One-time Expenditures	1,236,324	1,220,000	1,220,000	1,220,000	1,220,000
Total Expenditures	200,267,199	200,479,537	199,386,114	198,833,944	197,495,809
Revenues over (under) Expenditures	-	(0)	0	4,729,720	10,975,835
Estimated Unassigned Fund Balance	44,440,800	44,440,800	44,440,800	49,170,521	60,146,356
Property Tax Rate	.70/ 100	.70/ 100	.70/ 100	.70/ 100	.70/ 100
Total Debt Service Payments	43,383,512	42,863,159	41,643,822	41,726,084	40,310,398
as a % of Current Budget	21.80%	21.51%	21.01%	21.11%	20.54%

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 Statue 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. Over the last five years, the County’s ratio of net bonded debt to assessed value has not exceeded .87%. At June 30, 2012, the County’s legal debt limit is \$1,291,195,089. The actual applicable outstanding debt is expected to be \$389,134,798, or 23.16% of the legal debt limit, which equates to \$2,116,617, per capita, comprised of \$98,695,001, in General Obligation (G.O) debt, \$274,550,000 in Certificates of Participation, no installment financing and \$3,531,110 in capital leases.

A review of FY 2013 planned capital projects and available revenue sources reveals that \$1,220,000 in spending from the General Fund, excluding other financing sources such as capital reserve funds to fund projects, will be required to implement public schools 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 ¼ cent sales tax for education cost

The projects for the Five Year CIP for 2013-2017 total \$13,457,000. Of this amount, debt totals \$4,000,000 and cash resources equal \$9,457,000. The cash resources are derived as follows: General Fund, \$6,100,000 and Capital Reserve Fund \$3,357,000. Five year planning by service area is as follows:

Capital Improvement Plan

SERVICE AREA	ADOPTED FY 2012	ADOPTED FY 2013	PLANNING FY 2014	PLANNING FY 2015	PLANNING FY 2016	PLANNING FY 2017
General Government	2,750,000	375,000	-	-	-	160,000
Culture and Recreation	161,800	1,127,000	1,125,000	-	370,000	-
Public Safety	-	-	-	4,000,000	-	-
Econ & Physical Dev	-	-	-	-	-	-
Human Services	1,000,000	100,000	100,000	-	-	-
Education	15,897,156	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000
TOTAL	19,808,956	2,822,000	2,445,000	5,220,000	1,590,000	1,380,000
FUNDING SOURCES						
Capital Reserve Fund	3,000,000	1,602,000	1,225,000	-	370,000	160,000
Grants/Other	65,000	-	-	-	-	-
Undetermined Debt Instrument/QSCB's	14,637,156	-	-	4,000,000	-	-
General Fund	2,106,800	1,220,000	1,220,000	1,220,000	1,220,000	1,380,000
TOTAL	19,808,956	2,822,000	2,445,000	5,220,000	1,590,000	1,380,000

CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2012-13

PROJECTS	ADOPTED FY 2012	Recommended FY 2013	PLANNING FY 2014	PLANNING FY 2015	PLANNING FY 2016	PLANNING FY 2017	PLANNING Beyond
<u>General Government:</u>							
Courthouse Chiller		135,000 ¹					
Elections Voting Equipment							1,000,000
Fleet Maintenance Addition / Expansion							465,000
General Services Grounds Division Relocation							260,000
Governmental Center Chiller Replacement <i>(New!)</i>						160,000 ¹	
Governmental Center Main Air Handler Return Fans	100,000 ¹³						
Multi Building Precast Sealing and Caulking		240,000 ¹					
Demolition of Old Board Of Elections Facility	650,000 ¹³						
Old Jail Demolition/Parking Lot Construction	2,000,000 ¹						
Parking Deck - Downtown Area							5,500,000
<u>Culture and Recreation:</u>							
Arena - HVAC Equipment Replacement		1,000,000 ¹					
Arena- Event Center Entrance <i>(New!)</i>					140,000 ¹		
Arena- Marquee Replacement & Sign Enhancements <i>(New!)</i>					112,500 ¹		
Arena- Pave Front Overflow Lot <i>(New!)</i>					117,500 ¹		
Arena - Roof Replacements	96,800 ¹³	52,000 ¹					
Camp T.N. Spencer Park		75,000 ¹	990,000 ¹				2,568,479
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							3,335,000
Frank Liske Park Tennis Courts' Lights Replacement			135,000 ¹				
Harrisburg School Park							500,000
Miscellaneous School Park Projects							5,000,000
North Cabarrus Park							3,850,000
Northeast Cabarrus Community Park							8,475,000
Park Land Acquisition							30,000,000
Robert Wallace Park							8,200,000
Rocky River Greenway							76,000,000
Shandon Property (Mt. Pleasant)							322,500
Kannapolis Library Meeting Room	65,000 ³						
Midland/South Cabarrus Library Branch							2,174,000
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch							4,514,000

CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2012-13

PROJECTS	ADOPTED FY 2012	Recommended FY 2013	PLANNING FY 2014	PLANNING FY 2015	PLANNING FY 2016	PLANNING FY 2017	PLANNING Beyond
<u>Public Safety:</u>							
Courthouse Expansion / Relocation							52,500,000
Emergency Communications Improvements				4,000,000 ⁹			
Public Safety Training Facility							17,000,000
<u>Economic and Physical Development:</u>							
Back Creek Gabbro Hill Natural Heritage Area							100,000
Butcher Branch Forest Natural Heritage Area							700,000
Charity Church Hardwood Forest Natural Heritage Area							4,000,000
Clarke Creek Natural Heritage Area							615,000
Coddle Creek Reservoir Natural Heritage Area							4,900,000
Hartsell Road Mesic Forest Natural Heritage Area							190,000
Prime Farmland Soil							5,500,000
Reed Gold Mine SNHA							2,500,000
Riparian Buffers Floodplain Conservation							500,000
Schweinitz Sunflower Sites Natural Heritage Area							250,000
Significant Natural Heritage Areas - Miscellaneous							200,000
<u>Human Services:</u>							
Human Services Building							30,000,000
Human Services Building HVAC		100,000 ¹	100,000 ¹				
Human Services Building Renovations	1,000,000 ¹						
Senior Center/Concord Building Renovation							650,000
Southern Cabarrus Senior Center							3,390,000
<u>Education:</u>							
Cabarrus County Schools							
Capital Outlay Expense Funding	1,110,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
School Construction/Renovations	11,102,856 ¹⁴						
Subtotal Cabarrus County Schools	12,212,856	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
Kannapolis City Schools							
Capital Outlay Expense Funding	50,000	100,000	100,000	100,000	100,000	100,000	
School Construction/Renovations	3,534,300 ¹⁴						
Subtotal Kannapolis City Schools	3,584,300	100,000	100,000	100,000	100,000	100,000	
Rowan Cabarrus Community College							
Additional Campus Bldg - Design/Build							10,000,000
Capital Outlay Expense Funding	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Subtotal RCCC	100,000	100,000	100,000	100,000	100,000	100,000	10,100,000
SUBTOTAL EDUCATION	15,897,156	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000	10,100,000

CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2012-13

PROJECTS	ADOPTED FY 2012	Recommended FY 2013	PLANNING FY 2014	PLANNING FY 2015	PLANNING FY 2016	PLANNING FY 2017	PLANNING Beyond
GRAND TOTAL - CABARRUS COUNTY	19,808,956	2,822,000	2,445,000	5,220,000	1,590,000	1,380,000	288,575,908
Adequate Public Facility Fund							
Capital Reserve Fund - Other	(3,000,000)	(1,602,000)	(1,225,000)		(370,000)	(160,000)	
COPS Funding							
GO Bonds							
Grants/Other	(65,000)						
Landfill Enterprise Fund							
Lottery Proceeds - Cabarrus							
Lottery Proceeds - Kannapolis							
Other							
Undetermined Debt Instrument/QSCB's	(14,637,156)			(4,000,000)			TBD
GENERAL FUND TOTALS	2,106,800	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000	
FUNDING PROVIDED BY CAPITAL RESERVE FUNDS	846,800	-	-	-	-	-	
FUNDING PROVIDED BY GENERAL FUND MONIES	1,260,000	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000	TBD

+ Indicates New Project Added Since Last Year's CIP

* Indicates New Project Added Mid Fiscal Year

¹. Capital Reserve Funding - other

². Certificate of Participation (COPS) Funding

³. Funding Provided by Grants

⁴. Funding Provided in Solid Waste Enterprise Fund

⁵. General Obligation Bond (GO) Funding

⁶. Adequate Public Facility Fees

⁷. General Fund and Capital Reserve Funding

⁸. Lottery Proceeds

⁹. Undetermined Debt Proceeds

¹⁰. Other

¹¹. Grants and Other

¹². Capital Projects Funds

¹³. Capital Reserve Funding - General Fund

¹⁴. Qualified School Construction Bonds

5 YR CIP TOTAL	13,457,000
Paid by Debt	4,000,000
Paid by Cash Resources	9,457,000
% Paid by Cash	70.28%

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Courthouse Chiller Replacement

Total Cost: \$ 135,000



Project Description

Replacement of one (1) rooftop chiller used for cooling of the building.

Background & Justification / Status

The courthouse has two (2) rooftop chillers. One was replaced two years ago as it had reached its mechanical life expectancy and also had two non-repairable stages. The second chiller is now at the end of it's life and we have lost one stage on it.

Impact If Delayed or Not Funded

System failure resulting in the in-ability to provide cooling to the Courthouse

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		135,000					
Other							
Total	-	135,000	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD		135,000					
Total	-	135,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Board of Elections

Function: General Government

Project Title: Elections Voting Equipment

Total Cost: \$ 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 VTD for the Early Absentee Voting Sites, mail in Absentees and provisional voting.

Background & Justification / Status

The equipment we have now is the M100 and the AutoMark ADA equipment. All equipment was bought with HAVA (Help American Vote Act) in 2006. This equipment does not follow VTD (Verifiable Tabulation Districts) requirements. Therefore, we are required within 60 days of an election to separate ballots manually by precincts for our early absentee voting, our early absentee satellite sites and our mail absentee voting. Once our equipment becomes obsolete, the laws change or we are unable to meet the 60 day deadline, we will be required to get new equipment once it is available and certified by the State. We have been able to reduce the amount needed by anticipating that Cabarrus County will continue using 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			
	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							1,000,000
Other							
Total	-	-	-	-	-	-	1,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD							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			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
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							
Other TBD							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: \$ 160,000

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment						160,000	
Other							
Total	-	-	-	-	-	160,000	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD						160,000	
Total	-	-	-	-	-	160,000	-
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 Center Main Air Handler
Return Fans Replacement

Total Cost: \$ 100,000

Project Description

Replacement of the return fans that bring air back to the main four (4) air handlers in the building located in the basement.

Background & Justification / Status

The existing fans are original to the building. They are 20 years old and have exceeded life expectancy. As of October 2011 proposals have been requested.

Impact If Delayed or Not Funded

Project is in progress

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input checked="" type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	100,000						
Other							
Total	100,000	-	-	-	-	-	-
Funding Sources							
General Fund	100,000						
Debt							
Grants							
Permits/Fees							
Other TBD							
Total	100,000	-	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Multi Building Precast Sealing and Caulking

Total Cost: \$ 240,000



Project Description

Exterior caulking and exterior wall and precast sealing at Governmental Center, Concord Library, and Courthouse

Background & Justification / Status

This type of sealing both the actual precast panel and caulking in between the panel is done on a 10-15 year basis at industry standard. All of these buildings are at 20 plus years since extensive sealing was done. Over the past four (4) years portions of the Governmental Center have been caulked but the precast has not been sealed.

Impact If Delayed or Not Funded

Continued water intrusion to the building and the precast panels

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		240,000					
Equipment							
Other							
Total	-	240,000	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD		240,000					
Total	-	240,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Demolition of the old Board of Elections Facility

Total Cost: \$ 650,000



Project Description

Environmental abatement, equipment removal, and demolition of the old Board of Elections facility located at 53 Corban Avenue.

Background & Justification / Status

The Board of Elections department moved into their new facility in September 2011 leaving their old facility vacant. The old facility has structural and mechanical deficiencies as well as not being to code in terms of ADA. The demolition of the building will leave area for either a small parking lot for downtown use or green space. As of October 2011 architect/engineer has been selected and all asbestos and lead based paint surveys have been completed.

Impact If Delayed or Not Funded

Project is in progress.

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input checked="" type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design	50,000						
Land/Acquisition							
Construction	600,000						
Building Improvements							
Equipment							
Other							
Total	650,000	-	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD	650,000						
Total	650,000	-	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Old Jail Demolition and Parking Lot Construction

Total Cost: \$ 2,000,000



Project Description

Environmental abatement, equipment removal, and demolition of the "Old Jail Annex 88" and construction of a parking lot in the area it currently occupies

Background & Justification / Status

The jail operations relocated to the new Jail Housing located at 40 Corban Avenue in June 2011. The portion of the jail to be demolished was an addition to the original Jail and will require significant environmental abatement and equipment relocation. Engineering and architectural services have been secured and environmental abatement will take place in January of 2012. A parking lot will be constructed in the area the building currently occupies.

Impact If Delayed or Not Funded

Project is in progress.

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input checked="" type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design	120,000						
Land/Acquisition							
Construction	1,000,000						
Building Improvements	880,000						
Equipment							
Other							
Total	2,000,000	-	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD	2,000,000						
Total	2,000,000	-	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Government

Project Title: Parking Deck Downtown Area

Project Description:

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

Total Cost **\$ 5,500,000**

Type: ☒ New ☐ Expansion ☐ Replacement **Status:** ☐ In Progress

Project Costs	FY 2011 Adopted	FY 2012 Proposed	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							5,500,000
Equipment							
Other							
Total							5,500,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve							
Other - TBD							5,500,000
Total							5,500,000
Operating Impact							
Total							

Operating Budget Impact:

Cost of operational impact would include cleaning and maintenance.

Capital Improvement Plan

Department: Arena & Events Center (GSA)

Function: Cultural & Recreation

Project Title: HVAC Equipment Replacement

Total Cost: \$ 1,000,000



Project Description

Replacement of chillers, main air handlers, and rooftop package units at the Arena and Events Center including Arena, Events Center, Gold Hall 1 & 2, and Cabarrus Meeting Rooms

Background & Justification / Status

The current equipment was installed in 2000 and is being maintained by in-house staff. We will continue to maintain this equipment until the useful life expectancy has expired. At that time, it will be necessary to upgrade the systems to new technology because of age. If we are successful in our maintenance program during the life expectancy period, we may be looking to upgrade around 2013-2020.

Impact If Delayed or Not Funded

System failure resulting in the in-ability to provide HVAC to the Arena and Events Center

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	FY 2012	FY 2013	FY 2014	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete	FY 2015	FY 2016	FY 2017
Project Costs	Adopted	Request	Planning	Planning	Planning	Planning	Future Years
Planning/Design		40,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment		960,000					
Other							
Total	-	1,000,000	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD		1,000,000					
Total	-	1,000,000	-	-	-	-	-
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: 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/tradeshows 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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD					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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD					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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD					117,500		
Total	-	-	-	-	117,500	-	-
Operating Budget Impact							
Salaries & Benefits					(10,560)	(10,560)	
Materials & Supplies					(500)	(500)	
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	(11,060)		-

Capital Improvement Plan

Department: Arena & Events Center (GSA)

Function: Cultural & Recreation

Project Title: Roof Replacements

Total Cost: \$ 148,800



Project Description

Due to current age conditions and water intrusion, roof replacements and cap repairs are necessary at the Arena and Events Center. Phase 1 will consist of replacing the Gold Hall roof and removing sheetrock ceiling, installing soffit and trim at the Gold Hall entrance. Phase 2 will replace the roof on the Arena.

Background & Justification / Status

Currently seeking an RFQ for an architect/engineer to design the transition changes to the soffit. RFB for actual roof replacement to be posted in December 2011.

Impact If Delayed or Not Funded

Continued rotting of the facade stucco and interior drywall. We can possibly delay Phase 2

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input checked="" type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design	6,800						
Land/Acquisition							
Construction							
Building Improvements	90,000	52,000					
Equipment							
Other							
Total	96,800	52,000	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD	96,800	52,000					
Total	96,800	52,000	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Parks and Recreation

Function: Cultural & Recreational

Project Title: Camp T.N. Spencer Park

Total Cost: \$ 3,633,479



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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design		75,000					150,000
Land/Acquisition							
Construction			900,000				2,198,618
Building Improvements							
Equipment							
Other			90,000				219,861
Total	-	75,000	990,000	-	-	-	2,568,479
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD		75,000	990,000				2,568,479
Total	-	75,000	990,000	-	-	-	2,568,479
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-			-	-		

Capital Improvement Plan

Department: Parks

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

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 parkland be shared with wildlife; therefore, only passive activities may be constructed on the site. In FY 2006-2007, 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.



Total Cost: \$ 1,260,929

Type: ☐ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

Project Costs	FY 2011 Adopted	FY 2012 Proposed	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Planning/Design							88,323
Land/Acquisition							1,096,459
Construction							
Equipment							76,147
Other							
Total							1,260,929
Funding Sources							
General Fund							1,260,929
Debt							
Grants							
Permits/Fees							
Capital Reserve							
Other - TBD							
Total							1,260,929
Operating Impact							
Total							

Operating Budget Impact:

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD							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: Parks and Recreation

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 (2018). 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 (2020), 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.

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							200,000
Land/Acquisition							
Construction							2,850,000
Building Improvements							
Equipment							
Other							285,000
Total	-	-	-	-	-	-	3,335,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							3,335,000
Total	-	-	-	-	-	-	3,335,000
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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD			135,000				
Total	-	-	135,000	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other			(600)				
Total	-	-	(600)	-	-	-	-

Capital Improvement Plan

Department: Parks and Recreation

Function: Cultural & Recreational

Project Title: Harrisburg School Park

Total Cost: 500,000



Project Description

In 2003-2004, BOC approved funds to construct a concession/restroom building for the complex. Harrisburg provided additional funds (\$37,618) to construct a second story on this multipurpose building. Items requested to complete the project include: lights/fence/irrigation/turf two ball field-soccer combo fields, paved/perimeter trail and signage.

Background & Justification / Status

Harrisburg Youth League (HYL), the largest athletic organization in Cabarrus County, is an active partner in this replacement project. The HYL have purchased an additional two acres of adjoining land that allowed for a four-field athletic complex to be constructed on the site. In 1999-2001, the BOC approved funds to construct a four field baseball/softball complex which includes lights, fencing, bleachers, irrigation, turf improvement, and gymnasium scoreboard/bleachers. This has been completed.

Impact If Delayed or Not Funded

Overuse of existing fields and lack of adequate down time for maintenance leads to sub-standard turf which can be a liability for those using them. The addition of two fields would help to alleviate this problem. The Harrisburg area continues to grow leading to an even larger demand for recreational facilities.

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							21,740
Land/Acquisition							
Construction							478,260
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	500,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							500,000
Total	-	-	-	-	-	-	500,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Parks and Recreation

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, 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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD							5,000,000
Total	-	-	-	-	-	-	5,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Parks and Recreation

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD							3,850,000
Total	-	-	-	-	-	-	3,850,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Parks and Recreation

Function: Cultural & Recreational

Project Title: Northeast Park

Total Cost: \$8,475,000



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			
	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							100,000
Land/Acquisition							5,875,000
Construction							2,500,000
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	8,475,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							8,475,000
Total	-	-	-	-	-	-	8,475,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Parks and Recreation

Function: Cultural & Recreational

Project Title: Park Land Acquisition

Total Cost: \$30,000,000



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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							30,000,000
Construction							
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	30,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							30,000,000
Total	-	-	-	-	-	-	30,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Parks and Recreation

Function: Cultural & Recreational

Project Title: Robert Wallace Park

Total Cost: 8,200,000



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

Phase I cost of \$2,472,159 includes: the main infrastructure, maintenance building, fishing pier, boardwalk walking/hiking/hiking and support facilities and amenities. Phase II is projected to cost \$2,889,608 and includes picnic sites, multipurpose building, restrooms, cabins, splash pad, lake dam construction, and support facilities and amenities. Phase III is estimated to cost \$2,088,233 and will include: amphitheater, picnic sites, dog park, primitive camp sites, athletic field irrigation/sprigging/lighting, lighted tennis courts, bike track, support amenities and facilities. As many "Green" measures as possible will be implemented during development.

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							750,000
Land/Acquisition							
Construction							7,450,000
Building Improvements							
Equipment							
Other							
Total	-		-	-	-	-	8,200,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							8,200,000
Total	-		-	-	-	-	8,200,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		

Capital Improvement Plan

Department: Parks and Recreation

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 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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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							
Other TBD							76,000,000
Total	-	-	-	-	-	-	76,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	

Capital Improvement Plan

Department: Parks

Project Title: Shandon Property (Mt. Pleasant)

Project Description:

Cabarrus County was the recipient of a Clean Water Management Trust Fund Grant to purchase a 47.9 acre floodplane next to Odenburg Subdivision. This property is along the south loop of the Carolina Thread Trail. The land adjacent to the 47.9 acre parcel is in negotiation to purchase through a PARTF Grant. This park will be passive in nature/with greenway, shelters, benches, and restroom/storage building. "Green" practices will be implemented where feasible and practical. Phase I of the project will include natural surface greenway, bridge to cross creek, parking and entrance and restroom/storage building.



Total Cost 322,500

Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

Project Costs	FY 2011 Adopted	FY 2012 Proposed	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Planning/Design							20,000
Land/Acquisition							
Construction							295,000
Equipment							7,500
Other							
Total							322,500
Funding Sources							
General Fund							122,500
Debt							
Grants							200,000
Permits/Fees							
Capital Reserve							
Other - TBD							
Total							322,500
Operating Impact							
Total							

Operating Budget Impact:

Minimal operations of mowing and a gate installed for security.

Capital Improvement Plan

Department: Library

Function: Cultural & Recreational

Project Title: Kannapolis Library Meeting Room

Total Cost: \$ 65,000



Project Description

Convert the former local history room into a meeting room with separate HVAC and lighting.

Background & Justification / Status

In the summer of 2011 the History Room at the Kannapolis Library was closed and the space is currently being used for library programs. This space needs some alterations to make it more conducive to programming -- full-size walls, separate HVAC controls and separate lighting controls. 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. Project is in the planning stage.

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	65,000						
Building Improvements							
Equipment							
Other							
Total	65,000	-	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD	65,000						
Total	65,000	-	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other		5,000					
Total	-	5,000	-	-	-		-

Capital Improvement Plan

Department: Library

Function: Cultural & Recreational

Project Title: Midland /South Cabarrus Library Branch

Total Cost: \$ 2,174,000

Project Description

A 7,000 SF library in Midland.

Background & Justification / Status

Residents in Midland are currently unserved by a library within reasonable driving distance. An approximately 7,000 SF library is needed in that area within the next 8 to 10 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 goal # 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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							124,000
Land/Acquisition							
Construction							1,540,000
Building Improvements							
Equipment							210,000
Other							300,000
Total	-	-	-	-	-	-	2,174,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							2,174,000
Total	-	-	-	-	-	-	2,174,000
Operating Budget Impact							
Salaries & Benefits							280,000
Materials & Supplies							100,000
Contracts & Services							25,000
Capital Outlay							
Other							6,500
Total	-	-	-	-	-	-	411,500

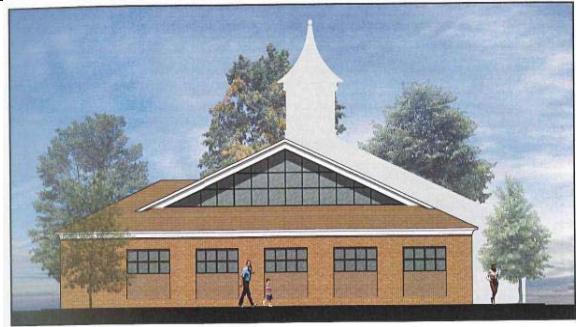
Capital Improvement Plan

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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 goal # 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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 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: \$ 52,500,000



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 upon the economic climate funding for this project should begin in future years beyond FY 2017.

Impact If Delayed or Not Funded

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							2,500,000
Land/Acquisition							48,000,000
Construction							
Building Improvements							2,000,000
Equipment							
Other							
Total	-	-	-	-	-	-	52,500,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							52,500,000
Total	-	-	-	-	-	-	52,500,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Sheriff

Project Title: Emergency Communications Improvements

Project Description:

To purchase equipment and computer software needed to make the transition from our current analog radio (emergency communication) system to an enhanced P25 digital emergency communication system. The funds identified are the county's portion needed to purchase the new enhanced system. The current system with the budgeted 2012 improvements will need to be completely replaced by 2015. Concord and Kannapolis will participate in funding this project as well. The estimated cost of the new system will be \$9 million.

Total Cost \$ 4,000,000

Type: ☒ New ☐ Expansion ☒ Replacement **Status:** ☐ In Progress

	FY 2011 Adopted	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Equipment					4,000,000		
Other							
Total					4,000,000		
Funding Sources							
General Fund							
Debt					4,000,000		
Grants							
Permits/Fees							
Other - Capital Reserve							
Capital Projects Fund							
Total					4,000,000		
Operating Impact							
Total							

Operating Budget Impact:

There are no operational costs anticipated for this project presently. The debt service for this project has not been included in the five year plan for FY 16.

Capital Improvement Plan

Department: Emergency Management

Project Title: Public Safety Training Center Feasibility Study, Design & Master-Plan

Project Description:

This project will include a feasibility study, design and master-plan for a county public safety training center that will be utilized by law enforcement, fire, emergency medical, rescue, and emergency management personnel to enhance knowledge, skills and abilities as related to emergency response. This facility will provide our public safety agencies a location to accomplish agency requirements for training, helping meet the county strategic goal for preparation and response to emergency situations. A committee comprised of members of public safety agencies, county officials and community college personnel are meeting to develop the program needs desired for this facility. Funding was originally placed in the 2009 budget.



Total Cost \$ 17,000,000

Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☒ In Progress

	FY 2011 Adopted	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							17,000,000
Equipment							
Other							
Total							17,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve							
Other - TBD							17,000,000
Total							17,000,000
Operating Impact							
Total							

Operating Budget Impact:

There will be no impact on the operating budget this year. Programming document is complete. Once County identifies possible locations, site assessments can be performed and operating costs for staffing, utilities and maintenance can be projected.

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Back Creek Gabbro Hill Significant Natural Heritage Area

Total Cost: \$ 100,000



Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Two priority areas have been developed since the 2002 report was released and other areas are owned by developers/investors. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							100,000
Construction							
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	100,000
Funding Sources							
General Fund							
Debt							
Grants							50,000
Permits/Fees							
Other TBD							50,000
Total	-	-	-	-	-	-	100,000
Operating Budget Impact							
Salaries & Benefits							
Operations							
Capital Outlay							
Total	-	-	-	-	-	-	-

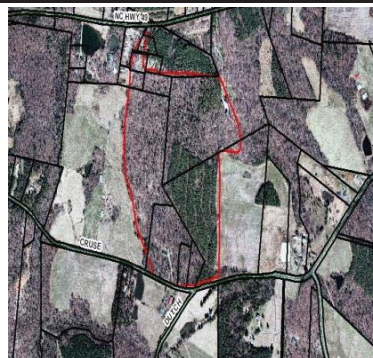
Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Butcher Branch Forest Significant Natural Heritage Area

Total Cost: \$ 700,000



Project Description

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

Background & Justification / Status

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

Impact If 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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							700,000
Construction							
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	700,000
Funding Sources							
General Fund							
Debt							
Grants							350,000
Permits/Fees							
Other TBD							350,000
Total	-	-	-	-	-	-	700,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic and Physical Development

Project Title: Charity Church Hardwood Forest
Significant Natural Heritage Area

Total Cost: \$ 4,000,000



Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Two priority areas have been developed since the 2002 report was released and others owned by developers/investors. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							4,000,000
Construction							
Building Improvements							
Equipment							
Other							
Total	-	-	-	-	-	-	4,000,000
Funding Sources							
General Fund							
Debt							
Grants							2,250,000
Permits/Fees							
Other TBD							1,750,000
Total	-	-	-	-	-	-	4,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic and Physical Development

Project Title: Clarke Creek Heron Rookery Significant Natural Heritage Area

Total Cost: \$ 615,000



Project Description

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

Background & Justification / Status

This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal. The proposed project is to either solicit donated conservation easements, or purchase development rights on and/or fee simple titles on part or all of parcels within this SNHA and place a conservation easement on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Cabarrus SWCD plans a conservation field school to be based on 33 acres they own inside this natural area. The county has donated a conservation easement on 36+ acres in the buffer on this natural area to Cabarrus SWCD.

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Two priority areas have been developed since the 2002 report was released and others are owned by developers/investors. An approved subdivision plan exists on a parcel adjacent to the SWCD property. And an existing residence is for sale on another parcel adjacent to the SWCD property. Acquisition of this parcel would provide improved access to the SWCD property. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							600,000
Construction							
Building Improvements							
Equipment							15,000
Other							
Total	-	-	-	-	-	-	615,000
Funding Sources							
General Fund							
Debt							
Grants							300,000
Permits/Fees							
Other TBD							
Total	-	-	-	-	-	-	300,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

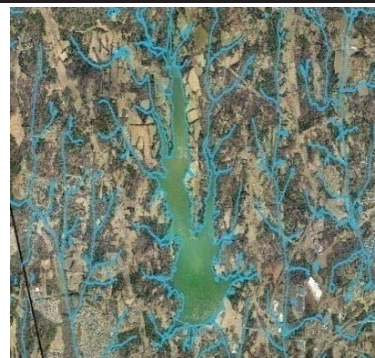
Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Coddle Creek Reservoir SNHA

Total Cost: \$ 4,900,000



Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Permanent conservation easements are more cost-effective than purchase of fee-simple property titles to protect water quality. Water quality will decline as development increases in this watershed, resulting in increased costs associated with water treatment.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							4,900,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	4,900,000
Funding Sources							
General Fund							
Debt							
Grants							2,450,000
Permits/Fees							
Other TBD							2,450,000
Total	-	-	-	-	-	-	4,900,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Hartsell Road Mesic Forest Significant Natural Heritage Area

Total Cost: \$ 190,000

Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Two priority areas have been developed since the 2002 report was released and other areas are owned by developers/investors.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							190,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	190,000
Funding Sources							
General Fund							
Debt							
Grants							95,000
Permits/Fees							
Other TBD							95,000
Total	-	-	-	-	-	-	190,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Prime Farmland Soil

Total Cost: \$ 5,500,000

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			
	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							5,500,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	5,500,000
Funding Sources							
General Fund							
Debt							
Grants							2,750,000
Permits/Fees							
Other TBD							2,750,000
Total	-	-	-	-	-	-	5,500,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Reed Gold Mine SNHA

Total Cost: \$ 2,500,000

Project Description

Protect Reed Gold Mine SNHA (ca. 822 ac.), a state-designated local Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Two priority areas have been developed since the 2002 report was released and other areas are owned by developers/investors. The area surrounding this official state historic site continues to develop. One subdivision currently adjoins the state property and another subdivision plan is approved. The Town of Locust has annexed land next to and near the state property. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							2,500,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	2,500,000
Funding Sources							
General Fund							
Debt							
Grants							1,250,000
Permits/Fees							
Other TBD							1,250,000
Total	-	-	-	-	-	-	2,500,000
Operating Budget Impact							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Riparian Buffers/Floodplains Conservation

Total Cost: \$ 500,000

Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Two priority areas have been developed since the 2002 report was released and others are owned by developers/investors. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes. Flooding and resulting loss of lives and property will increase more rapidly due to debris blockages and siltation of stream channels as a result of unstable stream banks and inadequate vegetative buffers.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							500,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	500,000
Funding Sources							
General Fund							
Debt							
Grants							250,000
Permits/Fees							
Other TBD							250,000
Total	-	-	-	-	-	-	500,000
Operating Budget Impact							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Schweinitz Sunflower Sites Significant Natural Heritage Areas

Total Cost: \$ 250,000

Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on these and other priority conservation projects, are likely to increase in the future. Two priority areas have been developed since the 2002 report was released and others owned by developers/investors. A utility right-of-way on the Miami Church Hill site was heavily impacted this year by logging activity. This site is currently for sale and development plans have been proposed. Delay in funding could result in a missed opportunity to protect this particular site.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							250,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	250,000
Funding Sources							
General Fund							
Debt							
Grants							125,000
Permits/Fees							
Other TBD							125,000
Total	-	-	-	-	-	-	250,000
Operating Budget Impact							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Planning & Development - Conservation

Function: Economic & Physical Development

Project Title: Significant Natural Heritage Areas -
Miscellaneous Conservation

Total Cost: \$ 200,000

Project Description

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

Background & Justification / Status

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

Impact If Delayed or Not Funded

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on these and other priority conservation projects, is likely to increase in the future. Two priority areas have been developed since the 2002 report was released and others are owned by developers/investors. A wetland in the Rocky River Corridor was altered by construction of Bruton Smith Blvd. and a portion of state Stonewall Jackson YDC. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							200,000
Construction							
Building Improvements							
Equipment							
Total	-	-	-	-	-	-	200,000
Funding Sources							
General Fund							
Debt							
Grants							50,000
Permits/Fees							
Other TBD							150,000
Total	-	-	-	-	-	-	200,000
Operating Budget Impact							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Human Services

Project Title: Human Services Building

Project Description:

A new building to house the Human Service departments of Cabarrus County is needed. The current lease contract expires in 2012. DSS and the other Human services departments are currently at capacity and will need additional space for future growth.

Total Cost **\$ 30,000,000**

Type: ☐ New ☐ Expansion ☒ Replacement **Status:** ☐ In Progress

Project Costs	FY 2011 Adopted	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							30,000,000
Equipment							
Other							
Total							30,000,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - TBD							30,000,000
Total							30,000,000
Operating Impact							
Total							

Operating Budget Impact:

Since this building would replace a current facility, heating, cooling, and maintenance budgets already exist. Size and efficiencies will impact whether costs will stay the same, be reduced, or increased.

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Human Services Building HVAC

Total Cost: \$ 200,000



Project Description

There are currently over 40 roof top units at the Human Services Center. This CIP allows for roughly 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

Over 25 of these units are over 13 years old and have had numerous compressor failures. We have been replacing 6-9 each year for the past four years

Impact If Delayed or Not Funded

Complete failure of the units would not allow us to provide heat and cooling to the building.

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
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							
Other TBD		100,000	100,000				
Total	-	100,000	100,000	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-		-

Capital Improvement Plan

Department: General Services

Function: Human Services

Project Title: Renovations of HSC building

Total Cost: \$ 1,000,000



Project Description

Renovations of over 30,000 square feet in the part of the building that used to house the Health Alliance will provide office space for DSS, Aging, Transportation, and DSS-Legal. A fenced in parking lot will also be provided for Transportation's vans in order to protect them from vandalism and theft.

Background & Justification / Status

Architect has been selected for this project in October 2011. Planning and programming will begin November 2011. Plan is to begin renovations in August 2012.

Impact If Delayed or Not Funded

Project is in progress.

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input checked="" type="checkbox"/> In Progress <input type="checkbox"/> Complete			
	FY 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design	50,000						
Land/Acquisition							
Construction	75,000						
Building Improvements	875,000						
Equipment							
Other							
Total	1,000,000	-	-	-	-	-	-
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD	1,000,000						
Total	1,000,000	-	-	-	-	-	-
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: General Services

Function: Human Services

Project Title: Senior Center/Concord Building Renovations

Total Cost: \$ 650,000



Project Description

Convert approximately 2,000 sq. ft. of space that is currently utilized as office space by Dept. of Aging staff to programming space to be used primarily as a Wellness Center for older adults and adults with disabilities. This facility will be utilized by the public to participate in a variety of health promotional and wellness related programs and/or classes provided by the Cabarrus County Dept. of Aging. These renovations will also include access to public restrooms from the park area behind the Senior Center (walking trail, horseshoe courts, bocce courts, shuffleboard courts, and picnic shelter). The Wellness Center will be divided into two basic areas. 1) Strength Conditioning and Cardiovascular equipment and 2) Studio for fitness/dance classes. There will be office space for Senior Center staff and restroom/dressing room facilities.

Background & Justification / Status

The Dept. of Aging is currently involved in transition into the new "Human Services Dept." and most of the departmental staff will be relocated to the Human Services facility in Kannapolis once this space is vacated by the Cabarrus Health Alliance and renovations are complete on this building. Once these employees are relocated to the new office space, the current office space at the Concord Senior Center will be available to be utilized to expand programming space at the Senior Center. The demand for an expanded wellness program is overwhelming and this renovation will allow Senior Center staff to better serve local citizens, thus allowing for expanded educational/leisure programming in the existing facility space.

Impact If Delayed or Not Funded

If this renovation project is not completed, the Senior Center staff will not be able to expand the overall wellness program for older adults and adults with disabilities. The space recommended for this renovation project will be unutilized because the need for office space in the Concord Senior Center will be minimal.

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 2012 Adopted	FY 2013 Request	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Project Costs							
Planning/Design							50,000
Land/Acquisition							
Construction							
Building Improvements							500,000
Equipment							100,000
Total	-		-	-	-	-	650,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other TBD							650,000
Total	-	-	-	-	-	-	650,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Total	-	-	-	-	-	-	-

Capital Improvement Plan

Department: Aging

Project Title: Southern Cabarrus Senior Center

Project Description:

This Adopted facility will accomodate the needs of the LunchPlus Club under the umbrella of the new Senior Center for the Midland community and southern area of Cabarrus County. This facility will allow a central location in this community for the Dept of Aging 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 of services by Baby Boomers indicates the need for this facility.

Total Cost \$ **3,390,000**

Type: ☒ New ☐ Expansion ☐ Replacement **Status:** ☐ In Progress

Project Costs	FY 2011 Adopted	FY 2012 Proposed	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							3,390,000
Equipment							
Other							
Total							3,390,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - TBD							3,390,000
Total							3,390,000
Operating Impact							
Total							174,620

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs (1 full-time Program Coordinator, 1 full-time Secretary, and 1 part-time Senior Center Supervisor) at approximately \$144,620 (salary/benefits). Additional expenses for part-time 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 through the Dept. of Aging.

Capital Improvement Plan

Department: Education - Cabarrus County Schools

Project Title: Capital Outlay Expense Funding

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.

Funds were also appropriated for the purchase of a fuel truck in FY 2012.

Type: ☐ New ☐ Expansion ☐ Replacement **Status:** ☒ In Progress

Project Costs	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	1,110,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
Other							
Total	1,110,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
Funding Sources							
General Fund	1,110,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	
Debt							
Grants							
Permits/Fees							
Capital Reserve							
Other							
Total	1,110,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	

Operating Budget Impact:

No operational impact to the County's General Fund

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: Qualified School Construction Bonds- Adjust through Fiscal Year 2012

Project Description:

Beverly Hills Elementary

Update control system and replace chillers: \$332,556

Hurricane windows for 4 classrooms - safety: \$78,653

Central Cabarrus High

Update control system and replace chillers: \$676,163

Add and upgrade electrical service : \$225,000

Window replacement: \$395,000

Renovations to office area: \$280,000

Switches, Wireless, Wiring: \$275,000

Coltrane Webb Elementary

Renovations for Magnet School: \$121,347

Concord High

Update control system and replace chillers: \$895,451

Enclose courtyard, additional dining area - Fire Marshal approved

Auditorium seating, acoustical panels: \$298,500

Renovation to Weight Room: \$100,000

Renovations to Vocational Building: \$16,500

Wireless and Wiring: \$52,000

Servers, Switches and Wireless: \$200,000

Dining Room Expansion: \$510,000

J M Robinson High

Switches and Wireless : \$325,000

J N Fries Middle

Replace roof : \$220,000

Servers, Switches, Wireless, Wiring: \$235,000

Mt. Pleasant Elementary

Replace 2 main air handlers, add control system, new a/c: \$785,957

Mt. Pleasant High

Replace boilers; \$63,000

Mt. Pleasant Middle

New chiller - 6th grade, and replace unit vents on old voc bldgs and update controls: \$476,018

Servers, Switches, Wireless, Wiring: \$179,000

Northwest Cabarrus High

Field, irrigation, track, lights, fencing, restrooms beside Boger: \$600,000

Update control system and replace chillers: \$696,171

New main entrance renovation: \$175,000

Wireless: \$74,000

Gym improvements: \$1,500,000

Northwest Cabarrus Middle

Replace C Wing WSHP, HVAC replace controls: \$226,695

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: Qualified School Construction Bonds

Project Description Continued:

System Wide

Electrical breaker panel cleaning and infrared testing: \$375,846

Kitchen hood replacement: \$200,000

Winecoff

Switches and Wireless: \$125,000

Performance Learning Center

Renovations \$200,000

Total Project Proposal: \$11,102,857

Type: ☒ New ☐ Expansion ☐ Replacement **Status:** ☐ In Progress

Project Costs	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	11,102,856						
Equipment							
Other							
Total	11,102,856						
Funding Sources							
General Fund							
Debt - QSCB	11,102,856						
Grants							
Capital Reserve							
Total	11,102,856						
Operating Impact							
Total	5,017	5,205	5,205	5,205	1,335,205	1,335,205	1,335,205

Operating Budget Impact:

Net of interest and principal payments for 2011A COPS issue for both school districts through FY 2026.

Capital Improvement Plan

Department: Education- Kannapolis City Schools

Project Title: Capital Outlay Expense Funding

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.

Total Cost \$ 100,000 annually

Type: ☐ New ☐ Expansion ☐ Replacement **Status:** ☒ In Progress

Project Costs	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	50,000	100,000	100,000	100,000	100,000	100,000	
Other							
Total	50,000	100,000	100,000	100,000	100,000	100,000	
Funding Sources							
General Fund	50,000	100,000	100,000	100,000	100,000	100,000	
Debt							
Grants							
Permits/Fees							
Capital Reserve							
Other							
Total	50,000	100,000	100,000	100,000	100,000	100,000	

Operating Budget Impact:

No operational impact to the County's budget.

Capital Improvement Plan

Department: Kannapolis City Schools

Project Title: School Construction/Renovations

Project Description:

Listed below are the proposed projects for the Qualified School Construction Bond (QSCB):

\$1.2 million – Roof – Kannapolis Intermediate

\$1.5 million – HVAC – Kannapolis Intermediate

\$75,000 - HVAC Controls – Jackson Park

\$90,000 – HVAC Unit and Controls – Woodrow Wilson

\$50,000 – HVAC Units – Fred L. Wilson

\$75,000 – HVAC Controls – Forest Park

\$50,000 – Parking Lot – Forest Park

\$25,000 – Parking Lot – A.L. Brown

\$65,000 – Chiller – A.L. Brown

\$404,300 – Lighting – A.L. Brown

TOTAL: \$3,534,300

Type: ☒ New ☐ Expansion ☐ Replacement **Status:** ☐ In Progress

Project Costs	FY 2011 Adopted	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		3,534,300					
Equipment							
Other							
Total		3,534,300					
Funding Sources							
General Fund							
Debt - QSCB		3,534,300					
Grants							
Capital Reserve							
Total		3,534,300					
Operating Impact							
Total		5,017	5,205	5,205	5,205	1,335,205	1,335,205

Operating Budget Impact:

Net of interest and principal payments for 2011A COPS issue for both school districts through FY 2026.

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Project Title: Additional South Campus Building

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 FY 2006 with opening in 2007.



Total cost \$ **10,000,000**

Type: ☒ New ☐ Expansion ☐ Replacement **Status:** ☐ In Progress

Project Costs	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							10,000,000
Equipment							
Other							
Total							10,000,000
Funding Sources							
General Fund							
Debt							TBD
Grants							
Permits/Fees							
Capital Reserve - GF							
Other							
Total							10,000,000

Operating Budget Impact:

Annual operational funding for the new building is estimated at approximately \$250,000+ for expenses related to instruction, support and other operating needs.

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Project Title: Capital Outlay Expense Funding

Project Description:

Replacement roof for the original building (building 1000) on the college's south campus. The current roof is at the end of its expected life.

Total Cost 100,000 annually

Type: ☒ New ☐ Expansion ☒ Replacement **Status:** ☐ In Progress

Project Costs	FY 2012 Adopted	FY 2013 Planning	FY 2014 Planning	FY 2015 Planning	FY 2016 Planning	FY 2017 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other							
Total	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Funding Sources							
General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Debt							
Grants							
Permits/Fees							
Capital Reserve - GF							
Other							
Total	100,000	100,000	100,000	100,000	100,000	100,000	100,000

Operating Budget Impact:

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.

OVERVIEW:

The Board of County Commissioners serves as the governing body for Cabarrus County and as elected leadership should be reflective of its constituency. With the input of business, industry and county residents, the Board assumes the role of consensus decision-makers directing county government through policy development, funding decisions, appointment of advisory groups and selection of professional staff. The Board approves the annual budget; sets policies, goals and objectives to direct the County's growth and development; adopts and provides for ordinances, rules and regulations as necessary for the general welfare of County citizens; and enters into written contractual or legal obligations on behalf of the County.

The Clerk to the Board is responsible for recording, processing and maintaining accurate records of Board actions.

MAJOR ACCOMPLISHMENTS

- Approved Agreements: Regional Communications Interoperability of Public Safety Agencies (Emergency 911 Radio System)
- Hired a New County Manager
- Approved 2012 Market and Present Use Schedule of Values for revaluation
- Approved "Rotary Square" - Development on the Corner of Union and Corban Streets
- Approved Interagency Agreements for Collaborative Technology Services for Cabarrus County and Kannapolis City Schools
- Approved Management Agreement and Additional Funding for Large Animal Harvesting and Processing Facility
- Opened New Board of Elections Facility and Held an Open-House Reception
- Commissioned a County-wide Fire Study
- Hosted the 2011 NCACC (North Carolina Association of County Commissioners) Annual Conference

CHALLENGES & TRENDS

- Unprecedented declining property values

BUDGET HIGHLIGHTS & CHANGES

- In FY 2012, the Legal Department had its own budget. In FY 2013, the Legal Department was split and \$430,000 went to the Board of Commissioners' department budget and \$350,000 to the Human Services department budget.
- \$60,000 which was included in FY 2012 for a NCACC conference was not budgeted in FY 2013.

Board of Commissioners

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	214,919	216,622	248,728	248,728	
Operations	67,988	139,758	471,212	471,212	
Capital Outlay	-	-	-	-	
Total Expense	282,907	356,380	719,940	719,940	102%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
Total Revenue	-	-	-	-	0%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

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		ACHIEVEMENT STAGE
Goal1	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.	PLANNING
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

ACHIEVEMENT LEGEND		Count	Percent
SUCCESS	Goal or Objective has been achieved	6	40%
PROGRESS	Strategies or initiatives have been implemented	6	40%
PLANNING	Strategies or initiatives are under development	2	13%

Board of Commissioners

NO DEVELOPMENT	No action taken	1	7%
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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.

GOAL: Increase the efficiency and effectiveness by the Clerk to the Board.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Regular meeting agendas prepared within 5 days of meeting	98%	100%	99%	100%
Work session agenda prepared within 3 days of meeting	100%	100%	100%	100%
Draft meeting minutes prepared within 5 days after a meeting	50%	100%	74%	100%
Full and accurate minutes presented to the Board for approval	100%	100%	100%	100%

DEPARTMENT CONTACT

Name: Kay Honeycutt

Email: gkhoneycutt@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 established; and to provide leadership to the County organization, ensuring high levels of customer service, job satisfaction, and the successful accomplishment of established goals.

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 services 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.

MAJOR ACCOMPLISHMENTS

- Successful manager transition process;
- Re-established relationships with community leaders including municipal partners;
- Successfully completed re-organization changes resulting in efficiencies and cost savings;
- Through the webpage and Communication and Outreach, 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 declining property values while meeting the community needs;
- Continued evaluation of Choice Matrix to further disclose program cost and tax rate equivalent of programs provided by the County.

BUDGET HIGHLIGHTS & CHANGES

In the County re-organization, the Risk Manager was consolidated into the Manager budget and the Sustainable Local Economic Project Director has been transferred to Planning and Development from the Managers budget; Continue review of all county policies to insure that they are current and in line with goals and objectives of the county.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	552,999	734,152	587,984	636,900	
Operations	43,546	81,610	45,666	46,883	
Capital Outlay	-	-	-	-	
Total Expense	596,545	815,762	633,650	683,783	-16%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	50,000	-	-	-	
Total Revenue	50,000	-	-	-	0%
STAFFING					
FTE Positions	5.00	5.90	5.90	5.90	

County Manager

PERFORMANCE SUMMARY

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 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

GOAL: To ensure the continued financial stability for Cabarrus County Government.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 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

Email: mkdowns@cabarruscounty.us

Phone: 704-920-2139

Communications and Outreach

MISSION:

To educate and inform residents about County services and programs and to engage community members in valuable dialogue to collaboratively reach decisions and work together to achieve agreed-upon goals.

OVERVIEW:

The Communications and Outreach Office reaches out into the community to provide relevant and timely information about County projects, services and events. This office is responsible for the County's media relations endeavors and coordinates communication exchange with the County's audiences and engages the community in dialogue. The department strives to improve communication between citizens, community groups, elected officials and County employees through education, public relations, marketing and neighborhood outreach endeavors. Responsibilities include production of weekly government programming on Channel 22, coordinating television programming and video production for other County agencies, distributing news releases and other informational materials for the public and news media, and coordinating the County's website content. Serving as Public Information Officers, this office also serves as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

MAJOR ACCOMPLISHMENTS

- Streamlined communication processes and introduced new communication tools and techniques over the past few years that resulted in improved citizen perception of county's image and communication efforts – all while working within the boundaries of the department's overall budget reduction of approximately 20% including a 75% decrease in the department's operational budget.
- Won National 3CMA Silver Circle Award for Video – Program Promotion. This is one of a dozen national and state awards received over the past few years by Communications and Outreach Office for video production, website, and publications and writing.
- Launched new county website that provides modern design and functionality and also gives departments autonomy for updating information.
- Began broadcasting "Simply Local" television show at the request of the Food Policy Council to educate the community on ways to prepare local, seasonal food.

CHALLENGES & TRENDS

- 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.
- Because the department has delayed capital expenditures over past few years due to requested budget cuts, some of the equipment is becoming obsolete and is nearing the end of its life cycle.

BUDGET HIGHLIGHTS & CHANGES

- Communications and Outreach Department contributes its annual revenue of \$550,000 from the cable television state franchise fee to the General Fund and operates the department on a percentage of that designated revenue – currently \$309,272.

Communications and Outreach

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	253,273	260,195	260,369	260,369	
Operations	79,998	56,158	77,903	48,903	
Capital Outlay	-	-	-	-	
Total Expense	333,271	316,353	338,272	309,272	-2%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	529,273	550,000	550,000	550,000	
Total Revenue	529,273	550,000	550,000	550,000	0%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

PERFORMANCE SUMMARY

GOAL: Provide effective communication through utilization of various outlets.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Viewership of video streaming on website/YouTube (per month)	3000	3500	4500	5000
Email newsletter subscribers	2000	2500	3400	4000
Fans of Cabarrus County Facebook page	1100	1400	1350	1500
Cabarrus County Twitter feed subscribers	460	550	800	1100

GOAL: Engage and educate residents through community outreach efforts.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Helpfulness of County Government 101, % of participants that find it "helpful"	98%	98%	100%	100%

DEPARTMENT CONTACT

Name: Aimee Hawkins
 Email: alhawkins@cabarruscounty.us
 Phone: 704-920-2336

Human Resources

MISSION: To provide HR benefits and services for the County workforce and management team with the end result of high levels of employee satisfaction and engagement enabling them to meet the needs of County residents. To develop an environment that supports and encourages positive lifestyle choices which lower health risk factors, improves physical and mental well-being and helps maintain a productive, active workforce.

OVERVIEW: Human Resources and Wellness programs include:

- 1) Recruitment and referral of job applicants,
- 2) Compensation administration,
- 3) Benefits administration,
- 4) Position management/control,
- 5) Policy development and interpretation,
- 6) Employee relations,
- 7) Performance management,
- 8) Employee and leadership development,
- 9) Record retention and
- 10) Employee Health and Wellness

MAJOR ACCOMPLISHMENTS

- Service level survey of HR services to improve customer service provided by department
- Department Work Climate surveys and results/planning meetings for Aging and Transportation
- Education Programs: Supervising in Cabarrus, Quality Customer Service, ADA/Disability Awareness
- Hosted service recognition event to recognize 131 employees representing 1340 years of service to Cabarrus County
- Reemphasized employee performance evaluations including campaign to catch up on over-due evaluations and remain current
- Technology enhancements were explored through Munis to include Applicant Tracking on-line application that was launched in early 2012
- Worked with vendor to scan all personnel files into electronic system and audit for completeness
- Reformed Employee Appreciation Committee and hosted 2-day employee event
- Processing mapping for hiring process, separation process and FMLA
- Relocated HR department and merged with Wellness
- Expanded the Employee Health Center with the physician. A total of 369 employees, spouses and dependents out of 1365 total members have elected the staff physician as their PCP (27% of members). Of the 369 members with Dr. Brooks as PCP, 35% of the members were hired in 2011.
- Received \$183,215.45 in the Early Retiree Reinsurance program.
- Collaborated with parks, CHA and the Safety and Risk Manager to implement healthy vending policy and new contract with a vending service.

CHALLENGES & TRENDS

- Full implementation of new technology (Applicant Tracking, Benefits and Performance Evaluation modules)
- Improving process efficiency and workflow
- Introducing new health insurance programs and working to minimize plan costs

BUDGET HIGHLIGHTS & CHANGES

- Some hiring costs will reduce based on large number of additional hires in FY2012 for the new jail.
- Additional FTE for this year include transition of 1 FTE from Risk Management to HR and addition of auxiliary employee (Title V) shared with 4 other departments.

Human Resources

- Amendments including the merger of Wellness items from Risk Management to HR.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	386,983	452,027	452,619	452,619	
Operations	96,484	164,366	133,316	130,916	
Capital Outlay	-	-	-	-	
Total Expense	483,467	616,393	585,935	583,535	-5%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
Total Revenue	-	-	-	-	0%
STAFFING					
FTE Positions	4.00	5.00	5.00	5.00	

PERFORMANCE SUMMARY

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE YTD	FY 2013 TARGET
Implement ATS, reduce days to fill (>90 days)	-	-	45	40
Reduce advertising/recruiting expenses	9192	12000	1689	6000
Training hours (employees/supervisors)	-	-	100/ 1000	200/ 1200
EHC visits (monthly average)	347		349	400
Performance evaluations - % on time	-	50%	32%	75%

GOAL: To ensure the continued financial stability for Cabarrus County Government.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE YTD	FY 2013 TARGET
New hires	220	-	125	110
Quits	80	-	53	70
Total terminations	156	-	99	130
Turnover % (terms/employee count x100)	16.84	-	10.06	14.00
Savings from Employee Health Center (dollars)	26,169	-	81,585	50,000

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 and our adopted Schedule of Values while maintaining equity and fairness.

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. Mandated by the North Carolina Machinery Act.

MAJOR ACCOMPLISHMENTS

- Conducted an effective business personal property audit program: Our in-house program conducted 81 audits and discovered \$67,525,884 in un-listed assets while our contract auditors conducted 49 audits and discovered \$8,861,295 in un-listed assets.
- Completed the 2012 Revaluation Project equalizing all property to market value while maintaining an excellent coefficient of dispersion of our sales data.
- Completed the review of all properties using Pictometry (Oblique Imagery) as part of the Revaluation Project.
- Continued to work with BI-Tek on the development and installation of the new assessment software: We have been the test site for this development and we successfully completed all aspects of our work using the new software with the exception of the motor vehicle process which is still in development.
- Continuing to develop the use of tablet PCs to collect data in the field to increase efficiency and accuracy.
- Processed all documents from the Register of Deeds in a timely fashion.

CHALLENGES & TRENDS

- We have continued to deal with increased appeals due to the economy: Our appraisers spent significantly more time working with the public to help them understand the laws that govern the assessment process. Informal real, personal and motor vehicle appeals, appeals to the Board of Equalization & Review and the PTC were up substantially from what we would normally expect year 4 of the Revaluation cycle. We effectively completed the informal and formal appeal process and are working the PTC appeals as they are scheduled.
- Continuing to through the redevelopment of our assessment software.
- Re-mapping of subdivisions with parcel line errors: Due to this county never being properly re-mapped to the correct GIS location points, 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 these projects as time allows. This will be an on-going project.

BUDGET HIGHLIGHTS & CHANGES

- Reduce staffing and other cost due the completion of the Revaluation Project.
- Enhance our new software to allow more online interaction with the taxpayers.
- Prepare for the implementation of HB1779, collection of Motor Vehicle tax at the time of registration.

Tax Administration - County Assessor & Land Records

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,897,207	1,919,928	1,774,867	1,747,731	
Operations	189,244	401,455	304,119	275,632	
Capital Outlay	-	-	-	-	
Total Expense	2,086,451	2,321,383	2,078,986	2,023,363	-13%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	1,189	1,600	1,400	1,400	
Total Revenue	1,189	1,600	1,400	1,400	-13%
STAFFING					
FTE Positions	29.92	30	27.5	27.25	

PERFORMANCE SUMMARY

- GOAL:** Real Property and Land Records
- Maintain the quality of real property appraisals by achieving an overall coefficient of dispersion of less than 15% for all 2012 sales.
 - Complete the appraisal of real property splits, new construction, and informal reviews while maintaining our assessment ratio in line with market conditions.
 - Process all applicable documents from the Register of Deeds office in a timely manner

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Coefficient of Dispersion	9.94%	<15%	3.50%	<15%
Assessment Ratio – All Property Types	107%	100%	97.7%	100%
Mail Assessment Notices – New Construction/Splits	4/14/11	4/1/12	4/1/12	4/1/13
Complete Deeded Splits, Merges, Plats and Adjustments	2/08/11	2/09/12	1/27/12	2/09/13
Complete Deed Transfers	1/15/11	1/20/12	1/13/12	1/20/13

- GOAL:** Personal Property
- To list and assess assets in a timely, accurate and equitable manner; to perform sufficient audits and discoveries to facilitate taxpayer compliance.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Mail Regular Tax Bills	8/20/10	8/01/11	8/10/11	8/01/12
Average number of Business Personal Audits / month	11	8.25	10.83	9.00
Average number of vehicles assessed per month	12,899	13,000	13,600	13,600

DEPARTMENT CONTACT

Name: J. 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.

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

- We continue to give Cabarrus County citizens exceptional customer service. Our staff strives to answer questions knowledgeably and to assist all parties in the most efficient way possible. We continue to offer payment plans which assists taxpayers in resolving their tax debt as well as getting the revenue collected for the county. We have transitioned into the collection piece of Bi-Tek (first collection site to be implemented). Software should give our department additional means to more effectively monitor and collect taxes.

CHALLENGES & TRENDS

- Software transition was a challenge in that double entry is necessary for a time frame in order to balance from one system to the other. Staff is still adapting to some issues that are being developed.

BUDGET HIGHLIGHTS & CHANGES

- Due to the continued budget restrictions caused by the economic conditions, we are not proposing any significant changes in our operations for the coming year. With the implementation of the new software we should be more efficient in getting reports and other information needed to assist us in delinquent collections.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	534,733	505,588	501,367	501,367	
Operations	381,101	383,826	390,300	390,300	
Capital Outlay	-	-	-	-	
Total Expense	915,834	889,414	891,667	891,667	0%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	480,375	331,839	340,000	340,000	
Total Revenue	480,375	331,839	340,000	340,000	0%
STAFFING					
FTE Positions	10.00	10.00	10.00	10.00	

Tax Administration – Tax Collections

PERFORMANCE SUMMARY

GOAL: To maintain real, personal, and motor vehicle collections through the difficult economic economy.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Collection Percentage Motor Vehicle	89.65	90.00	89.47	89.47
Collection Percentage Real/Personal	97.71	98.50	97.50	97.50
Collection Percentage Combined	97.20	97.97	97.00	97.00

GOAL: To increase delinquent collections through garnishments/bank attachments, outside collections and foreclosures.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Collection percentage delinquent Motor Vehicle	111%	100%	100%	100%
Collection percentage delinquent Real/Personal	198%	100%	100%	100%
Garnishments/Bank Attachments Processed (volume)	4,899	3,800	3,800	4,000
Delinquent taxes collected (amount)	\$1.8m	\$1.8m	\$1.8m	\$1.8m

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.

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

- Our office, the Board and many people within other county offices developed a plan for our new facility and we seamlessly moved in September 2011 to our new facility without any down time.
- Completed our goal and objective of scanning in all of our registration records to each voter's record. Thereby, making records more accessible when answering questions from voters and having signatures for all voters. We were proactive in this goal, therefore when the State made this project a mandate, our records were almost complete.
- Increased our automated precinct voting on Election Day to twelve (12) precincts.
- Conducted Municipal Elections without any problems.

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.
- This budget does not include the cost for challenges, recounts or additional elections as could be directed by the local Board or the State Board of Elections under our current election laws.
- One of our goals was 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.

BUDGET HIGHLIGHTS & CHANGES

- Satellite voting for the 2012 General Election will be implemented once again for the November General Election and the Board will add an additional location due to the large influx in voter numbers for the Presidential election. This will help reduce lines and confusion on Election Day.
- The only election scheduled to be held this fiscal year will be the November Presidential General Election. An estimate for voter turnout is in excess of 70 percent. Therefore, the Board has budgeted for more officials to work each precinct.

Board Of Elections

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	446,901	571,440	520,293	520,293	
Operations	161,876	388,860	295,632	292,632	
Capital Outlay	80,125	-	-	-	
Total Expense	688,902	960,300	815,925	812,925	-15%
REVENUES					
Intergovernmental	86,756	-	-	-	
Fees & Other	(81)	95,000	100	100	
Total Revenue	86,675	95,000	100	100	-100%
STAFFING					
FTE Positions	8.13	8.755	8.755	8.755	

GOAL: To expand training for precinct officials-conduct additional classes of hands-on training, SOSA Training for precinct officials working with the module on election day and OVRD training for officials working one-stop.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Number of training sessions for Precinct Officials working at the polls on election day	1	1	3	3
Number of training sessions for SOSA workers	1	1	2	2
Number of training sessions for OVRD workers	0	0	2	2

GOAL: Increase computer automation in our precincts. Computers better serve the voter by making the process faster at the polls on election day, fewer mistakes are made at the polls and our voter history is automatically updated as the voter votes.

	FY 2011 ACTUAL	FY 2012 TARGET Municipal	FY 2012 ESTIMATE Primary	FY 2013 TARGET General
MEASURES				
Number of precincts using computers on election day	4	12	16	20

DEPARTMENT CONTACT

Name: Linda Grist
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 Phone: 704-920-2862

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.

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

- Implementation of the Vital Records Automated System (VRAS) in Raleigh was completed. This program allows this office to issue a birth certificate to an eligible applicant if the birth occurred in North Carolina from 1971 to present. This saves time for our county residents by eliminating mailing a request or driving to the birth county.
- Completed redaction project of driver license and social security numbers on recorded documents that appear on our internet web site from 1935 thru current.

CHALLENGES & TRENDS

- The biggest challenge in this office with a staff of six (since four positions were lost in the reduction of force in FY09) is to maintain the quality of good and expedient service this office has become known for over the past years. Another challenge is to be able to help our customers while at the same time cover the following adequately: lunch hours, vacations, sick leave, doctor appointments, schools and workshops.

BUDGET HIGHLIGHTS & CHANGES

- FY13 personnel expenditures line item shows a decrease due to the decision of the BOC to decrease the salary of a newly elected Register of Deeds who will take office in December 2012.
- FY13 budget shows an overall decrease in expenditures from FY12 budget.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	387,401	389,806	380,011	380,011	
Operations	115,693	118,540	114,987	94,087	
Capital Outlay	-	-	-	-	
Total Expense	503,094	508,346	494,998	474,098	-7%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	1,362,436	1,271,950	1,271,200	1,351,200	
Total Revenue	1,362,436	1,271,950	1,271,200	1,351,200	6%
STAFFING					
FTE Positions	7.00	7.00	7.00	7.00	

Register Of Deeds

PERFORMANCE SUMMARY

GOAL: To record, maintain and preserve current and historic records.

MEASURES	CY 2010 ACTUAL	CY 2011 ACTUAL	CY 2012 ESTIMATE	CY 2013 TARGET
Births in Cabarrus County	2,670	2,638	2,600	-----
Deaths in Cabarrus County	1,571	1,501	1,500	-----
Marriage licenses issued	1,407	1,372	1,370	-----
Certified copies issued of births, deaths, marriages	18,018	18,281	18,300	-----
Vital records marked (amendments, legitimations, adoptions, Cabarrus birth certificates with date of death)	1,076	1,103	1,115	-----
Subdivision plats/condo plans	153	135	135	-----
Military discharges filed	1,525	156	150	-----
Land record documents recorded	28,410	28,238	28,000	-----

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
E-recording of land record documents in FY12	-----	-----	25	100
On-line marriage applications in FY12	-----	-----	15	50

DEPARTMENT CONTACT

Name: Linda McAbee

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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.

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, investments, internal auditing, purchasing, capital asset control, contract administration, financial planning, budgeting, and performance programs.

MAJOR ACCOMPLISHMENTS

- Despite downgrades at the federal level, 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, 2011 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 26th year and submitted the 2011 CAFR for review
- Received the GFOA's Distinguished Budget Presentation Award for the annual budget document for the 14th year, and submitted the FY12 document for review
- Conducted an in-depth analysis of county services, further dissecting services and dollars to get to the program service level and associate the federal, state and local mandates that determine our statutory obligations on service provision and funding levels

CHALLENGES & TRENDS

- Through scanning and increased efforts to make vendor payments electronically, the office has seen 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

- Bank fees reduced by \$35k for FY2013.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	756,335	785,813	788,321	788,390	
Operations	111,297	145,896	107,888	107,888	
Capital Outlay	-	-	-	-	
Total Expense	867,632	931,709	896,209	896,278	-4%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
Total Revenue	-	-	-	-	0%
STAFFING					
FTE Positions	10.60	10.70	10.70	10.70	

Finance

PERFORMANCE SUMMARY

GOAL: To provide well managed, efficient and cost effective financial services.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Accounts Payable (AP) Checks Issued	15,334	14,952	11,500	14,200
AP Electronic Payments Processed	4,161	4,770	5,201	5,000
Wires Issued	75	42	80	60
Requisitions processed within one business day	94%	100%	96%	98%
Annual Net Revenue from Surplus Property	\$34,492	\$40,000	\$45,000	\$40,000
Number of Surplus Auctions Conducted	33	30	35	30

GOAL: Cabarrus County will be recognized for its high standards of fiscal reliability, accuracy and professionalism.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Formal, external recognition for financial & analytical excellence (GFOA: budget & audit)	2	2	2	2
Moody's GO Bond Rating	Aa1	Aa1	Aa1	Aa1
Standard & Poor's GO Rating	AA+	AA+	AA+	AA+
Fitch's GO Rating	AA+	AA+	AA+	AA+
Interest Rate for Bond/COP Sale	2.45%	<5%	3.09%	<5%
Percent of Cash Actively Invested	100%	100%	100%	100%
Average yield on investments	0.60%	0.40%	0.50%	0.50%
All external audits "unqualified" results with no findings	Yes	Yes	Yes	Yes

GOAL: To safeguard public assets through performance, accountability and financial audits

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Internal control evaluations completed	15	15	7	6
Percent of total assets audited	36%	25%	20%	20%

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**

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 plan and implement solutions by configuring third party software or writing custom applications. This division also includes GIS and E911 address coordination for all Cabarrus County 911 communication centers.

- **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 appropriate team to facilitate problem resolution.

MAJOR ACCOMPLISHMENTS

- Migration of the County's three E-9-1-1 Public Safety Answering Point (PSAP) centers to shared infrastructure and the Intrado network.
- Cabarrus County ITS, Cabarrus County School System and Kannapolis City School System are working together to identify and engage in initiatives that avoid expenditures, reduce costs and enhance technology services.
- Courts – Video First Appearance and Jury Application
- Subscribed to Constant Contact, Software as a Service (SaaS) application used for email marketing.
- Negotiated single consolidated contract with for Blackboard Connect mass notification service. The consolidated contract allows the Cities of Concord and Kannapolis, and the Towns of Harrisburg and Midland to reduce their unit cost to the County's lower contract price.
- Upgraded Laserfiche, the County's enterprise electronic document content management system, to Rio licensing to provide licenses for unlimited content servers, document workflow, an updated thin-client interface, auditing for security and compliance, and public web portal access.

Information Technology Services

- Implementation of Alertus Desktop on County PCs allows for emergency mass notification to County computer users. When an emergency occurs a warning will pop up in a full-screen alert on all or selected County PC's.
- Implemented TylerForms GoDocs to reduce printing of purchase orders, invoices, payroll and AP checks.
- MUNIS Applicant Tracking was installed to assist HR in automating the hiring process.
- Employed MUNIS Contract Management to create and approve contracts for purchases and encumber the appropriate funds in advance, before details such as quantities and delivery dates are known.
- The MCNC Client Network Engineering team performed a network assessment of the Cabarrus County governmental network. The overall design and performance of the County network was rated as good. The report indicated the County has done a good job of balancing the network design with the realities of connecting many different political entities.
- Replaced enterprise firewall and library web filtering software with a next-generation firewall. Implementation of the next generation firewall helps the County meet growing security challenges and maintains the library's CIPA (Children's Internet Protection Act) compliance.
- Began using iPad tablets to reduce hardware and software costs, and for continued reduction in printing of packets for Commissioners and other County board meetings as a cost effective alternative for users that are more focused on content consumption than content creation.
- Participated in construction meetings for Board of Elections, Sheriff Administration 7th floor up fit and Humans Services Building to ensure all technology specific needs were considered in the design phase, agreed upon requirements were incorporated into design and built as specified.
- Implementation of court application in the child welfare services area to improve court performance for at-risk families and children. This application tracks case information on children removed from the home and placed under Child Protective Services (CPS) and generates required court reports for the court. All entities involved in the child's welfare; Caseworkers, Legal, Guardians and Attorneys have access to this application.
- The National Association of Counties (NACo) presented the Cabarrus County Department of Social Services with an achievement award for substantially reducing costs in its Crisis Financial Assistance Program. Improvements in this area were supported by a Crisis Assistance Application designed to track client applications, financial assistance and educational opportunities provided to the clients.
- The responsibility of DHSS County Security Officers was moved from DSS to ITS. ITS employees now serve as Security Officers and are responsible for granting and revoking appropriate access to DHSS state information systems for all users.
- Implemented Northwoods' new Compass CoPilot product allowing social workers to use tablet-based software on client visits.
- Developed and hosted Cabarrus County Fair Website and Think Cabarrus First Website on existing SharePoint 2010 infrastructure.

Information Technology Services

- Deployed Accela GIS to provide Planning and Development with geospatial visualization and the ability to select a parcel and create their records directly from a map.
- Worked with the Sheriff Office Civil Division to provide data regarding Civil Warrants online.

CHALLENGES & TRENDS

- Creating innovative collaborations between the County, school systems and other local governments to share costs associated with implementing, supporting and utilizing technology.
- Maintaining the skill sets of employees to effectively utilize and support new technology.
- Increased mobile computing using multiple device types requires additional Wi-Fi, broadband, device management, security, and software delivery methods.

BUDGET HIGHLIGHTS & CHANGES

- Additional software purchased for departments, a vendors change in licensing structure and software modules added for increased functionality have caused an increase in annual maintenance.
- A budget was created for Collaborative Technology Services projects with Cabarrus County and Kannapolis school systems.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,682,645	1,678,321	1,675,705	1,675,705	
Operations	1,650,173	1,906,340	1,943,874	1,973,504	
Capital Outlay	26,413	27,487	-	-	
Total Expense	3,359,231	3,612,148	3,619,579	3,649,209	1%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	137,342	147,673	155,200	155,200	
Other Financing	74,502	77,513	77,513	77,513	
Total Revenue	211,844	225,186	232,713	232,713	3%
STAFFING					
FTE Positions	21.00	21.00	21.00	21.00	

Information Technology Services

PERFORMANCE SUMMARY

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Customers rate services as satisfied or above	New	90%	97%	90%
Follow-up with 10 customers per week on service perception	New	10	15	10
Helpdesk staff to complete one training course per quarter	New	4	4	4
Number of desk tops supported	1050	1050	1051	1055
Number of mobile units supported	188	238	342	375

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
% of application changes are tested and approved by client before introduction into the production environment	New	95%	98%	95%
Inform customers of planned computer outages at least one working day prior to outage	New	≥1 Day	≥1 Day	≥1 Day
Monitor network activity 100% of time to identify and block potential threats	New	100%	100%	100%

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Implement High Availability for all Tier 1 Apps by 2013	New	50%	70%	100%
High Availability & Disaster recovery tested twice a year	New	2	2	2
% of ITS infrastructure documented in DR tool	New	100%	90%	100%
Technology purchases are compatible with existing infrastructure 100% of the time	New	100%	99%	100%

DEPARTMENT CONTACT

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Phone: 704-920-2154

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 Phase I Frank Liske Park Soccer Complex Storm Water Improvement Project
- Completion of ADA connectivity project at FLP Barn Area
- Completion of Arena Parking Lot Resealing and Striping
- North Cabarrus Park Landscaping Upgrades

CHALLENGES & TRENDS

- Increased use of athletic components of the parks
- Increase in number of properties with both new locations and foreclosed properties

BUDGET HIGHLIGHTS & CHANGES

- Cooperative Extension Parking Lot Milling Project

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	406,163	409,635	408,950	408,950	
Operations	626,150	829,250	828,228	790,916	
Capital Outlay	13,967	-	82,000	32,000	
Total Expense	1,046,280	1,238,885	1,319,178	1,231,866	-1%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
Total Revenue	-	-	-	-	0%
STAFFING					
FTE Positions	9.00	9.00	9.00	9.00	

General Services – Grounds Maintenance

PERFORMANCE SUMMARY

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Total number of acres of maintained properties other than parks.	363	361	362	362
Completed work orders for County Properties other than Parks	1451	1400	1500	1500
Total number of Parks acreage maintained	560	560	560	560
Completed work orders for all Park Maintenance	1137	1400	1100	1100

DEPARTMENT CONTACT

Name: Kyle Bilafer

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Phone: 704-920-3201

General Services – Administration

MISSION: To provide quality maintenance to ensure safe and healthy environments for employees and citizens of Cabarrus County.

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

- 70% completion of new work order system that will utilize existing MUNIS system and link directly with payroll and asset listings
- Based on utility usage the county has decreased carbon dioxide emissions by 378 tons

CHALLENGES & TRENDS

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

BUDGET HIGHLIGHTS & CHANGES

- Increase in utility budgeting due to additional library hours, complete year of operation at jail housing, and the new Board of Elections coupled with an announced Duke Energy rate increase of 7.2%
- Decrease in travel costs and dues

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	327,879	384,140	384,486	384,486	
Operations	1,141,837	1,354,776	1,658,483	1,666,483	
Capital Outlay	-	-	-	-	
Total Expense	1,469,716	1,738,916	2,042,969	2,050,969	18%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	33,342	34,000	34,340	34,340	
Total Revenue	33,342	34,000	34,340	34,340	1%
STAFFING					
FTE Positions	4.00	5.00	5.00	5.00	

PERFORMANCE SUMMARY

General Services – Administration

GOAL: Ensure financial accountability and responsible asset management by implementing best management practices to lead department into the 21st century; and investigate all avenues to improve customer service per services provided.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Daily number of calls received by GSA Admin	8	9	7	6
Daily work order related calls received from internal and external customers	3	4	3	2
Annual drop-ins, visitors, deliveries to GSA	960	1,105	720	700
Monthly number of faxes and work orders processed	82	70	65	50
Annual amount of invoices processed for entire department	1968	2,525	1824	1800
Annual number of evaluations, developmental plans, and status sheets processed	75	75	65	65
Number of timesheets entered Bi-weekly	38	38	27	27
Monthly date entry of utility invoices in utility tracking database	112	112	116	116

DEPARTMENT CONTACT

Name: Kyle Bilafer

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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 ADA and directional signage to support customer department's operability.

OVERVIEW: This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County, additionally the Towns of Mt. Pleasant, Midland, and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdiction. This division also installs zoning and public notice signs. In addition to street and zoning signs, this division has become the sign department for internal and external building signs, which in the past has been contracted to sign companies. Signs are produced by means of a computerized sign system, and then the signs are transferred to aluminum blanks, installed on poles and then taken out into the county for field installation. The street signs that are produced by this division are essential to the 911 services provided by the local authorities, i.e. Sheriff's Dept., Ambulance, City Police and Highway Patrol.

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 for Concord Library Renovations, new Board of Elections and Arena Storage Building
- Increased composite material signage installation at the parks

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

BUDGET HIGHLIGHTS & CHANGES

- Decreasing budgeted amount of materials
- Signage Package for SD Admin 7th floor upfit and Human Service Center Renovations

General Services – Sign Maintenance

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	99,703	111,438	111,907	111,907	
Operations	51,982	53,617	55,643	55,143	
Capital Outlay	-	-	-	-	
Total Expense	151,685	165,055	167,550	167,050	1%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	2,193	5,000	4,000	3,000	
Total Revenue	2,193	5,000	4,000	3,000	-40%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

PERFORMANCE SUMMARY

GOAL: To provide quality street, building, and event signage for Cabarrus County

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Completed street sign repair/replacement work orders	579	400	656	550
Percent of man hours used for street sign repair/ Replacement (2-Sign Techs)	32%	53%	30%	30%
Completed Zoning sign work orders	42	40	30	30
Percent of man hours used to Zoning Sign Work Orders	2%	2%	2%	2%
Completed building signs work orders	135	100	300	150
% of man hours used for building signage	12%	20%	25%	20%
Completed Parks Signage, Banners, Equipment Tagging, Parking Lot Signage, and Misc. Signage	534	500	650	500
% of man hours used for special events signage	40%	25%	42%	40%

DEPARTMENT CONTACT

Name: Kyle Bilafer
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 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 operability with their daily operations thus ensuring asset preservation, energy and natural resources consumption within all critical building systems.

OVERVIEW: This program is responsible for planning, directing and providing cost-effective maintenance and repair for 65 county owned facilities/structures and 5 leased structures. This totals 1,189,226 square feet and houses approximately 770 county employees, 144 Health Alliance employees and 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 HVAC control system, pest control, safety and regulatory inspections, emergency generators and elevators.

MAJOR ACCOMPLISHMENTS

- Project Management of construction/renovation/demolition projects: SD Admin 7th floor upfit, BOE-Corban demolition, Concord Library Renovations, BOE-Creamery, and Cruse Meats Harvest Facility
- In house installation of EMS #2 Generator
- Complete carpet replacement at Kannapolis Library
- Nine (9) HVAC unit replacements at Human Service Center
- EMS #1 HVAC Units Replacement
- Phase I & II of new work order system utilizing MUNIS

CHALLENGES & TRENDS

- Increase in square footage maintained
- Increase in safety, environmental, and regulatory requirements
- The increasing age of various of the larger buildings reflects in increasing costs of system replacements and higher costing contracted work

BUDGET HIGHLIGHTS & CHANGES

- New roof for EMS #4
- New FVD and Hot Deck for Concord Library HVAC system
- Replacement of bearings for 3 of the 4 Air Handling Units at the Governmental Center

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	697,556	650,264	641,949	641,949	
Operations	1832,465	2,251,710	2,468,578	2,319,578	
Capital Outlay	6,065	-	-	-	
Total Expense	2,536,086	2,901,974	3,110,527	2,961,527	2%
REVENUES					
Intergovernmental	21,300	-	-	-	
Fees & Other	43,900	24,800	45,000	45,000	
Total Revenue	65,200	24,800	45,000	45,000	81%
STAFFING					
FTE Positions	26.625	26.625	26.625	26.625	

General Services – Building Maintenance

PERFORMANCE SUMMARY

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Completed HVAC PM work orders	362	380	378	600
Percentage of man hours utilized for HVAC PM	20%	25%	25%	30%
Completed HVAC repair work orders	380	400	384	380
Percentage of man hours used for HVAC Repairs Work Orders	29%	45%	35%	35%
Completed HVAC controls and systems work orders	176	175	344	350
Percentage of man hours used for HVAC controls and systems work orders	13%	15%	20%	20%
Completed Total HVAC related work orders	1393	1300	1614	1800
Completed carpet, flooring, and keys work orders	250	225	224	150
Percentage of man hours used carpet, flooring, and keys work orders	5%	4%	4%	2%
Electrical, plumbing, structural work orders	2069	2500	1928	1950
Percentage of man hours used for electrical, plumbing, structural work orders	55%	62%	54%	55%
Completed generator and equipment work orders	364	320	332	350
Percentage of man hours used for generator and equipment work orders	3%	3%	2%	3%
Emergency call back responses	168	110	132	110
Percentage of man hours used for emergency call responses	3%	2%	1%	1%
Completed miscellaneous, traffic, pest control, training, and project mgmt. work orders	434	700	774	700
Percentage of man hours used for misc. work orders	5%	19%	19%	15%
Completed Environmental, safety, fire/security, and storm water work orders	1043	1200	1194	1250
Percentage of man hours used for environmental, safety, fire/security, and storm water work orders	9%	9%	5%	7%
Completed construction/demolition, masonry, painting, and water leaks work orders	180	200	186	185
Percentage of man hours used for construction/demolition, masonry, painting, and water leaks work orders	9%	5%	7%	7%
Completed hardware, door, gates, and furniture work orders	968	1200	1002	1010
Percentage of man hours used for hardware, door, gates, and furniture work orders	11%	17%	9%	8%

DEPARTMENT CONTACT

Name: Kyle Bilafer

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Phone: 704-920-3201

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 departments files and records, unloading of delivery trucks, 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

- Continued job rotation to improve entire staff knowledge of different locations
- Increase floorcare services to EMS stations, Cabarrus County Transportation Services, Sheriff's Department Firing Range
- Relocated all furniture from Board of Elections and Old Jail/Sheriff's Department to Surplus Warehouse
- Integrated Mail Courier operations from ITS into this division and reduced one mail courier position

CHALLENGES & TRENDS

- Increase in square footage due to new buildings

BUDGET HIGHLIGHTS & CHANGES

- No additional staff to be added with Human Services Building Renovations

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	953,386	977,379	968,591	968,591	
Operations	167,198	325,662	324,067	324,067	
Capital Outlay	-	-	-	-	
Total Expense	1,120,584	1,303,041	1,292,658	1,292,658	-1%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	600	-	-	-	
Total Revenue	600	-	-	-	0%
STAFFING					
FTE Positions	26.625	26.625	26.625	26.625	

General Services – Facility Services

PERFORMANCE SUMMARY

GOAL: To improve delivery of services by encouraging advance scheduling practices such as work orders, inspections, shared reservations pages, and weekly visits by supervisor

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Inspection work orders	72	70	70	70
Completed Work Orders	3117	3100	3104	2800
Miscellaneous Work Orders	142	100	106	100
Square feet carpet cleaned	400,000	400,000	400,000	415,000
Square feet tile floor, stripped, waxed and buffed.	452,000	454,000	450,000	464,000
Percent of work orders completed within 3 days.	95%	95%	95%	95%
Percent of work orders completed by due date.	100%	100%	100%	100%
Percent of Miscellaneous/Unexpected work orders requested by other departments	15%	15%	20%	18%
Percentage of labor hours utilized assisting recycling programs	19%	15%	15%	15%
Emergency Call Back or after hours work orders	12	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 408 units of equipment, (56% being emergency vehicles) including cars, hybrid vehicles trucks, SUV's, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, 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

- Continued to provide an excellent preventive maintenance program allowing emergency vehicles to keep response times to a minimum.
- Fleet Maintenance implemented a new work order and inventory control system within Munis allowing us to better track total vehicle costs.
- Continued to assist the Finance department with the sale of surplus vehicles and/or equipment and invoicing the chargeback to various County departments.
- Ordered and processed the purchasing of 11 new hybrid vehicles, 5 service trucks, and 2 Animal Control trucks.
- Fleet personnel perform vehicle state inspections assuring all County vehicles are inspected annually during a scheduled PM to keep inspections costs to a minimum as well as miles driven.
- Fleet personnel are now servicing transmissions and servicing County owned motorcycles in order to keep down time and costs to a minimum.
- Email reminders are sent to various departments to assure preventive maintenance is performed in a timely manner.

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.
- By purchasing 11 new hybrid vehicles we are utilizing cost savings measures.

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.

General Services – Fleet Maintenance

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	322,721	298,176	297,722	297,722	
Operations	2,197	31,755	45,184	45,184	
Capital Outlay	238,544	459,679	215,266	153,066	
Total Expense	563,462	789,610	558,172	495,972	-37%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	13,079	13,800	41,400	41,400	
Total Revenue	13,079	13,800	41,400	41,400	200%
STAFFING					
FTE Positions	5.00	5.00	5.00	5.00	

PERFORMANCE SUMMARY

GOAL: To provide a thorough, high quality vehicle preventive maintenance program for all County departments through the reduction in down time and repair costs.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Completed work orders for PM, repairs, and modifications	2979	3000	3100	3000
Employee/Vehicle/Equipment ratio	3:371	4:375	4:381	4:408
Labor hours utilized for preventive maintenance and repairs found during preventive maintenance	83%	85%	85%	80%
Labor hours utilized for unscheduled maintenance, ordering parts, inventory, maintaining shop and equipment, and paper work	5%	5%	5%	10%
Labor hours utilized for installing equipment for emergency vehicles. (Sheriff and EMS)	12%	10%	10%	5%

GOAL: To reduce energy/fuel consumption costs by replacing high mileage vehicles with energy efficient and environmentally safe hybrid and/or alternative fuel vehicles.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Hybrid or Alternative Vehicles/Conventional Run Vehicles Ratio	39:271	40:302	47:282	50:287

DEPARTMENT CONTACT

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Active Living and Parks

MISSION: To enrich the quality of life of the citizens by providing high quality recreation and education opportunities in harmony with natural resource preservation.

OVERVIEW: The Parks Department staff strives to enhance the quality of life of each and every park patron whether they are at a park for a picnic, a walk, to watch a ball game, or to just relax and enjoy the serenity of the park. The Department is responsible for daily management and operations of three parks consisting of 300 acres; including personnel and programs along with wildlife, flora and fauna, and natural resource management. The grounds are maintained by the General Services Department as well as repairs or renovations.

The amenities at the three parks include: playgrounds, walking trails, picnic shelters, athletic complex, mini-golf, fishing, camping, cabins, disc golf, geocaching, a pool, and indoor rental facilities. The classes, workshops, and camps offered by the Department are focused toward environmental stewardship, conservancy, nature education, sustainability, and FUN. There is also an adult softball league and several sport camps that operate at Frank Liske Park along with a summer day camp program that encompasses physical fitness, healthy eating, and environmental stewardship. A Boy Scout Merit Badge program and Girl Scout program have been established.

A very successful matching incentive grant program that provides a 50/50 match for projects on public lands is administered by the Department along with the workorders for the maintenance of the school park facilities in cooperation with the school maintenance department.

MAJOR ACCOMPLISHMENTS

- Implemented Healthy Vending and No Tobacco Policies for all Parks
- Received a \$4750 grant from Blue Cross/Blue Shield Foundation to purchase an upright cooler for healthy snacks for the Healthy Vending Policy and Local Food Policy
- 24% of all concession products purchased were classified healthy
- Exceeded projected revenue by \$30,530
- Hosted “The Wall That Heals” in cooperation with the Library at Frank Liske Park. Over 8000 visitors during the 4 day event
- Successfully hosted 559,110 park patrons

CHALLENGES & TRENDS

- Meeting the increasing needs for parks, programs, and protection of natural resources during the economic downturn. Since the RIF, 15 p/t staff, participation has grown by 217,410
- Additional ways to produce significant revenues without adding new amenities
- Ability to utilize the Soccer Complex for tournaments other than FCCA
- Controlling smoking and drinking at the cabins/tents without a staff member present
- Parks are being identified as essential for better health
- Unstaffed or Understaffed parks aren't safe, leading to less use and vandalism
- Environmental education is one of the leading program areas nationwide
- “Staycations” continue to keep families close to home and utilizing local parks
- Healthy vending options and No Tobacco Policies

BUDGET HIGHLIGHTS & CHANGES

- Added staff from Aging Services and added hours for park rangers.

Active Living and Parks

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	765,254	809,630	809,755	920,809	
Operations	281,139	342,964	350,110	307,838	
Capital Outlay	110,839	154,813	50,000	50,000	
Total Expense	1,157,232	1,307,407	1,209,865	1,278,647	-2%
REVENUES					
Intergovernmental	4,750	-	-	-	
Fees & Other	360,296	312,950	282,550	282,550	
Total Revenue	365,046	312,950	282,550	282,550	-10%
STAFFING					
FTE Positions	16.660	16.659	16.659	17.829	

PERFORMANCE SUMMARY

GOAL: To increase revenues, reservations, and visitation through marketing, and social media outlets

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Program Participants	7982	9000	7500	8000
Park Visitation (estimate)	559110	485000	575000	600000
Park Revenue	307030	275000	312000	315000
Park Reservations	*	3500	*	3750

(*GovPartner can't provide - ITS should have this fixed by 2013)

GOAL: To provide safe and clean facilities and amenities for satisfied customers

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Employee loss time due to injury	0	0	0	0
Reported patron accidents or injuries	12	4	0	2
Perception of safety in parks	92%	100%	-	100%
Overall "excellent" impression of programs and services	90%	100%	95%	100%

DEPARTMENT CONTACT

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 Phone: 704-920.3354

Active Living and Parks – Aging Programs

MISSION: The mission of the Cabarrus County Senior Centers is to provide streamlined access, and serve as the focal points for services and supports for older adults and adults with disabilities to enhance their quality of life.

OVERVIEW: Provides leisure/recreational programs, educational classes and special events for older adults and/or adults with disabilities throughout Cabarrus County. Cabarrus County Senior Centers also coordinate the Family Friends program, Cabarrus Senior Games, a coordinated volunteer program, Wellness programs, and provides support to local older adults and adults with disabilities to access services/resources to meet their personal needs.

The amenities at the two Senior Centers include: Multi-purpose rooms, classrooms fitness center/equipment, a game room, computer lab, 2 commercial kitchens, a walking trail, picnic shelter, shuffleboard courts, horseshoe courts, bocce courts, and indoor rental facilities. The classes, workshops, and programs offered by the Senior Centers are focused on preventative wellness and promoting a healthier, more active lifestyle that promotes independence and postpones the need for institutional services and supports.

MAJOR ACCOMPLISHMENTS

- Developed Transition Team (hospital discharge to community services) with Carolinas Medical Center – NorthEast (CMC-NE), Community Care Plan of Southern Piedmont and other Community Resource Connections (CRC) agencies.
- Uniform referral process and tool for CRC implemented.
- Developed and implemented collaborative intake process for Adult Day Services.
- Partnership developed with CMC-NE for falls prevention education and training for consumers.
- Through partnerships with the Centralina Area Agency on Aging, Cabarrus Health Alliance, Cannon Memorial YMCA and other agencies, evidenced-based health promotion programs have been enhanced: Arthritis Foundation Exercise Program, Tai Chi for Arthritis, A Matter of Balance (fall prevention), Living Healthy and Living Healthy for Diabetes.
- Healthy Lives local produce., Healthy Futures collaborative implemented program to provide tours of grocery stores and farmers markets to low income participants, highlighting
- Expanded Seniors' Health Insurance Information Program (SHIIP) trained volunteers, which increased the number of older adults assisted with Medicare and Prescription Drug Plan enrollment, as well as Health Insurance issues. Reached out to disability network to train volunteers as SHIIP counselors.
- Seventy-five percent of group fitness instructors for the Senior Centers have received national certification.
- Caregiver Celebration and Candlelight Reflection combined and enhanced to recognize and honor caregivers. Three Caregiver Camps offered to train local caregivers and provide education on specific direct care topics related to caregiver needs.
- Enhanced internship program with Social Work, Gerontology and Public Health interns from UNC Charlotte.

CHALLENGES & TRENDS

- Merger with the Cabarrus County Active Living and Parks Department and the Cabarrus County Human Services Department.
- Program development limited by facility/space availability. Experienced increased requests for scholarships.
- The demand for Senior Services is growing rapidly and will continue to do so for the next 20 to 30 years due to the impact of the Baby Boomers. (over 10,000 Americans turn 65 years old every day and will continue to do so for the next 19 years)
- Limited access/participation to potential Senior Center participants that reside in the rural areas of the County and/or in municipalities that do not have a Senior Center in their immediate community.

Active Living and Parks – Aging Programs

BUDGET HIGHLIGHTS & CHANGES

- No significant changes in budget or revenues

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	44,137	
Operations	-	-	-	109,114	
Capital Outlay	-	-	-	-	
Total Expense	-	-	-	153,251	100%
REVENUES					
Intergovernmental	-	-	-	108,611	
Fees & Other	-	-	-	162,386	
Total Revenue	-	-	-	270,997	100%
STAFFING					
FTE Positions				5.950	

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

PERFORMANCE SUMMARY

GOAL: To increase programs and services at the Mt. Pleasant Senior Center and achieve certification from the NC Division of Aging & Adult Services.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of classes.	65	70	75	80
Number of participants in classes.	210	250	275	300
Number of educational programs.	34	30	25	30
Number of participants in educational programs.	546	550	475	550
Number of special events.	7	10	15	15
Number of participants in special events.	97	150	300	300
Apply for and achieve certification.	NA	N/A	N/A	Yes

GOAL: To maintain or increase programs and services at the Concord Senior Center and achieve re-certification from the NC Division of Aging & Adult Services.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of classes.	164	164	165	165

Active Living and Parks – Aging Programs

Number of participants in classes.	1,552	1,550	1,790	1,800
Number of educational programs.	27	30	36	35
Number of participants in educational programs.	229	870	1,000	1,000
Number of special events.	87	87	86	85
Number of participants in special events.	11,370	11,000	9,500	10,000
Apply for and achieve certification.	NA	Yes	Yes	N/A

GOAL: To promote and enhance overall wellness of participants at the Senior Centers.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Percent of group fitness instructors nationally certified.	75%	95%	95%	100%
Number of State Certified Evidence Based wellness classes	6	7	8	8

DEPARTMENT CONTACT

Name: Londa Strong

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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.

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

- 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. Over 4,000 children participated; over 700 teens participated; almost 2,200 adults participated
- Formed a Partnership with Cabarrus Literacy Council. In July the Library began administering the Adult Basic Literacy Program for the Cabarrus Literacy Council.
- The library is planning its fourth Community Read program scheduled for fall 2012. Partners for the program, featuring the book *The Hunger Games* by Suzanne Collins, include libraries, community colleges and parks in Cabarrus, Rowan, Stanly and Union Counties.
- Introduction of downloadable ebooks for checkout
- Improved and expanded online databases. Including Universal Class, Transparent Languages, Cypress Resume, OneClickDigital, Fold 3 and more.
- Kannapolis Library improvements: The carpeting in the entire library was replaced. The meeting room space was renovated with funds from the Cannon Trust.
- Improvement of the Non Fiction Collections at the Harrisburg Library thru a federal LSTA Grant.
- Collection Development was centralized which eliminate a lot of duplicated effort and streamlined the selection and ordering process for library materials.

CHALLENGES & TRENDS

- Small staff and limited hours continue to be a challenge. It is often difficult to meet the needs of the public.
- More updated materials are needed to meet the needs of the public.

BUDGET HIGHLIGHTS & CHANGES

- Prior to this budget each library has had an individual budget. This fiscal year the budgets are all combined into one budget for the library system.
- Additional 11 part-time positions were added.
- Eliminated Literacy Coordinator position – grant no longer received.

Library System

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,823,611	1,881,722	1,815,740	1,914,694	
Operations	491,838	595,072	364,464	366,092	
Capital Outlay	-	-	-	-	
Total Expense	2,315,449	2,476,794	2,180,204	2,280,786	-8%
REVENUES					
Intergovernmental	215,370	259,410	170,107	170,107	
Fees & Other	286,555	150,685	136,000	136,000	
Total Revenue	501,925	410,095	306,107	306,107	-25%
STAFFING					
FTE Positions	18.950	19.475	31.475	34.875	

PERFORMANCE SUMMARY

GOALS: Continue to improve library experiences through improved processes.

Put the library needs of library users first by training staff how to provide the best service.

Promote library programs and services throughout Cabarrus County and expand and diversify methods for distributing library information in order to effectively reach all populations.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Circulation of library materials	697539	720000	700000	720000
Program attendance	31303	32200	32000	32200
New Library cards issued	8904	9150	9000	9200
Facebook "fans"	824	1250	1250	1750
Newsletter subscribers	300	500	1725	3000
Patron satisfaction - % very satisfied (Citizen Survey)	N/A	75%	75%	75%
Annual door count	397411	340000	388000	400000

DEPARTMENT CONTACT

Name: Dana Eure

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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 people in the Arena, and ten acres of outdoor festival and exhibit space. The venue has the infrastructure necessary to host musical and theatrical performances, consumer shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

The Cabarrus Arena and Events Center is managed by SMG, a private facility management company operating over 200 similar facilities worldwide. SMG's responsibilities cover all operational aspects of the facility including managing daily operations, marketing the facility, providing food and beverage service for all events, and routine building and grounds maintenance.

MAJOR ACCOMPLISHMENTS

- 25% growth in service revenue during the first half of FY2012 compared to the same period in FY2011.
- 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.
- Financial performance remained stable while similar venues are struggling
- Continued implementing environmentally responsible initiatives throughout the operation. These included hosting our first zero-waste event, 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 installation of an interactive recycling kiosk.
- A 10,000 square foot storage building was completed and put into use. This will allow decreased labor expense, minimize wear on equipment, and provide a small revenue increase by providing an efficient, permanent storage location for machinery and equipment that does not encroach on rentable space in the facility.

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.
- 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 nearly ten years.

BUDGET HIGHLIGHTS & CHANGES

- Total revenue growth will slow from previous budget cycles.
- \$18,000 increase in electricity expense associated with Duke Energy's proposed rate increase.
- 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.

Cabarrus Arena & Events Center

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	-	
Operations	638,380	1,000,295	938,178	900,178	
Capital Outlay	-	-	-	-	
Total Expense	638,380	1,000,295	1,013,178	975,178	-3%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
Other Financing	700,000	960,295	997,384	959,384	
Total Revenue	700,000	960,295	997,384	959,384	0%

PERFORMANCE SUMMARY

GOAL: To reduce County subsidy of Arena operations.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
County Subsidy of Arena Operations	\$546,498	\$704,998	\$680,784	\$730,000

GOAL: To drive revenue by hosting more high-quality events and increasing attendance.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Event/Performance Days	214	192	195	200
Total Attendance	257,138	258,132	222,157	230,000
Gross Revenue	\$1.16M	\$1.08M	\$1.42M	\$1.45M

DEPARTMENT CONTACT

Name: Frank Lapsley
 Email: fjlapsley@cabarruscounty.us
 Phone: 704-920-3983

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 fort-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 was an overwhelming success. Fair participation has continued steady growth.

MAJOR ACCOMPLISHMENTS

- The Fair had its largest attendance day ever of 18,899 on the first Saturday of this year's fair
- Received 10 International Awards from the International Association of Agricultural Fairs and Expos (IAFE)
- Received 4 State Awards from the North Carolina Association of Agricultural Fairs (NCAOAF)
- Received a record breaking 27 perfect scores from the State Fair Evaluator

CHALLENGES & TRENDS

- Economic Climate
- Patrons are utilizing the free or discounted admission days more often
- Cold and wet weather on the last two days of the fair

BUDGET HIGHLIGHTS & CHANGES

- The projections continue to remain conservative due to the current economy.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	111,759	131,878	132,741	132,741	
Operations	450,524	482,408	479,965	479,965	
Capital Outlay	5,878	-	-	-	
Total Expense	568,160	614,286	612,706	612,706	0%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	770,272	654,286	628,500	628,500	
Total Revenue	770,272	654,286	628,500	628,500	-4%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

Fair

PERFORMANCE SUMMARY

GOAL: Increase advance gate and carnival ticket sales.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Elevation in advance gate sales	\$8,909	\$10,000	\$8,275	\$10,000
Upsurge in advance carnival ticket sales	\$18,735	\$20,000	\$31,860	\$30,000

GOAL: Increase sponsorships to bring in more revenue and assist in fair expenses.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
In-Kind: Lower fair expenses in comparison to FY12	\$1,700	\$12,000	\$7,500	\$12,000
Monetary: Additional revenues in comparison to FY12	\$5,000	\$5,000	\$6,475	\$7,500

GOAL: Increase fair attendance.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Growth in the number of fair patrons from FY12	88,588	85,000	80,620	90,000

GOAL: Increase fair exhibitors and entries.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Rise in the number of exhibitors from prior FY	542	700	748	850
Rise in the number of entries from prior FY	3,542	3,800	3,407	3,800

DEPARTMENT CONTACT

Name: Kate Parker

Email: kmparker@cabarruscounty.us

Phone: 704-920-3982



Sheriff's Office

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.

OVERVIEW: 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 173,000 people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 113,000 (71,000/CPD, 42,000/KPD) people who reside in a total geographical area of 92 square miles in Cabarrus County. This leaves over 60,000 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, the transportation of juveniles to regional detention facilities, 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. The Sheriff is also responsible for operation of the County Animal Shelter and delivery of animal control services countywide. 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 most all county's equal to our county population per size per capita.
- Grants – utilized a number of grants this budget to help maintain operations. Grants included: Miriam Hayes Foundation, Bomb Squad Grants, k-9 drug dog appropriation,
- Started a Special Response Vehicle (SRV) Program 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. This program enhances the ability to perform Urban Search and Rescue efforts in wooded and rough terrain areas that are not passable by full size vehicles.
- 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.
- Partnership with Rowan-Cabarrus Community College to provide Law Enforcement and Emergency Service Training on the 7th floor of the Sheriff's Administration building. This is set to be complete in 2012, providing necessary training space, equipment, and access within the building.

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 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 more training and equipment. This also affects officer availability and overtime.

Sheriff's Office

BUDGET HIGHLIGHTS & CHANGES

- Being asked to present revenue neutral budgets and/or budget reductions, along with hiring freezes will continue to threaten quality of services. When economic times are difficult, law enforcement services tend to increase, thus demanding "more" services, with already staffing deficits.
- If equipment and technological challenges are not maintained at optimal level, it will greatly reduce agency/officer preparedness and readiness.
- Democratic National Convention will be in Charlotte in September of 2012. This will pose challenges to surrounding communities, including Cabarrus. There is anticipation that many events, possibly large scheduled events, will be planned in the Cabarrus community. This will pose challenges to local law enforcement to deal with the security demands. It is anticipated that many dignitaries will utilize the Concord Regional Airport, Concord area hotels, and event facilities such as the Arena and Events Center and Charlotte Motor Speedway. Training of officers between now and September with the federal government will be paramount and necessary to address unforeseen problems/incidences. Though the training will be financed from outside federal money, staffing will be stretched very thin throughout.
- Added second Crime Scene Officer.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	8,677,585	8,835,290	9,246,398	8,840,472	
Operations	1,378,368	1,525,629	1,655,584	1,515,478	
Capital Outlay	258,665	355,050	260,000	260,000	
Total Expense	10,314,618	10,715,969	11,161,982	10,615,950	-1%
REVENUES					
Intergovernmental	285,430	307,830	100,000	100,000	
Fees & Other	1,362,005	1,387,000	1,406,000	1,406,000	
Total Revenue	1,647,435	1,694,830	1,506,000	1,506,000	-11%
STAFFING					
FTE Positions	143.00	144.75	155.75	145.75	

PERFORMANCE SUMMARY

Performance measures not presented for budget.

DEPARTMENT CONTACT

Name: Sheriff Brad Riley
Email: dbriley@cabarruscounty.us
Phone: 704-920-3000

Sheriff's Office – Jail Division

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.

OVERVIEW: The Cabarrus County Jail opened a new Jail and Detention Facility in 2011. The new Jail is comprised of 2 different housing areas, known as (1) Jail Annex – 96 beds, and (2) Jail Housing – 560+ beds. With the opening of the new Jail, came the closing of the old main jail located at 25 Corban Ave.; and the new Jail Annex (built in 2007), due to lack of staffing. The new Detention Center is comprised of 6 housing pods, with approx. 96 beds in each pod. Currently, only 4 pods are open (379 beds), leaving 2 pods (190 beds) unstaffed and unopened. The new jail units are maximum security facilities located at 30 Corban Ave. SE; and the Annex is beside of the new Sheriff's Office. The Detention Center serves all of Cabarrus County and is the only local confinement facility in the county.

The two Cabarrus County Jails hold 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
- Federal ICE Inmates – held up to 72 hours, with federal reimbursement

MAJOR ACCOMPLISHMENTS

- Opened new Jail Housing Unit in June of 2011, closing the old Jail facility.
- Implemented new Inmate Video Visitation in June of 2011.
- NC Sheriff's Association began a program in 2012 that will allow local jails to participate on volunteer basis to scrub inmate hospital bills, to reduce agency responsibility for large hospital bills. This program looks to offer possible savings of up to 40% on normal inmate hospital bills.

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 Misdemeanor Program. Though agencies can currently choose to participate in "receiving" inmates from 91-180 day sentences, it still places a large burden on local jails, freeing up nearly 1800 state prison beds.
- 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 would see jail overcrowding in next 5-10 years, with limited alternatives.
- Inmate Video Visitation-Began using Video Visitation for Visitation. Citizens 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.

Sheriff's Office – Jail Division

BUDGET HIGHLIGHTS & CHANGES

- Statewide Misdemeanant Program (SMCP)-Participated as a pilot County in SMCP in December. In January, continued participation as the program officially started. We are a Housing County, housing State Inmates sentenced between 91-180 days. The Inmates are sentenced in Cabarrus and surrounding Counties and serve their sentences in our facility on a reimbursed basis.
- Added funds for ICE Transportation program. Added 16 Auxiliary Transport Officers and 2 Auxiliary Supervisors.
- Added Inmate Reentry Coordinator and reduced hours of part-time Transportation Officers.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	5,178,968	8,070,727	8,069,594	8,310,827	
Operations	2,525,235	2,147,292	2,162,041	2,249,445	
Capital Outlay	-	26,000	-	35,000	
Total Expense	7,704,203	10,244,019	10,231,635	10,595,272	3%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	326,979	299,000	234,000	571,510	
Total Revenue	326,979	299,000	234,000	571,510	91%
STAFFING					
FTE Positions	161.178	161.178	161.178	161.64	

DEPARTMENT CONTACT

Name: Sheriff Brad Riley
 Email: dbriley@cabarruscounty.us
 Phone: 704-920-3000

Sheriff's Office – Animal Control

MISSION: To respond to animal related telephone calls, humane operation of the county animal shelter, 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 operates the animal shelter and provides law enforcement services as related to animal control to all the citizens of the county which is approximately 170,000 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. Concord and Kannapolis Police Departments also respond to some animal calls covered under the unified ordinance such as barking dogs or other violations not requiring the seizure of an animal.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	610,335	620,329	619,718	619,718	
Operations	121,531	115,474	127,701	175,701	
Capital Outlay	13,025	90,000	-	-	
Total Expense	744,891	825,803	747,419	795,419	-4%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	13,647	10,000	5,000	5,000	
Total Revenue	13,647	10,000	5,000	5,000	-50%
STAFFING					
FTE Positions	10.00	10.00	10.00	10.00	

DEPARTMENT CONTACT

Name: Sheriff Brad Riley
 Email: dbriley@cabarruscounty.us
 Phone: 704-920-3000

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.

MAJOR ACCOMPLISHMENTS

- Completed ADA renovations of Corban side restroom
- Completed carpet replacement on first, second, and third floor

CHALLENGES & TRENDS

- Increased case load, space needs, 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 one of the two elevators up to code.
- Replacement of 15 year old AHU-2 Fan which provides air flow for over 85% of the building.
- Reduced hours of 2 part-time Bailiff Positions.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	24,752	39,596	37,790	30,686	
Operations	479,316	505,043	511,768	503,373	
Capital Outlay	-	-	-	-	
Total Expense	504,068	544,639	549,558	534,059	-2%
REVENUES					
Intergovernmental	406,565	435,000	372,000	372,000	
Fees & Other	-	-	-	-	
Total Revenue	406,565	435,000	372,000	372,000	-14%
STAFFING					
FTE Positions	.96	.96	.96	.78	

DEPARTMENT CONTACT

Name: Kyle Bilafer
Email: kdbilafer@cabarruscounty.us
Phone: 704-920-3201

Planning and Development – Construction Standards

MISSION: Cabarrus County Construction Standards contributes to the safety and welfare of Cabarrus County by conducting inspections of new and existing construction and verifying compliance with the North Carolina Building Codes. Cabarrus County Construction Standards strives to serve customers' needs in a compliant, courteous and efficient manner. Additionally, Cabarrus County Construction Standards seeks to be aware of trends in green building products, methods and materials and seeks to promote them during the plan review, building permit and inspections process.

OVERVIEW: Construction Standards' (Building Inspections) role is specified in General Statute 153A-352. This division is to enforce the state and local ordinances, regulations, and codes related to the construction, repair and /or installation of the following: new buildings, 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.
- Maintain a high level of quality in customer service with reduced staff.

BUDGET HIGHLIGHTS & CHANGES

- Efficient cars have been purchased for inspectors and the practice of paying mileage to individuals ends.
- One Code Enforcement Position remained frozen and unfunded in FY 2013.

Planning and Development – Construction Standards

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,091,230	1,033,531	876,616	876,616	
Operations	152,710	175,801	125,347	91,747	
Capital Outlay	-	-	-	-	
Total Expense	1,243,940	1,209,332	1,001,963	968,363	-20%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	1,309,327	1,185,400	1,445,734	1,445,734	
Total Revenue	1,309,327	1,185,400	1,445,734	1,445,734	22%
STAFFING					
FTE Positions	16.00	13.00	13.00	13.00	

PERFORMANCE SUMMARY

GOAL: To improve delivery of service through more timely inspections, electronic reporting, and multi-trade inspections.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Total number of inspections processed	23,217	32,155	26,654	28000
Number of inspections processed within 48 hours	19,035	26367	21,856	22,960
Multi-trade inspections conducted on the same visit	4425	4823	4400	5200
Average number of inspections per inspector	2110	3500	3331	3500
Average failure ratio	13%	13.5%	13.5%	13.5%
Site Inspections - Building	7936	11,218	9198	9658
Site Inspections - Electrical	4403	6637	5442	4685
Site Inspections - Mechanical	5960	5725	4694	4929
Site Inspections - Plumbing	1979	5929	4861	5104
Total number of units (residential and commercial)	2037	1978	2890	3035

GOAL: To provide efficient commercial plans review in a reasonable, customer-supportive time.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Total number of commercial building plans reviewed	315	330	436	458
Average time to complete review of plans for building permits (in weeks)	3.5	3.5	3.5	3.5
Percent of plans that failed on first review	23%	23%	20%	22%

DEPARTMENT CONTACT

Name: Kelly Sifford/Scott Devaux

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Phone: (704)920-2129

Emergency Management

MISSION: In cooperation with internal and external partners, 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.

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 LEPC, identify and type local response resources, coordinate debris management plan and participate in regional domestic preparedness activities.
- Launched county-fire protection study.
- Coordinated update of County Continuity of Operations Plan.
- Worked with local partners to complete Speedway Emergency Plan.
- Successfully passed FEMA graded exercise of planning, response, sheltering and operations during and event at the McGuire Nuclear facility.
- Secured \$200K in grant monies to purchase robot for Sheriff's Explosive Ordinance Disposal Team.

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 new 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
- Meeting goal of clearing arson cases by arrest due to no control over case once fire investigation is complete.
- Keeping EOC technology updated and county staff familiarized with operations.
- Managing alarm reduction program that is 98% law related activities

Emergency Management

BUDGET HIGHLIGHTS & CHANGES:

- EMPG grant monies and additional monies will need to be leveraged to hire consultants to aid in re-write of county emergency operations plan.
- Alarm monitoring software program needs to be updated to be compatible with Windows 7.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	352,507	356,030	355,454	355,454	
Operations	507,560	571,552	492,898	479,197	
Capital Outlay	-	190,000	-	-	
Total Expense	860,067	1,117,582	848,352	834,651	-25%
REVENUES					
Intergovernmental	91,987	-	20,000	20,000	
Fees & Other	64,452	52,625	62,636	62,636	
Total Revenue	156,439	52,625	82,636	82,636	57%
STAFFING					
FTE Positions	5.00	5.00	5.00	5.00	

PERFORMANCE SUMMARY

GOAL: In support of BOC Goal #2-Achieve Community-wide preparedness, We will assist citizens, government and businesses to prepare for, respond to, mitigate and recover from fire & disaster situations

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Preparedness classes presented to stakeholders	47	50	55	60
Emergency responses for assistance	46	50	50	50
% of emergency responses arrival less than 1 hour	100%	100%	100%	100%
Business emergency plans reviewed	38	40	50	50
Fire inspections and fire plans reviewed	301	311	311	290
Fire Investigations completed	37	37	40	40

Emergency Management

GOAL: In support of BOC Goal #2-Achieve Community-wide preparedness, we will maintain an effective, well trained equipped staff and an operationally ready EOC facility

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Drills and exercises completed with outside stakeholders	4	4	3	3
EOC readiness drills for EM staff	10	12	12	12
Staff training hours	85	85	90	90
Percent of EOC equipment operationally ready each month	95%	100%	100%	100%

DEPARTMENT CONTACT

Name: Bobby Smith

Email: rsmith@cabarruscounty.us

Phone: 704-920-2562

Emergency Medical Services

MISSION: 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. Cabarrus County 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.

OVERVIEW: 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.

MAJOR ACCOMPLISHMENTS

- Improved Cardiac Arrest return to Circulation to 53% – up from 31% in FY 2011
- Reduced Average Response Time to 6.4 minutes – down from 7.01 in FY 2011
- Cabarrus EMS Paramedic Team won NC State Paramedic competition
- Cabarrus EMS Paramedic Team won the Carolina's Paramedic competition

CHALLENGES & TRENDS

- Maintain unit hour utilization below 0.3. Some units are seeing increased utilization due to increased call load

BUDGET HIGHLIGHTS & CHANGES

- Proposed fee increases for FY 2013
- Expected \$40,000 decrease for FY2013 due to projected ceasing of operations by Cabarrus Rescue Squad

Emergency Medical Services

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	4,899,740	4,966,515	4,895,459	4,895,459	
Operations	901,166	960,326	902,557	918,557	
Capital Outlay	265,170	394,512	-	-	
Total Expense	6,066,076	6,321,353	5,798,016	5,814,016	-8%
REVENUES					
Intergovernmental	5,732	11,000	-	-	
Fees & Other	4,278,126	3,796,500	4,464,500	4,464,500	
Total Revenue	4,283,858	3,807,500	4,464,500	4,464,500	17%
STAFFING					
FTE Positions	84.818	84.818	84.818	84.818	

PERFORMANCE SUMMARY

GOAL: Respond to emergency 911 dispatches in Cabarrus County in less than 8 minutes (average response time).

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Total number of calls	21241	22697	22697	23500
Non-emergency calls	900	1030	1030	1100
Emergency calls	16351	17144	17144	17500
Stand-by calls	4100	4522	4522	4700
Average response time (in minutes)	7.01	6.4	6.4	6.5

GOAL: Provide highly skilled paramedic response in a timely manner which greatly increases the chance of survival for the patient.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Pre-hospital identification of stroke and heart attack	67%	75%	75%	80%
Cardiac arrest survival rate (where revival attempted)	31%	53%	53%	55%

DEPARTMENT CONTACT

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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.

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. The planning division also serves as the primary administrative agency for the Adequate Public Facilities Ordinance and provides staff assistance to the Cabarrus County Schools for site selection and implementation of the School's 15-Year Capital Improvement Plan. Transportation planning services are provided through staff representation and participation on Metropolitan Planning Organization committees. 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 has provided professional services for plan updates and studies conducted by other departments.

MAJOR ACCOMPLISHMENTS

- Cabarrus County Board of Education and Cabarrus County Board of Commissioners adopted Cabarrus County School Site Guidelines.
- Accela historic data entry currently being integrated into GIS shapefiles available for internal staff use as well as external use by the general public via the County Web Site GIS portal.
- Reduction of \$132,850 in salaries and benefits due to restructuring.

CHALLENGES & TRENDS

- A reduced number of subdivision lots are being platted in unincorporated areas.
- Adequate Public Facilities Ordinance litigation status remains undetermined.

BUDGET HIGHLIGHTS & CHANGES

- The Sustainable Local Economy and Local Food Policy projects have been moved from the Manager's budget into the Planning and Development budget.
- Reduction in collection of Voluntary Mitigation Payments due to economic downturn and pending litigation.
- The Sustainable Local Economy Coordinator Position was eliminated and duties taken by a Planner.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	411,084	419,280	438,305	375,101	
Operations	30,159	56,207	56,947	57,683	
Capital Outlay	-	-	-	-	
Total Expense	441,243	475,487	495,252	431,191	-9%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	6,692	9,178	9,854	9,854	
Total Revenue	6,692	9,178	9,854	9,854	7%
STAFFING					
FTE Positions	5.00	6.00	6.00	5.00	

Planning and Development- Planning

PERFORMANCE SUMMARY

GOAL: Collect 100% of the Voluntary Mitigation Payments for advancement of school adequacy as stated in executed agreements.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of units requiring mitigation payment (includes mobile homes) at building permitting	359	248	426	350
Number of units requiring mitigation payment prior to final platting	75	88	38	40
Number of units requiring mitigation payment prior to building permitting, zoning permitting or other	30	NA	36	40
Amount collected prior to platting	\$218,244.07	\$239,070.00	\$138,561.00	\$138,561.00
Amount collected at building permitting	\$213,906.62	\$111,826.00	\$248,607.00	\$248,607.00
Amount collected prior to building permitting, zoning permitting or other	\$30,240.00	NA	\$27,216.00	\$27,216.00
Total amount of mitigation payments collected for FY	\$462,390.69	\$369,745.00	\$414,384.00 *	\$414,384.00
% APF Collected	100%	100%	50%**	100%

*Outstanding collection of \$413,716.00 due to pending litigation, **50% collection rate projected due to pending litigation.

GOAL: Provide effective long range planning services for Cabarrus County.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of Land Use Plan updates currently underway	0	0	0	0
Number of Land Use Plan updates adopted	0	0	0	0
Number of ordinance reviews currently underway	1	1	1	1

NOTE: Due to budgetary constraints, no land use plan updates occurred during FY2011. The current long range project includes various ordinance assessment and amendment as needed.

GOAL: Participate in partnerships for growth management.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of Utility Service Boundary Agreements Adopted	1	0	0	0
Number of multi-jurisdictional/multi-agency studies, plans or projects plans underway	0	0	1	2
Number of multi-jurisdictions/multi-agency studies or plans adopted	0	1	1	1

Planning and Development- Planning

Food Policy Council Program Summary

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 2012

- Food Policy Council adopted bylaws governing council business.
- Council recommends Locally Grown countywide local food marketing campaign to Board of Commissioners for adoption.



- First Annual Food Policy Council Retreat; adopted mission statement and 2012 goals.
- February FPC Fieldtrip to Triad area local food businesses.
- Participated in the First Annual Carolina Meat Conference hosted at the Cabarrus Arena and Events Center.
- Participated in the Know Your Farms Charlotte Region Farm Tour.
- Participated in 10 days of cooking with local food at the Cabarrus County Fair.
- First Annual Friends of the Piedmont Farmers Market 'Harvest Gala' 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.

Planning and Development- Planning

PERFORMANCE SUMMARY

GOAL: Increase opportunities for school education and exposure to local foods.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Classroom programs presented	n/a	n/a	n/a	10
School gardens planted	n/a	n/a	n/a	2
Participated in Growum's fundraiser to generate money for Cabarrus County Schools and Kannapolis City Schools food education programs	n/a	n/a	n/a	\$5000

GOAL: Increase opportunities for access and exposure to local foods by creating a Task Force and hosting events associated with local foods.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Sign up 20 new business for <i>Locally Grown</i> Campaign	n/a	5	6	20
Successful co-host 2 nd Annual Piedmont Farmers Market 'Harvest Gala' fundraising event	n/a	Yes	Yes	Yes
Prepare local food samples at Cabarrus County Fair	10 days	10 days	10 days	10 days

Sustainable Local Economy Program Summary

MISSION:

To 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 further 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.

Planning and Development- Planning

MAJOR ACCOMPLISHMENTS

Successfully presented the local economic impact of choosing a national company to perform our contracted Department of Aging lunch program over the current local company and the Board of Commissioners kept the program with the local company, saving jobs and local revenue.

Developed small business programming that has incorporated 5 community partners and 4 municipalities.

Interviewed or visited with over 50 independent small businesses and 12 community and business organizations to understand their concerns and promote the triple bottom line approach to business and community development.

Co-founder and facilitator of 2 organizations that promote green practices and local business funding within the community.

Assisted CSLE with the development of their small business seminars, regulatory reform forums, and the Think Cabarrus First campaign.

CHALLENGES & TRENDS

- The local economy movement is growing globally so awareness challenges are lessening month by month.
- Challenges include competing views regarding methods of economic development within the community.

BUDGET HIGHLIGHTS & CHANGES

- The Local Economy project and the Council have operated with a \$5,000 budget. Council members and staff have contributed over \$800.00 towards programming and activities.
- The FY 2013 budget does not include some of the facilitation services used in FY12 which will free funding to be used towards programming.

PERFORMANCE SUMMARY

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of business/community groups development/facilitated to meet demand.	0	2	2	3
Number of business seminars held	0	4	4	5
Number of regulatory forums held	0	3	3	4
Number of focus groups gathered	0	0	0	2

Planning and Development- Planning

GOAL: Increase local business visits to determine program and service needs by 30% with an increase of 20% in group presentations and discussions to further community awareness of local economy issues and programs.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of business visits	7	75	75	98
Number of business and community organization visits	2	10	10	12
Number of business/community group developed/facilitated to meet demand.	0	2	2	3

GOAL: Increase partnerships with community organizations to provide needed services or programs for local businesses by 20%.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of organizations collaborated with for programs	0	5	5	6
Number of municipal relationships for programs	0	5	4	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%.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of regional or statewide conferences attended	1	3	3	4
Number of national conferences attended	1	1	1	1
Number of local economy newsletter subscriptions	0	40	40	75
Number of relevant press releases and articles	1	3	3	6

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 by 100%

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Grants submitted	0	2	1	2
Number of Think Cabarrus First memberships acquired	0	50	50	100

DEPARTMENT CONTACT

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Planning and Development – Community Development

MISSION: Working 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, construct new infrastructure, and provide economic opportunities to low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME 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 to the county are reducing Medicare and Medicaid costs by reducing falls, and allowing elderly and disabled persons to remain in their homes longer.

MAJOR ACCOMPLISHMENTS

- The Community Development Division administered American Reinvestment and Recovery Act funds for the Weatherization Program. Cabarrus County weatherized 125 housing units in FY 2011 and has completed 19 weatherizations to date this year. The majority of ARRA funds (\$1.2 million) have been expended and the required contracted unit counts have been exceeded.

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. The modifications were granted to the agencies across the state that did not meet their obligations within the required time frame. The program will officially end for Cabarrus County on June 30, 2012.

BUDGET HIGHLIGHTS & CHANGES

- Community Development staff has been reduced by one FTE this year due to realigning of staff and job descriptions.

Planning and Development – Community Development

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	254,892	208,800	165,972	165,972	
Operations	644,198	430,882	162,321	162,321	
Capital Outlay	-	651	-	-	
Total Expense	899,090	640,333	328,293	328,293	-49%
REVENUES					
Intergovernmental	734,846	304,026	155,688	155,688	
Fees & Other	5,032	600	-	-	
Total Revenue	739,878	304,626	155,688	155,688	-49%
STAFFING					
FTE Positions	4.00	3.00	3.00	3.00	

PERFORMANCE SUMMARY

GOAL: To provide safe, affordable, energy efficient housing for low income persons and families.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of homes brought to standard condition from substandard	5	4	4	3
Number of Weatherized homes (Standard Program)	6	5	19	15
Number of Weatherized homes (ARRA Program)	119	25	21	0
Number of units that received handicap accessibility features	22	40	23	30
Number of HVAC systems installed or replaced	58	10	62	15
Number of units with other home repairs performed	55	35	36	40
Average energy saving per household annually (WAP only)	\$40	\$237*	\$175	\$175
Average reduction of air infiltration per unit (WAP only)	44%	35%	33%	35%

*FY 2012 is a sample. 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 this period going from \$2,886 average cost per unit to \$6,000 per unit. It appears the changes have had a significant impact. Other factors that impact this number include extreme temperatures.

Planning and Development – Community Development

GOAL: To provide water and/or sewer infrastructure in the Northwest Area with fees collected in that area.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of homes provided with sewer line installation and connection	39	0	0	0

- Poplar Trails Sewer Line Project is complete.

DEPARTMENT CONTACT

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Planning and Development – Soil and Water Conservation

MISSION: The Cabarrus Soil and Water Conservation District (SWCD) 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.

OVERVIEW: CSWCD exist to encourage the informed and responsible stewardship of the land and all natural resources. 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 federal (Natural Resources Conservation Service (NRCS), 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 first-ever funding for farmland protection--\$175,000 from the state for purchase of a conservation easement; county also transferred a conservation easement on a wetland mitigation site along Rocky River at the Concord Regional Airport to the CSWCD
- Stormwater Management—Comprehensive, multi-year \$953,043 stormwater system retrofit project underway on the Cox Mill Elementary School campus; stormwater system retrofits also completed at Mt. Pleasant High School with state and local funds
- Conservation Education—Local students advanced through regional to the state level in annual Envirothon, Poster and Public Speaking contests
- Financial Assistance--\$1 million milestone reached in state cost-share funds contracted with landowners to improve water quality since inception of first cost share program in 1989

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
- 38% increase in population growth rate during previous decade continues to strain both natural resources and CSWCD’s ability to provide financial and technical assistance; complaints have increased since elimination of county erosion and sedimentation control program
- Capital Improvement Project requests have gone unfunded for two years, resulting in delayed protection of farmland and state-designated significant natural heritage areas identified in plans approved by the Board of Commissioners

BUDGET HIGHLIGHTS & CHANGES

- \$175,000 state farmland preservation contract approved to purchase a conservation easement
- State legislature gave conservation districts authority to establish a special reserve fund for maintaining conservation easements they hold (Session Law 2011-209)
- State allocated Agricultural Water Resources Assistance Program funds to CSWCD for the first time

Planning and Development – Soil and Water Conservation

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	182,966	190,547	189,773	189,773	
Operations	32,140	48,335	40,109	37,389	
Capital Outlay	-	-	-	-	
Total Expense	215,106	238,882	229,882	227,162	-5%
REVENUES					
Intergovernmental	30,835	29,600	30,450	30,450	
Fees & Other	-	-	-	-	
Total Revenue	30,835	29,600	30,450	30,450	3%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

PERFORMANCE SUMMARY

GOAL: To promote sustainability through long-term land tenure that results in environmental benefits

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Conservation easements/fee simple titles managed (ac)	new	new	104	225
Long-term conservation agreements/contracts (#) ¹	new	new	144	150
Soil conserved (T) [contracts & technical assistance]	new	new	89.26	90
Nitrogen managed (lb.) [contracts & technical assistance]	new	new	206985	208000
Livestock excluded from streams (l. ft.) [contracts & technical assistance] ²	new	new	81,947	83,000

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

GOAL: To provide stewardship education that supports a sustainable economy through environmental literacy and green collar careers

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Educators participating in professional development	new	20	20	25
Persons participating in stewardship education events	5,426	7,000	7,000	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.

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, issuing septic tank permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports, attending court to present enforcement cases and providing staff support to the Planning and Zoning Commission and to the Cabarrus County Board of Commissioners.

MAJOR ACCOMPLISHMENTS

- Successful litigation of two ongoing (multi-year) zoning violation cases resulting in property owner compliance and case closure.
- Decrease from FY 2011 in number of repeat inspections performed for compliance.

CHALLENGES & TRENDS

- Number of site plans submitted remains similar to FY2011.
- Number of zoning permits issued remains similar to FY2011.

BUDGET HIGHLIGHTS & CHANGES

- Zoning Inspectors issued county vehicles, resulting in decrease of reimbursement spending.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	195,575	198,206	198,284	198,284	
Operations	18,222	19,140	17,465	17,465	
Capital Outlay	-	-	-	-	
Total Expense	213,797	217,346	215,749	215,749	-1%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	30,860	9,050	15,100	21,100	
Total Revenue	30,860	9,050	15,100	21,100	133%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

Planning and Development- Zoning

PERFORMANCE SUMMARY

GOAL: Provide timely response to citizen complaints by investigating 90% of validated complaints within 1-3 days.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of complaints received	128	84	80	80
Number of complaints validated and investigated	123	64	75	74
Number of complaints investigated in 1-3 days	107	64	70	70
% of complaints investigated in 1-3 days	87%	100%	93%	95%

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of complaints requiring multiple investigations and site visits	80	34	36	35
% complaints requiring multiple investigations and site visits	65%	53%	48%	47%

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

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of site plans reviewed	13	10	12	10
Number of site plans reviewed and approved within 60 days	11	9	11	9
% site plans reviewed and approved within 60 days	85%	90%	92%	90%

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 (TY2013 FY2014 - TY2015 FY2016)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$6,272,964 we will appropriate \$39,000 to FY 2014. 85% of qualifying amount will be granted to industry for three consecutive years.

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 an Estimated Eligible Fixed Asset Valuation of approximately \$7,600,000 we have budgeted \$55,000 for FY 2013. FY 2013 will be the fourth year for ACN.

Celgard 1 (TY2012 FY2013 - TY2014 FY2015)

Celgard has been granted two EDC Grants with multiple phases for each Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$15,300,000 we have budgeted the first phase of the first Grant \$95,000 for FY 2013. FY 2013 will be the first year for Celgard 1.

Celgard 2 (TY2012 FY2013 - TY2014 FY2015)

Celgard 2 expands the original Granted assets as Celgard has increased the investment to meet additional product manufacture. Based on an additional Estimated Eligible Fixed Asset Valuation of approximately \$26,000,000 we have budgeted \$162,000 for FY 2013. FY 2013 will be the first year for Celgard 2.

Creamery Concord, LLC (TY2012 FY2013 - TY2016 FY2017)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$2,200,000 we have budgeted \$14,000 to FY 2013. 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 2013 will be the first year for Creamery Concord, LLC.

Distribution Technologies (TY2012 FY2013 - TY2014 FY2015)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$1,500,000 we have budgeted \$14,000 to 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 2013 will be the first year for Distribution Technologies.

DNP IMS America Corp (TY2012 FY2013 - TY2014 FY2015)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$25,000,000 we have budgeted \$156,000 to 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 2013 will be the first year for DNP IMS America Corporation.

Economic Development – Incentive Grants

FlyRight (TY2013 FY2014 - TY2015 FY2016)

Phase 1 of the EDC Grant has been completed. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$5,600,000 we will appropriate \$35,000 to FY 2014 for Phase 2. 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 FlyRight, Phase 2.

Great Wolf Lodge of the Carolinas

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$90,000,000 we have budgeted \$658,000 to FY 2013. 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 2013 will be the third year for Great Wolf Lodge of the Carolinas.

JRH Vehicle LLC (TY2012 FY2013 - TY2014 FY2015)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$6,970,000 we have budgeted \$51,000 to FY 2013 with a \$30,000 carryforward from FY 2012. 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 2013 will be the second year for JRH Vehicle.

PreGel (TY2012 FY2013 - TY2016 FY2017)

PreGel applied for and was granted a three phase expansion Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$600,000 we have budgeted \$4,000 to 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 2013 will be the first year for PreGel's expansion Grant.

Saddle Creek (TY2010 FY2011 - TY2011 FY2013)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$12,170,000 we have budgeted \$76,000 to FY 2013 with a \$77,000 carryforward from FY 2011 and a \$77,000 carryforward from FY 2012. 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 2013 will be the third and final year for Saddle Creek.

Shoe Show (TY2011 FY2012 - TY2013 FY2014)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$12,750,000 we have budgeted \$90,000 to 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 2013 will be the second year for Shoe Show.

SP Richards (TY2013 FY2014-TY2015 FY2016)

Based on an estimated Eligible Fixed Asset Valuation of approximately \$11,800,000 we will appropriate \$74,000 to FY 2014. 85 % of qualifying amount will be Grant to industry for three consecutive years, with each year's value being adjusted by a factor for depreciation.

Economic Development – Incentive Grants

BUDGET SUMMARY

INCENTIVE GRANT	ACTUAL FY 2011	AMENDED FY 2012	ADOPTED FY 2013
390 Business Blvd	-	-	-
ACN	68,468	47,000	53,000
Cabarrus Plastics, Inc.	42,431	21,000	-
Celgard LL	350,000	-	2547,000
Connexion, Inc.	7,376	-	-
Creamery	-	-	14,000
Distribution Technologies	-	-	13,000
Double O	12,272	-	-
DNP IMS American Corp	-	-	149,000
FlyRight	14,489	14,000	-
Golden Gait Trailers	13,137	13,000	-
Great Wolf Lodge	-	1,094,000	631,000
HAAS-CNC Racing	44,506	-	-
JRH Vehicle	-	30,000	49,000
JHE	11,738	-	-
MRN Radio	10,243	-	-
Oiles America Corp.	16,557	-	-
PreGel, Inc.	162,307	161,000	4,000
Sabco Racing	-	166,000	0
Saddle Creek	-	137,000	69,000
Shoe Show	-	102,000	87,000
SP Richards	-	-	-
ST Motorsports	-	35,000	-
WindShear	196,699	193,000	-
Total Grants	950,223	2,013,000	1,316,000

DEPARTMENT CONTACT

Name: Bill Kouri, Tax Administration
Email: WHKouri@cabarruscounty.us
Phone: 704-920-2433

Veteran Services

MISSION: To assist veterans and their spouses, dependents, and survivors in obtaining available benefits from federal, state, and local agencies administering veterans 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.
- Maintained accreditation for certified service officers and initiated training for the new director.
- Continued a high level of service despite a 50% turnover of personnel.
- Performed or participated in 34 outreach events at health care facilities, veteran's organizations, and other local agencies throughout Cabarrus County.
- Facilitated the award of 5 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.

BUDGET HIGHLIGHTS & CHANGES

- Projected revenue decreases to zero due to the elimination of annual matching funds from the North Carolina Division of Veterans Affairs.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	208,443	216,278	216,313	216,313	
Operations	10,997	11,813	11,170	11,170	
Capital Outlay	-	-	-	-	
Total Expense	219,440	228,091	227,483	227,483	0%
REVENUES					
Intergovernmental	2,000	-	-	-	
Fees & Other	-	-	-	-	
Total Revenue	-	-	-	-	0%
STAFFING					
FTE Positions	4.00	4.00	4.00	4.00	

Veteran Services

PERFORMANCE SUMMARY

GOAL: To provide a well-trained and informed staff to assist veterans with obtaining benefits and services while submitting timely, accurate, and complete claims to the North Carolina Division of Veterans Affairs.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
New VA Money Brought into the County	\$3.1M	\$4.3M	\$3.5M	\$3.68M
New Claims	459	500	542	600

GOAL: To continue to reach out to veterans to ensure they are aware of the benefits available to them, and to be accessible and responsive when our assistance is needed.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Telephone Contacts (Incoming and Outgoing)	9,104	9,200	9,200	9,660
Written Communications (Incoming and Outgoing)	791	750	750	790

DEPARTMENT CONTACT

Name: Tim Tereska
Email: tjtereska@cabarruscounty.us
Phone: 704-920-2868

Cabarrus County Transportation Services (CCTS)

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.

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 enhance 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

- This past year CCTS was able to install Automated Vehicle Locaters and Mobile Data Terminals in our vehicles to help increase efficiencies of our operation. This allowed us to reduce the amount of paper products we were using printing manifest for each driver.
- We continue to update our Route Match software program to keep us on the cutting edge of routing our trips. This past year saw us install one major upgrade to our program.
- Our Links service once again saw growth in the numbers of passengers that we provided trips to. We continue to seek funding from the State and Federal government to expand that service.
- CCTS was audited by the North Carolina Department of Health and Human Services in reference to our Medicaid transportation. I am happy to report that there were no infarctions reported for our services.
- CCTS also received an audit from the Council of Governments dealing with the HCCGB Aging Grant. No infarctions were reported in this audit as well.
- CCTS is required to have a drug and alcohol testing program in place for all safety sensitive positions. This past year we passed the Federal audit of that program with no discrepancy
- In October CCTS was recognized by the NC Division of Vocational Rehabilitation Services for our diverse employment practices. We are very proud of this award.

CHALLENGES & TRENDS

- CCTS continues to hold in place the freezes on our Rural General Public (RGP) services and our Senior Transportation. We have created waiting list for those programs with the list growing longer each day.
- We continue to see more and more demand for additional services throughout the county.

BUDGET HIGHLIGHTS & CHANGES

- Department is seeking additional grant funds to increase access to transportation for the seniors of Cabarrus County.
- Eliminated Transportation Supervisor Position.

Cabarrus County Transportation Services (CCTS)

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,150,340	1,215,324	1,328,229	1,280,566	
Operations	1,184,148	1,246,513	1,151,100	1,128,773	
Capital Outlay	171,812	199,774	578,667	578,667	
Total Expense	2,506,300	2,661,611	3,057,996	2,988,006	12%
REVENUES					
Intergovernmental	844,734	792,353	1,270,959	1,270,959	
Fees & Other	692,433	479,500	320,769	320,769	
Total Revenue	1,537,167	1,271,853	1,591,728	1,591,728	25%
STAFFING					
FTE Positions	28.75	31.75	31.75	30.75	

PERFORMANCE SUMMARY

GOAL: To provide safe transportation and promote independent lifestyles.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Customer Calls	61,620	80,000	35,365	85,000
Accidents / Incidents	0 / 2	0 / 0	1/0	0/0
Driver safety classes attended (Taught)	9	10	4	15
Attendance by operators	90	120	18	150
Total Number of trips provided	81,844	90,000	53,554	95,000
Out of county trips provided	2,184	1,800	3,288	2,000

GOAL: To ensure that our customers are satisfied with the level of service provided.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Awareness of Links and Demand response program (CCTS survey)	71%	85%		
Overall impression of Demand response program (Countywide survey)	58%	Survey completed in FY 2011		

DEPARTMENT CONTACT

Name: Randy Bass
 Email: crbass@cabarruscounty.us
 Phone: 704-920-2921

Other Human Services

DESCRIPTION: Funding for mandated health services that are provided through other agencies.

Piedmont Behavioral Health

Piedmont Behavioral Healthcare is the mental health Local Management Entity (LME) serving Cabarrus, Stanly, Rowan, Union and Davidson Counties. Piedmont is in an area of very rapid population growth making Piedmont the third largest LME in the state, and the largest multi-county program.

Piedmont is a public agency that receives state, federal, Medicaid and county funds. These funds are used to provide services in each of the five 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 Piedmont. Case management is being provided by Piedmont 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.

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. In FY 2013, The County began directly funded the School Nurse Program on behalf of both Public School Districts. The County also increased the funding for the program to insure that it continued to provide the support to the schools at the level the Board desired. The total funding for School Health Nurses totals \$1,722,808. CHA will bill the County for the direct cost of services for the program on a monthly basis. Any funds unexpended at the end of the fiscal year remain with the County.

Court Psychological Assessment Services – (JCPC)

This program, previously funded by the Juvenile Crime Prevention Council (JCPC), was designed to assess and diagnose the presence of mental illness and/or substance related issues or disorders as they correlate to the juvenile's interaction with the legal system. Not Funded for FY2013

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY 2012	ADOPTED FY 2013
Contributions to Other Human Services			
Piedmont Mental Health **	661,859	666,969	665,116
Cabarrus Health Alliance	4,148,969	4,242,711	5,258,616
Court Psychological Services (JCPC)	12,772	-	-
Total	4,823,600	4,909,680	5,923,732

** The County also provides space at the Human Service Center valued at \$454,096 as an in-kind contribution to Piedmont Behavioral Healthcare. The space houses a 7060 square feet crisis/detox unit.

Cooperative Extension

MISSION: North Carolina Cooperative Extension provides educational opportunities for individuals, helping them reach their highest potential and become a positive force in their homes and communities.

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. Our programs help people identify and solve problems, embrace diversity, help people develop the skills necessary to become leaders, empower well-trained volunteers to assist others, and assist communities to develop and maintain economic prosperity.

MAJOR ACCOMPLISHMENTS

- Extension staff developed and implemented programs that involved 38,218 citizens in direct services, events and activities. Another 44,256 were indirectly contacted through a combination of telephone calls, newsletters, fact sheets and direct mailings. In addition to traditional county and state funding, some programs were made available through grants, donations, and user fees that totaled \$102,500. Informal educational opportunities for youth and adults were provided through 155 non-credit classes. Finally, Cooperative Extension Programs in Cabarrus County were enhanced through the involvement of 1,156 volunteers in 2011. Their gift of 76,774 hours to Extension programs was the equivalent of \$1,554,673.50.
- During 2011, the Cabarrus Extension Center hosted approximately 345 meetings, seminars, workshops and training programs for approximately 10,800 people. Eighteen different organizations used our facility to work with their customers, staff, clients and volunteers. There was an average attendance of 28 people per event at the Extension Center in 2011.
- Healthy Eating, Physical Activity and Chronic Disease Risk Reduction - youth were taught nutrition education including easy snack preparation and strategies for physical fitness. As a result of these programs, 77% of the youth enrolled now eat a variety of foods, 85% increased knowledge of the essentials of human nutrition including how many servings of each food group are required each day for a nutritionally sound diet, 96% increased their ability to select low-cost, nutritious foods, and 73% improved practices in food preparation and safety. With an average healthcare cost savings of \$1000 per person per year for better nutrition, this program has the potential of saving the state and nation over \$150,000 per year in associated healthcare costs.
- Local Food Systems – Successfully received \$150,000 in grant funding which will allow the Piedmont Farmers Market, Inc. to build a second building to expand from 30 to 64 vendor spaces. This expansion will provide spaces for additional vendors and increase the value of the market to local customers.
- School to Career – According to the National Afterschool Alliance, 88% of parents surveyed in North Carolina agreed that afterschool children need some type of structured and planned activities during out-of-school time. Cabarrus County 4-H Afterschool helps meet this need by providing 4-H clubs and activities during afterschool time. Nineteen 4-H afterschool sites (750 children) in Cabarrus County completed a 4-H group project book during the 2010-11 school year. The group project books consisted of 4-H club meetings held, 4-H club activities and programs provided and community service projects accomplished throughout the school year. By completing this book, 4-H'ers and adults learned many new life skills, teamwork strategies and how to implement quality research-based programming during afterschool time. At an average cost of \$240 per delinquent youth per day, these 4-H afterschool activities have the potential of saving the state \$65,000,000 per year.

CHALLENGES & TRENDS

- Meeting the volume of requests for information in 4-H and Family and Consumer Science has been difficult with the reduction in staff of the secretarial position assigned to 4-H and FCS. In addition, with the resignation of the 4-H Agent in early July, the program has seen little growth and basic maintenance only to achieve program continuation. An additional concern heard from volunteers and

Cooperative Extension

community residents calling our office for information and answers to relevant questions, is the use of the telephone tree due to staffing shortages which answer the phone directly. They find it difficult and confusing. Frequently calling other Extension offices in the district to get direct phone contact for a more meaningful and personal experience.

BUDGET HIGHLIGHTS & CHANGES

- Salary adjustments shown at the requested state level of 5%.
- State retirement employer contributions at 7.14%.
- Revenue: Although, the following funding is not part of the County Budget, North Carolina State University provides \$304,090 in direct monetary support of Cabarrus County Programs and \$367,350 in specialist educational support through the University, North Carolina A & T State University provides \$28,500 for salary, and our Federal Partner, USDA, provides \$8,900 for the Expanded Food and Nutrition Education Program. Cabarrus County Schools Kids:Plus program provides \$17,000 towards the 4-H Afterschool Program.
- Budget is written with the reduction of .75 FTE based on leaving the Adult EFNEP Program Assistant position vacant. This position is a 50/50 match with Federal money.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	297,809	300,927	304,864	304,188	
Operations	54,050	68,277	45,283	44,283	
Capital Outlay	-	-	-	-	
Total Expense	351,859	369,204	350,147	348,471	-6%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	38,208	51,400	33,250	33,250	
Total Revenue	38,208	51,400	33,250	33,250	-35%
STAFFING					
FTE Positions	0.346	0.346	0.346	0.346	

** County Positions for 4H Summer Program.

PERFORMANCE SUMMARY

Performance measures not presented for final budget.

DEPARTMENT CONTACT

Name: Debbie Bost

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Phone: 704-920-3318

Human Services- Finance Unit

MISSION: Provides budgetary oversight and management for all funds allocated for operations of all programs and services under the Department of Human Services. This unit, in conjunction with the Director and Division Administrators, develops the budget, implements and monitors expenditures and revenues, makes adjustments to the budget as required, and performs the functions to obtain reimbursement for services provided in addition; this unit is responsible for the administration and support of all personnel functions for an agency of over 250 staff.

OVERVIEW: This finance unit includes the Director and administrative support staff that serve the entire agency. Activities include: budget development, implementation, and monitoring; budget amendments; reimbursement processes; personnel recruitment/advertising; support for hiring new staff; evaluation oversight and monitoring of all staff; personnel ordinance support, including benefits, leave, and employee relations; overall support to agency to ensure operations and compliance with policy and law.

MAJOR ACCOMPLISHMENTS

- Securing all allocated/capped federal revenue available to the agency for operations.
- Completed an audit without any problems cited.
- Using on line application through Munis, resulting in less paper and an easier process for checking qualifications of interested applicant.
- Successfully defended a personnel appeal that went before the courts and State Personnel Commission.

CHALLENGES & TRENDS

- There has been an increase of FMLA situations within our agency. It has been a challenge to make sure all the paperwork is completed and submitted to our unit timely.

BUDGET HIGHLIGHTS & CHANGES

- We are combining legal services that pertain to Human Services (\$350,000) back into our Human Services budget. This will help with efficiencies and cost.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	930,697	718,784	1,012,652	1,009,883	
Operations	1,057,683	1,130,919	1,226,142	1,322,816	
Capital Outlay	-	-	-	-	
Total Expense	1,988,380	1,849,703	2,238,794	2,332,699	26%
REVENUES					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
Total Revenue	-	-	-	-	0%
STAFFING					
FTE Positions	8.00	8.00	12.00	12.00	

Human Services- Finance Unit

PERFORMANCE SUMMARY

GOAL: To claim all available federal and state revenue available to the Department for the operations of programs and services

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Provide training to staff completing day sheets	35%	50%	45%	75%
Monitor monthly the XS 411 Allocations Report to ensure all capped allocations are claimed	100%	100%	100%	100%
To submit all financial reports timely to the state to claim reimbursement	100%	100%	100%	100%

GOAL: To administer all personnel actions and laws in accordance with policy/regulation that promotes a healthy work force

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Ensure compliance of all federal workplace laws through training, effective management and execution of rules applicable to all situations and to be compliant in all processes related to federal workplace laws.	85%	90%	85%	90%
Follow all applicable county policies and state rules regarding employee relation issues to ensure compliance and limit liability through claims and appeals	90%	100%	98%	100%

DEPARTMENT CONTACT

Name: Ben Rose
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Phone: 704-920-1552

Human Services – Public Assistance

MEDICAID MISSION: To provide time-limited and ongoing medical assistance to eligible families with children and adults, with the goal being to improve and enhance their quality of life.

MEDICAID OVERVIEW: The Economic Services Division is responsible for administering medical assistance. Medicaid is a program that pays medical bills for eligible low-income individuals and families who cannot afford the cost of health care. It is funded by federal and state funds. 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.

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
- 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 beginning February 2007 NCHC recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

MEDICAID 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

Human Services – Public Assistance

MEDICAID CHALLENGES & TRENDS

- High caseloads and work volume due to turnover, economic factors, and less restrictive program eligibility requirements have created stress on existing staff, higher error rates and longer processing times.
- Changes in technology at the state are resulting in changes to operations at the county level – NCFAST will go live in October 2012 for Cabarrus County for Food & Nutrition Staff and Medicaid staff in 2013.
- Healthcare Affordability Act implementation will expand eligibility to more individuals and will create new avenues for individuals to connect with our programs – the state will be using NCFAST to do this.

PERFORMANCE SUMMARY

GOAL: Improve and enhance the health and well-being of Cabarrus County Citizens by providing benefits to eligible recipients.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
% Recipients who are enrolled in Managed Care Program (CCNC)	90.47%	91%	90.5%	91%
Average Medicaid Case	21,726	22,427	23,029	24,641
Medicaid Recipients	23,677	24,387	25,334	26,854
NC Health Choice Recipients	2597	2760	2700	2850

GOAL: Provide benefits in a timely manner, achieving a 97% timeliness rate.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Medicaid timeliness	97%	97%	97%	97%

GOAL: Through trained and competent staff provide benefits at a 90% accuracy rate

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Accuracy	87%	90%	90%	92%

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.

SPECIAL ASSISTANCE 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.

SPECIAL ASSISTANCE 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

SPECIAL ASSISTANCE CHALLENGES & TRENDS

- State and county budget
- State and county share equally in cost of program

PERFORMANCE SUMMARY

GOAL: Improve and enhance the health and well-being of Cabarrus County Citizens by providing all possible slots available to all citizens who are eligible for assistance.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Average Special Assistance participation	511	501	509	510
In-home Special Assistance participation	119	160	124	150

Human Services – Public Assistance

SPAY NEUTER MISSION: To provide a voluntary means of assisting low-income persons with access to spay/neuter services for their dogs and cats in an effort to prevent over-population, abuse, and neglect of these animals.

SPAY NEUTER OVERVIEW: The General Assembly found that the uncontrolled breeding of cats and dogs in NC has led to unacceptable numbers of unwanted dogs, puppies, cats, and kittens. These unwanted animals become strays and constitute a public nuisance and a public health hazard. The animals themselves suffer privation and death, are impounded, and most are destroyed at great expense to local governments. It is the intention of the General Assembly to provide a voluntary means of funding a spay/neuter program to provide financial assistance to local governments offering low-income persons reduced-cost spay/neuter services for their dogs and cats and to provide a statewide education program on the benefits of spaying and neutering pets. The Veterinary Public Health Program within the Department of Health and Human Services administers the Spay/Neuter Program. It is a statewide program to foster the spaying and neutering of dogs and cats for the purpose of reducing the population of unwanted animals in NC. The program consists of the following components: (1) Education Program (2) Local Spay/Neuter Assistance Program. DHHS administers the Spay/Neuter Account established in G.S. 19A-62. Monies deposited in the account are available to reimburse eligible counties and cities for the direct costs of spay/neuter surgeries for cats and dogs made available to low-income persons. Funding comes from two sources—"I Care" Rabies tags and "I Care" vehicle license plates.

SPAY NEUTER MAJOR ACCOMPLISHMENTS

- Animal Control data seems to indicate that the Spay Neuter Program has been instrumental in keeping their euthanasia of animals down despite an increase in County population

SPAY NEUTER CHALLENGES & TRENDS

- State Revenue continues to be reduced due to less revenue available from special license plates and more counties requesting funding
- This is an voluntary service and county budget may not be able to permit funding at this or any level

PERFORMANCE SUMMARY

GOAL: Improve and enhance the health and well-being of the pets of the citizens of Cabarrus County by providing all possible services to the program recipients to keep the unwanted pet population reduced.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Number of vouchers issued	1059	1260	1506	1000
Number of vouchers returned	605	630	630	630

Human Services – Public Assistance

BUDGET HIGHLIGHTS & CHANGES

- State has cut services to recipient populations and continued cuts are anticipated from the state to meet their own budget

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	-	
Operations	1,271,643	1,355,000	1,347,000	1,347,000	
Capital Outlay	-	-	-	-	
Total Expense	1,271,643	1,355,000	1,347,000	1,347,000	-1%
REVENUES					
Intergovernmental	142	-	-	-	
Fees & Other	11,550	2,000	100	100	
Total Revenue	11,692	2,000	100	100	-95%

DEPARTMENT CONTACT

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Human Services – Child Welfare

MISSION: To provide quality services to meet the needs for safety, protection, care, and permanent homes for Cabarrus County children who are alleged or found to be abused, neglected, dependent, undisciplined and/or delinquent.

OVERVIEW: The child welfare division is responsible for the delivery of Preventive, Assessment, Treatment, Placement, and Adoption of children who are at risk or have been abused, neglected or dependent. These tasks are accomplished through the gathering of information at the Intake phase, On-call, Child Protective Services Forensic Investigations/Family Assessments, In-Home Services, Family Preservation, Home-Based Services, Foster Care, Foster Home Licensing, Foster Care, Adoptions, Adoption Assistance and Home Studies. The major objective is to provide protection and safety for children while achieving permanence within a timely manner.

MAJOR ACCOMPLISHMENTS

- Partnered with other community agencies to provide 3 Strengthening Families parenting groups. The program lasts 14 weeks and provides intensive parenting education for parents of middle school age children and serves as prevention to child abuse and neglect.
- Re-allocation of resources within the Child Welfare Division to more efficiently meet the needs of children and families.
- Placed Division practices and procedures on the DSS InkSpot to decrease paper and to increase accessibility to this information by all child welfare staff.
- Received a \$2,000.00 ARTS grant for use by children in DSS custody. The local Guardian ad Litem program was instrumental in accessing and acquiring this grant.
- Annual Foster Parent Appreciation Day was held at Cannon Stadium with a Kannapolis Imitators baseball game held. This event was in partnership with multiple other agencies in the community and school supplies being donated to children in foster care.
- Community was quite generous with the donation of Christmas money and items for children involved with the Child Welfare Division. In addition, the agency partnered with Crossroads Church to host a Christmas party for children in DSS custody.
- Annual Child Welfare Charity Ride collected \$1,200.00 to assist with Christmas for families involved in the Child Welfare system.
- Child Welfare staff member was presented with the Safe Coalition member of the year award for participation in events to provide protection to children.

CHALLENGES & TRENDS

- Increase in families suffering from the poor economy, resulting in the need for more financial assistance with substance abuse treatment and mental health counseling to provide a safe home for their children.
- Increased Forensic Investigations due to domestic violence, sexual abuse and excessive physical discipline of children.
- Due to the increased difficulty of cases involving multiple issues in families, cases are remaining open longer in investigations and in-home services, thus creating caseloads above the recommended state mandates.

BUDGET HIGHLIGHTS & CHANGES

- No notable changes from the past prior fiscal year.

Human Services – Child Welfare

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	4,572,454	4,777,102	4,733,023	4,495,999	
Operations	423,936	546,820	546,388	543,320	
Capital Outlay	-	-	-	-	
Total Expense	4,996,390	5,323,922	5,279,411	5,039,319	-5%
REVENUES					
Intergovernmental	3,384,412	2,889,906	2,466,746	2,466,746	
Fees & Other	-	-	-	-	
Total Revenue	3,384,412	2,889,906	2,466,746	2,466,746	-15%
STAFFING					
FTE Positions	71.00	71.00	71.00	71.00	

PERFORMANCE SUMMARY

GOAL: To increase the safety of children alleged to be abused, neglected and dependent through appropriate assessments of safety and risks

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
% of children remaining with their parents	97%	99%	95%	97%
% of observing children face to face within specified time frames (investigations)	97.5%	98%	98%	98.5%
% of diligent efforts to make contact within initiation time frames	100%	100%	99%	100%
% of monthly face to face contacts to insure safety (HIS)	91%	95%	93%	95%
Substantiation % of children in foster/group homes	<1%	<.05%	0%	0%
% of recurring maltreatment within 6 months of previous substantiation/finding.	4.49%	4.00%	4.00%	3.75%

Human Services – Child Welfare

GOAL: Provide increased family support and well-being to prevent further child maltreatment and long-term removal from the home.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
% of children remaining with their parents	97%	99%	95%	97%
# of children temporarily living with relatives to insure their safety and protection (beyond 30 days)	New	New	95	89
% of families assisted with appropriate resources to avoid out of home placements	NEW	95%	95%	97%
% of cases where Safety and Risks are assessed throughout the life of the case	82%	86%	90%	93%
% of cases with assessment of well-being needs	85%	90%	85%	90%

DEPARTMENT CONTACT

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Human Services – Child Support Services Division

MISSION: To bring the financial responsibility of parents to reality while collecting child support for the improved health and welfare of their children.

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 of \$9,571,800, distributed to families by 9.69% over FY10, an increase of \$295,335. Exceeded the state goal set for Cabarrus County by 2.16% or \$202,580, providing more revenue available to be spent in the community by our families, and reducing welfare dependency.
- Exceeded the state set goal for current support collection 70.64 to 71.07% with increased negotiations with NCPs and referrals to applicable resources, including a written instruction for use of the modification process when applicable, written and telephonic reminders of payments.
- Exceeded the state goal for the establishment of paternity for children born out of wedlock by 3.6% through negotiations and in-house genetic testing of the parties
- Exceeded the federal goal by 10-15% in 7 of 9 self assessment case management categories and increased scores in the other 2 categories with a re-organization and concentrated training plan.
- Reduced paper waste through duplexing of participant's copies to be mailed and court calendars.
- Developed a detailed informational service video with District Court Judge Marty McGee, which aired on Channel 22, posted to YouTube and our new website page for public informational viewing.
- Featured on Channel 14 local news for 3 months for our success in collections over surrounding counties for last fiscal year. Also provided statistics, service information to the public and featured a client testimonial on her extreme customer service satisfaction with child support services and the Department of Social Services in whole.

CHALLENGES & TRENDS

- The staff turnover from FY07-FY10 and the extensive long-term training necessary to get a new agent to full goal accomplishment has plagued the division from meeting 2 goals in Self Assessment, but we have seen a stability trend with staff, and improvement has been seen over the past year and one-half; and those 2 category scores have significantly improved.
- CS is also experiencing a trend in more difficult and complicated cases, therefore requiring more in depth interviewing, investigation, preparation for court and court time as the economic conditions are driving customers to seek the services of Child Support Enforcement verses paying a private attorney to handle their case.
- A trend of the majority of the caseload once being clients receiving some form of assistance is now averaging 50% non-assistance caseloads and driving up the caseload sizes with the more complicated cases.

Human Services – Child Support Services Division

BUDGET HIGHLIGHTS & CHANGES

- 33% increases in court filing fees from \$100 to \$150 per non public assistance case filing
- 7.21% increase in mileage reimbursement for staff traveling to court
- 8.34% increase in fees for the private investigator needed to obtain service on the absent parents who are avoiding service and their financial obligation to support their children
- 34% county obligation for the costs of paternity testing which was once paid by the state
- Due to the State, as a whole, failing the Data Reliability Audit in the Paternity category for FFY10, a \$3,000,000 penalty may be applied to the incentive returns, therefore reducing incentive returns statewide, which is out of our control locally. Currently, aggressive efforts statewide are underway for review and clean up of all cases in the paternity category to eliminate another possible failure to the FY11 audit which starts in Feb, 2012.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,172,029	1,201,312	1,202,114	1,202,114	
Operations	54,968	70,226	81,149	77,149	
Capital Outlay	-	-	-	-	
Total Expense	1,226,997	1,271,538	1,283,263	1,279,263	1%
REVENUES					
Intergovernmental	1,252,363	1,194,400	938,313	938,313	
Fees & Other	16,560	-	-	-	
Total Revenue	1,268,922	1,194,400	938,313	938,313	-21%
STAFFING					
FTE Positions	19.00	19.00	19.00	19.00	

PERFORMANCE SUMMARY

GOAL: Increase the family's ability to be self-sufficient by providing regular child support, reducing the reliance on assistance programs, and increasing revenue returns.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Collections (Federal Incentive)	\$9571800	\$9763236	\$9763236	\$9958500
Current support collection rate (Federal Incentive)	71.07%	72.26%	72.26%	73.00%
Arrears Collection rate (Federal Incentive)	72.77%	74.77%	74.77%	76.77%
Paternity Established rate (federal Incentive)	104.16%	104.16%	104.16%	104.16%
Cases under order rate (Federal Incentive)	71.82%	78.00%	78.00%	85.00%

Human Services – Child Support Services Division

GOAL: Provide quality customer service and meet/exceed Federal case management standards.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Case closure Self Assessment	98.37	99.00	98.93	99.00
Enforcement Self Assessment	7.73	89.00	89.00	90.00
Establishment Self Assessment	37.82	55.00	50.00	75.00
Establishment 6 month expedited process- SA	92.09	98.00	98.31	99.00
Establishment 12 month expedited process- SA	97.10	98.11	98.11	99.00
Interstate SA	70.42	75.00	75.00	78.00
Medical SA	88.63	88.70	88.70	90.00
Review and adjustment inclusive SA	99.07	98.00	98.00	99.00
Review and adjustment needed SA	96.55	96.55	96.55	97.00

DEPARTMENT CONTACT

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Human Services – Economic Services Division

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.

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 - 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
- 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 beginning February 2007 NCHC recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

NC Health Choice for Children (NCHC) - Health insurance program for children age 6 through age 18 with family income below or at 200% of the federal poverty level. Children cannot be eligible for Medicaid or be covered by private health insurance

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

Human Services – Economic Services Division

Food and Nutritionals 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 stepparents 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.

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 (\$36,290,278) dollars in benefits to Cabarrus County residents
- Over 9,000 voter registration forms were completed by citizens seeking assistance
- \$207,978 in overpayments were established by program integrity

CHALLENGES & TRENDS

- High caseloads and work volume due to turnover, economic factors, and less restrictive program eligibility requirements have created stress on existing staff, higher error rates and longer processing times
- Changes in technology at the state are resulting in changes to operations at the county level – NCFast will go live in October 2012 for Cabarrus County for Food & Nutrition Staff.
- Healthcare Affordability Act implementation will expand eligibility to more individuals and will create new avenues for individuals to connect with our programs – the state will be using NCFast to do this

BUDGET HIGHLIGHTS & CHANGES

- Anticipate increase in EBT Administration fees due to increased Food & Nutrition recipients
- Anticipate increase in Food & Nutrition benefits to \$49 Million

Human Services – Economic Services Division

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	4,606,973	5,204,925	5,077,410	4,800,271	
Operations	110,136	133,897	138,789	135,339	
Capital Outlay	-	-	-	-	
Total Expense	4,717,109	5,338,822	5,216,199	4,935,610	-8%
REVENUES					
Intergovernmental	3,272,662	2,855,500	2,856,000	2,856,000	
Fees & Other	202,330	202,377	207,805	207,805	
Total Revenue	3,474,991	3,057,877	3,063,805	3,063,805	0%
STAFFING					
FTE Positions	100.00	98.584	98.584	98.584	

PERFORMANCE SUMMARY

GOAL: Improve and enhance the health and well-being of Cabarrus County Citizens by providing access to food & nutrition and medical care to all qualified applicants.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
% Recipients who are enrolled in Managed Care Program (CCNC)	90.47%	91%	90.5%	91%
Food & Nutrition Recipients	21,468	23,500	23,000	24,600
Average FNS benefit amount per recipient	\$141	\$141	\$139	\$141
Medicaid Recipients	23,677	24,000	24,500	26,700
NC Health Choice Recipients	2597	2760	2700	2850

GOAL: Provide benefits in a timely manner, achieving a 90% timeliness rate in FNS and 97% in Medicaid

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
FNS timeliness	89%	90%	90%	92%
Medicaid timeliness	97%	97%	97%	97%

Human Services – Economic Services Division

GOAL: Through trained and competent staff provide benefits at a 90% accuracy rate

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Accuracy	87%	90%	90%	92%

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 not in a nursing facility for as long as possible.

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 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, 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 remain at home and avoid or delay placement through the provision of personal care in the home, including bathing, toileting, and assistance in moving around.
- In-Home Care for Adults: 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 and a predetermined time allowance for each personal care task.
- 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

- It is estimated that 98% of CAP clients will continue to be able to remain at home with services provided and avoid higher cost nursing home care.

CHALLENGES & TRENDS

- The frequent reduction in revenues by the NC Division of Medical Assistance has impacted the CAP program and this trend will most likely continue.

BUDGET HIGHLIGHTS & CHANGES

- Reductions in revenues for in-home aide services and case management have created a challenge going into the next fiscal year. In order to cope with this, management negotiated a reduced hourly cost rate for in-home aide services. This allows revenues to have a greater impact in covering the costs of the program.

Human Services – Community Alternatives Program

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,710,465	1,623,392	1,250,496	1,250,496	
Operations	202,422	208,780	207,862	207,862	
Capital Outlay	-	-	-	-	
Total Expense	1,912,887	1,832,172	1,458,358	1,458,358	-20%
REVENUES					
Intergovernmental	165,597	122,484	122,484	122,484	
Fees & Other	1,874,625	1,791,462	1,344,591	1,344,591	
Total Revenue	2,040,221	1,913,946	1,467,075	1,467,075	-23%
STAFFING					
FTE Positions	8.00	7.00	7.00	7.00	

PERFORMANCE SUMMARY

GOAL: To assure the health, safety, and well-being of adults who need nursing home care by providing CAP services to assist them in remaining in their own homes at a lower cost to taxpayers.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Percent of adults receiving CAP services who have been able to remain at home at a lower cost and avoid more expensive nursing home care.	90%	88%	98%	95%
Number of clients eventually placed in nursing homes after all efforts to maintain them at a lower cost have been exhausted	21	8	8	10

GOAL: To promote and strengthen family stability by relieving overworked caregivers through the provision of in-home aide services.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
IHA hours provided through contracted staff at a greater rate of reimbursement for the county than cost to the county	88,027	69,925	64,519	62,311
Number of days to access in-home aide services after requested to enhance families' ability to keep clients at home and safe as quickly as possible	1 day	1 day	1 day	1 day

DEPARTMENT CONTACT

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Human Services – Adult and Family Services

MISSION: To provide protection of disabled adults, provide 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.

OVERVIEW: Adult and Family Services are a wide range of services to protect and support individuals in need. They include the following:

- Protective Services for Adults: provided to disabled adults in situations where they are abused, neglected, or exploited. Social workers evaluate to determine need, and if necessary protect with court order.
- Guardianship Services: provided to adults who are determined by court to be incompetent and unable to make responsible decisions concerning their persons or property. DSS petitions court, and once appointed, ensures that wards receive essential services and care.
- In-Home Services: services provided by DSS staff to assist and enable dependent physically ill or handicapped adults remain in their own home and delay or prevent placement in long-term care.
- Individual and Family Adjustment Services: provided by social workers to assist a family or individual identify problems, explore options, and choose solutions for themselves. Problem areas include household management, family life, substance abuse, mental illness, and retardation.
- Adult Placement and Licensure Monitoring: provided by social workers to prepare and assist individuals and families in planning for and locating adult care and nursing home facilities. Also includes routine monitoring of licensed adult care facilities to ensure they are operating under state licensing requirements. Violations are reported to NC Division of Health Service Regulation.
- Adult Day Care Services: includes determining client eligibility for and monthly monitoring of adult day care/day health centers to ensure compliance with state certification requirements. Service assists some elderly and disabled adults remain at home and prevent or delay placement.
- Adult Care Home Case Management: services provided to selected Special Assistance/Medicaid residents of adult care facilities, at a 50% Federal, 25% State, and 25% County rate. Social worker assesses residents' abilities and obtains and coordinates services to prevent placement at a higher and more costly level.
- Work First Employment Services and Services to Families Under 200% of Federal Poverty Level: provided to families receiving cash assistance to assist them in obtaining employment and becoming self-sufficient. Also provided are supportive services to assist them in making this transition.
- Work Over Welfare: Cabarrus County's local welfare reform program that was extended by NC General Assembly with no sunset provision. It provides additional local options for Work First.
- County General Assistance Administration: provides for social workers to assess individuals who need financial assistance not covered by any other source.
- Child Day Care Subsidy Administration: provides for DSS staff to assess and determine eligibility for children to receive subsidized child day care to support parents' employment and training, as well provide child care in child protective services situations, foster care, and families experiencing a crisis situation.
- Crisis Intervention Program Administration: provides for DSS staff to assess and determine eligibility for assistance to families who are in a heating or cooling related crisis situation.
- Disposal of Unclaimed Bodies: delegated by state to DSS. Requires DSS, after 10 days, to accept responsibility for an unclaimed body and dispose of it through cremation.
- At-Risk Case Management Services: uses Medicaid funds to pay for social work case management services and counseling for adults at risk of abuse, neglect, or exploitation. Funded at 62% Federal and 38% County level.
- Special Assistance In-Home Services: provides for social work services to individuals determined by a physician to be eligible for adult care facility placement, but desire to remain at home instead.

Human Services – Adult and Family Services

Allows use of Special Assistance funding, up to 75% of placement level amount, to be used for home care instead of placement.

MAJOR ACCOMPLISHMENTS

- In order to break a cycle of dependency, the Adult Crisis area had implemented a new program policy that requires individuals receiving assistance in a certain amount to attend a financial budgeting class. SECU conducts 1 class per month and 5 unit staff members are trained to conduct the classes as well.
- The Community Resource Unit has partnered with the Cabarrus County Sheriff's Department and Project Safe Cabarrus in a Jail Re-Entry Program pilot. It started in November, 2011 for the female inmate population, and to date, 4 assessments and resource reviews have been completed. It is planned to expand this to the male inmates and hopefully result in a reduction of repeat offenders.
- The Work First Employment unit met the Federal Participation rate in FY11 and is on track to do it again in FY12. This is a reflection of the hours that clients are involved in activities that prepare them for work.

CHALLENGES & TRENDS

- Guardianship has seen a marked increase during the current fiscal year and it is anticipated that it will continue to increase, due to PBH no longer serving as guardian for wards with mental illness. DSS is obtaining a number of these wards with the additional challenges in serving them.
- The Special Assistance In-Home program has seen an increase in cases with mental health issues as opposed to elderly clients. This is creating new challenges in dealing with these cases.
- The inability to do Alternative Work Experience in the Work First Program in county departments will be a challenge for the next fiscal year. Employment staff will have to locate volunteer work sites outside of county departments.

BUDGET HIGHLIGHTS & CHANGES

- The increase in guardianship cases with mental illness will cause a budget challenge next year as the state does not provide funding other than SSBG to provide services to this program, which is mandated. The SSBG is not enough funding to cover the need with the increasing numbers.
- Reduce Social Work Supervisor II Position and temporary position due to re-organization.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	2,497,818	2,551,274	2,624,461	2,515,961	
Operations	84,888	156,254	86,889	85,873	
Capital Outlay	-	-	-	-	
Total Expense	2,582,706	2,707,528	2,711,350	2,601,834	-4%
REVENUES					
Intergovernmental	907,974	841,168	971,459	971,459	
Fees & Other	214,013	-	-	-	
Total Revenue	1,121,987	841,168	971,459	971,459	15%
STAFFING					
FTE Positions	38.98	39.98	39.98	38.98	

Human Services – Adult and Family Services

PERFORMANCE SUMMARY

GOAL: To ensure the safety of disabled and elderly adults at home and in facilities.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Disabled adults protected from abuse, neglect, and exploitation through the provision of adult protective services	189	300	206	225
Adult care facilities made safer due to investigation and resolution of facility complaints	53	100	52	60
Incompetent adults are safer and can have decisions made concerning their health, safety, and well-being through guardianship services	33	35	45	50
Disabled adults are able to remain in their own homes at a lower cost to taxpayers and avoid care in assisted living through the Special Assistance In-Home program	120	160	127	135

GOAL: To increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Adults are able to reduce reliance on public assistance and provide for their families by securing employment through the Work First Employment program	33	30	35	45
Outreach activities provided by the Community Resource Unit have increased awareness of programs that can result in economic security and less reliance on public assistance.	24	25	25	25

DEPARTMENT CONTACT

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Human Services – Emergency Assistance

MISSION: To provide necessary assistance to families in need, whether it is for financial emergencies or domestic violence situations.

OVERVIEW: Emergency assistance programs provide financial assistance to adults and families when they are determined to be in a crisis situation. These are as follows:

- Emergency Assistance: provided to financially eligible families with dependent children in the home who have been determined to be in a crisis situation. Assistance is capped at \$300 annually, and paid directly to the provider. This is funded through the Work First Block Grant.
- 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.
- TANF Domestic Violence Funds: provides financial assistance and support to families who are victims of domestic violence. Funding can be used to relocate family to a safe environment or pay bills when this resource has been lost due to abuser leaving the home. 100% Federal funded.
- General Assistance: county funded program used to alleviate short-term financial crisis when there is no other program assistance available. A portion of this funding each year is appropriated to Cooperative Christian Ministry to assist them in helping people in need. A portion is also designated to an Adult Assistance Program to help elderly and disabled adults, displaced homemakers, or displaced workers with no dependent children, having an emergency need and under 150% of the Federal Poverty Level. Also, pays the cost of disposal of unclaimed bodies when DSS, by state statute, is required to dispose of them.

MAJOR ACCOMPLISHMENTS

- Tighter spending restrictions were implemented on county funded (Emergency Assistance and General Assistance) programs to allow limited funds to last through the year. This allowed funds to be utilized in more effective manner and not fully utilized during the year.

CHALLENGES & TRENDS

- Having less local control over the Crisis Intervention Program will likely result in quicker depletion of funds while the weather is still cold. This could cause more reliance on county funds which are in short supply.

BUDGET HIGHLIGHTS & CHANGES

- The State raising the assistance levels in CIP to \$600 per year as opposed to Cabarrus County's previous level of \$400 per year has increased the likelihood of depleting funds.

Human Services – Emergency Assistance

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	-	
Operations	793,080	1,681,041	1,119,406	1,097,406	
Capital Outlay	-	-	-	-	
Total Expense	793,080	1,681,041	1,119,406	1,097,406	-35%
REVENUES					
Intergovernmental	501,326	1,272,101	936,161	936,161	
Fees & Other	-	-	-	-	
Total Revenue	501,326	1,272,101	936,161	936,161	-26%

PERFORMANCE SUMMARY

GOAL: To increase family well-being through financial assistance and preventive services

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Numbers of families seen in a crisis situation	9,341	11,000	8,746	8,500
Percent of applications not repeating due to required financial counseling classes for those requesting crisis financial assistance	25%	30%	87%	90%
Unclaimed body cremations	10	20	12	15
Number of Crisis Intervention (energy) program applications	2,036	2,072	2,100	2,100
Average benefit paid per CIP application	\$230	\$450	\$265	\$265
Number of county funded applications (general assistance, emergency assistance, adult assistance)	1,565	1,967	1,200	1,300

DEPARTMENT CONTACT

Name: Ben Rose
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Human Services – Foster Care

MISSION: To assure protection and safety of children by providing service and financial resources to parents and placement providers for children either at high risk of DSS placement or already in DSS custody.

OVERVIEW: Foster Care Services must be provided to any child the department has placement responsibility for and is placed in a licensed foster care facility. Placement responsibility is established when the court places the child in legal custody of the department. DSS is responsible for the board payments, clothing and miscellaneous items for all foster children. Various federal and state funding streams assist with the cost of board payments. Assistance is also provided through Adoption Assistance payments for eligible children with Special Needs to ensure adoptions are not impeded due to potential financial restraint of prospective adoptive parents. In addition, this program assists in the prevention of DSS custody for children who are at high risk for foster care placement.

MAJOR ACCOMPLISHMENTS

- Agency prevented the placement of 25 children into foster care through consented custody among relatives.
- Increase in the number of LINKS involved youth attending post-secondary schools for educational purposes, either in community colleges or 4 year universities/colleges.
- Increase in the number of educational sessions that assist youth with transitions into adulthood. Educational sessions are often provided to youth by community partners from local businesses and human service agencies.
- LINKS youth participated in events that “give back” to the community through their volunteerism.

CHALLENGES & TRENDS

- Recent increase in the number of children entering foster care
- Increase in the average monthly placement cost per child.
- Fewer employment opportunities for youth exiting the foster care system, thus hampering on-going success in their transition into adulthood.
- Placement instability for youth in Cabarrus County DSS custody has a higher rate of multiple moves than the state average.
- The number of months in foster care for children in Cabarrus County DSS custody is higher than the state average

BUDGET HIGHLIGHTS & CHANGES

- Budgeted based on prior year experience. Will assign fund balance if needed.

Human Services – Foster Care

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	-	
Operations	1,233,008	1,800,945	2,068,178	1,528,178	
Capital Outlay	-	-	-	-	
Total Expense	1,233,008	1,800,945	2,068,178	1,528,178	-15%
REVENUES					
Intergovernmental	468,288	615,662	705,637	705,637	
Fees & Other	-	2,000	-	-	
Total Revenue	468,288	617,662	705,637	705,637	14%

PERFORMANCE SUMMARY

GOAL: Children placed in DSS custody will achieve permanence within one year of entering foster care that is accomplished through seeking out relatives for placements and increased preservation of initial placements.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
% of children with 1 move	10%	NEW	10%	28%
% of children with 2 moves	11%	NEW	11%	12%
% of children with 3 or more moves	26%	NEW	26%	20%
% of children with 4 or more moves	53%	NEW	53%	40%
% of children remaining in care after 180 days	94.7%	NEW	94%	85%
% of children remaining in care after 360 days	88.6%	NEW	80%	75%
% of children remaining in care after 450 days	88.6%	NEW	80%	72%
% of children remaining in care after 540 days	88.6%	NEW	80%	70%
% of youth, 18-21, leaving foster care with a stable living arrangement	98%	NEW	98%	98%
# of relatives' homes explored as a placement option	NEW	NEW	NEW	75
%of children placed with relatives	31.6%	NEW	36%	40%

Human Services – Foster Care

GOAL: To ensure the continuity of family relationships and connections is preserved for 95% of the children thus increasing the likelihood of a permanent home within one year and meeting the child's overall well-being needs.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
# of children in DSS custody (average monthly)	54	65	75	85
# of children placed with relatives	5	New	15	30
% of children having weekly contacts with parents	New	New	95%	96%
% of children with explored Native American Heritage	New	New	85%	98%
% of children who maintain their medical home	New	New	5%	30%
% of children who maintain their same school	New	New	1%	15%
% of children who achieves a permanent home in 1 year	5%	New	7%	12%
% of children whose well-being needs are met	New	New	85%	95%

DEPARTMENT CONTACT

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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.

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 remain in their own home, support foster parents' employment when they are caring for children in DSS 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 child protective services and foster care, parents are assessed a parent fee, based on income, which covers a portion of the cost of care. State subsidy is Federal and State funded, and Smart Start subsidy is State funded.

MAJOR ACCOMPLISHMENTS

- Cabarrus County DSS was one of 4 counties statewide to pilot the 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 payments to centers being generated at the State level rather than County Finance.

CHALLENGES & TRENDS

- A major challenge has been removing children from the waiting list, which has caused under spending. During late FY11, the state advised that day care could suffer a 25% cut in subsidy in FY12. In order to not overspend, DSS continued to add children to waiting list and not approach 100% spending. In reality, cuts were much less, leaving DSS under spending. 3 temporary staff, using existing funds were hired for a limited time to address waiting list, and hopefully clear it by the end of January, 2012.

BUDGET HIGHLIGHTS & CHANGES

- Cabarrus County has functioned as a pilot for the Automated Payment System (SEEK) and plans to implement in 2012.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	-	
Operations	5,170,751	5,386,268	6,331,369	6,231,369	
Capital Outlay	-	-	-	-	
Total Expense	5,170,751	5,386,268	6,331,369	6,231,369	16%
REVENUES					
Intergovernmental	5,170,751	5,286,268	6,231,369	6,231,369	
Fees & Other	-	-	-	-	
Total Revenue	5,170,751	5,286,268	6,231,369	6,231,369	18%

Human Services – Child Day Care

PERFORMANCE SUMMARY

GOAL: To increase family prosperity and allow parents to retain employment through the provision of subsidized child day care.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Working adults are able to stay employed and contribute to the local economy through the provision of child day care subsidy to assist them in the cost of day care for their children (average case having 1.5 children in household)	1,391	1,300	1,269	1,300
Average monthly subsidy cost per child receiving care	\$387	\$422	\$378	\$370
Average monthly parent fee per family for child care	\$66.35	\$66	\$59.92	\$66

GOAL: To 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.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Children receiving subsidized child care as a part of a protective services plan or to support foster parents' employment.	16	20	36	40

DEPARTMENT CONTACT

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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 maintain employment.

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. DSS does the initial certification, annual recertification, and monthly monitoring of Cabarrus County centers. Presently Coltrane LIFE Center is the only certified center in Cabarrus County.

MAJOR ACCOMPLISHMENTS

- The provision of this service has allowed elderly and disabled adults to remain at home and avoid higher cost facility care, while at the same time, in many cases, allowing caregivers to still work.

CHALLENGES & TRENDS

- Merging of all human services under one umbrella can make the provision of adult day care services more efficient. DSS has funding for this services as well as Aging. This can be consolidated under one agency

BUDGET HIGHLIGHTS & CHANGES

- Potential reduction in funding could result in reductions in service for this program.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	-	-	-	-	
Operations	76,721	72,572	73,714	73,714	
Capital Outlay	-	-	-	-	
Total Expense	76,721	72,572	73,714	73,714	2%
REVENUES					
Intergovernmental	67,131	63,501	64,500	64,500	
Fees & Other	-	-	-	-	
Total Revenue	67,131	63,501	64,500	64,500	2%

Human Services – Adult Day Care

PERFORMANCE SUMMARY

GOAL: To increase safety and delay higher cost placement of elderly and disabled adults, and allow family members who provide primary care for them to continue to work and provide for their families.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Adult day care/day health clients receiving these services and delayed higher cost placement or allowed care giving families to work	13	15	13	13
Reduced cost of adult day care as a percentage of higher cost adult care facility placements.	70%	70%	70%	70%

DEPARTMENT CONTACT

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Human Services - Aging Services

MISSION:

To promote independence and reduce the need for institutional services/supports by providing a diverse selection of preventive, wellness, educational, social/leisure, support and/or human service programs to the local older adults and/or adults with disabilities. The Cabarrus County Senior Centers serve as local access points for all services for older adults and provides assistance to caregivers and family members.

OVERVIEW:

Provides needs assessments, referral services, Information and Assistance, Title V Employment & Training, Family Friends, Cabarrus Senior Games, a coordinated volunteer program, Wellness program, Caregiver Support Program, Consumer-Directed Services program, intake for Transportation, administers Community Resource Connections (CRC), Leisure/Recreational programs, educational classes and special events for older adults and/or adults with disabilities throughout Cabarrus County.

MAJOR ACCOMPLISHMENTS

- Developed Transition Team (hospital discharge to community services) with Carolinas Medical Center – NorthEast (CMC-NE), Community Care Plan of Southern Piedmont and other Community Resource Connections (CRC) agencies.
- Uniform referral process and tool for CRC implemented.
- Developed and implemented collaborative intake process for Adult Day Services.
- Partnership developed with CMC-NE for falls prevention education and training for consumers.
- Through partnerships with the Centralina Area Agency on Aging, Cabarrus Health Alliance, Cannon Memorial YMCA and other agencies, evidenced-based health promotion programs have been enhanced: Arthritis Foundation Exercise Program, Tai Chi for Arthritis, A Matter of Balance (fall prevention), Living Healthy and Living Healthy for Diabetes.
- Healthy Lives local produce., Healthy Futures collaborative implemented program to provide tours of grocery stores and farmers markets to low income participants, highlighting
- Expanded Seniors' Health Insurance Information Program (SHIIP) trained volunteers, which increased the number of older adults assisted with Medicare and Prescription Drug Plan enrollment, as well as Health Insurance issues. Reached out to disability network to train volunteers as SHIIP counselors.
- Seventy-five percent of group fitness instructors for the Senior Centers have received national certification.
- Caregiver Celebration and Candlelight Reflection combined and enhanced to recognize and honor caregivers. Three Caregiver Camps offered to train local caregivers and provide education on specific direct care topics related to caregiver needs.
- Enhanced internship program with Social Work, Gerontology and Public Health interns from UNC Charlotte.

CHALLENGES & TRENDS

- Development of the CRC database (referral element) by the State has not been completed, forcing the CRC to look elsewhere to meet the referral needs of the CRC.
- Transition planning to develop the Cabarrus County Human Services Department.
- Reduction in staffing due to decreased Title V funding (Federal cuts), staff retirements and reorganization.
- Program development limited by facility/space availability. Experienced increased requests for scholarships.

BUDGET HIGHLIGHTS & CHANGES

- Full implementation of CRC.

Human Services - Aging Services

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	1,168,750	1,027,629	1,019,957	474,132	
Operations	257,950	527,488	450,347	177,896	
Capital Outlay	-	-	-	-	
Total Expense	1,426,700	1,555,117	1,470,304	652,028	-58%
REVENUES					
Intergovernmental	575,801	463,249	509,590	400,979	
Fees & Other	179,415	191,136	163,086	10,700	
Total Revenue	755,216	654,385	672,676	411,679	-37%
STAFFING					
FTE Positions	28.25	11.95	11.95	4.00	

Note: Department was divided into Aging Services and Aging Programs.

PERFORMANCE SUMMARY

GOAL: To increase programs and services at the Mt. Pleasant Senior Center and achieve certification from the NC Division of Aging & Adult Services.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of classes.	65	70	75	80
Number of participants in classes.	210	250	275	300
Number of educational programs.	34	30	25	30
Number of participants in educational programs.	546	550	475	550
Number of special events.	7	10	15	15
Number of participants in special events.	97	150	300	300
Apply for and achieve certification.	NA	N/A	N/A	Yes

GOAL: To maintain or increase programs and services at the Concord Senior Center and achieve re-certification from the NC Division of Aging & Adult Services.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Number of classes.	164	164	165	165
Number of participants in classes.	1,552	1,550	1,790	1,800
Number of educational programs.	27	30	36	35
Number of participants in educational programs.	229	870	1,000	1,000
Number of special events.	87	87	86	85
Number of participants in special events.	11,370	11,000	9,500	10,000
Apply for and achieve certification.	NA	Yes	Yes	N/A

Human Services - Aging Services

GOAL: To promote and enhance overall wellness of participants at the Senior Centers.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Percent of group fitness instructors nationally certified.	75%	95%	95%	100%
Number of State Certified Evidence Based wellness classes	6	7	8	8

GOAL: To enhance development and expansion of CRC.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Purchase and implement a database to be utilized by the Cabarrus CRC partners	N/A	Yes	Yes	Yes

DEPARTMENT CONTACT

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Human Services - Aging Services / Nutrition

MISSION:

To promote independence and reduce the need for institutional services/supports by providing an overall wellness program including a balanced meal (1/3 RDA), a variety of educational classes/programs (fitness, nutrition education, health promotion, arts, various educational programs, health screenings, opportunities for socialization, etc.) to local residents age 60 and older.

OVERVIEW:

The Department of Aging coordinates three nutrition programs for the older adults of Cabarrus County:

- LunchPlus Club is a congregate nutrition program that operates Monday through Friday at 5 different locations throughout Cabarrus County (Concord, Kannapolis, Harrisburg, Mt. Pleasant & Midland).
- Linking Information and Nutrition with Cabarrus Seniors (LINCS) program provides balanced shelf stable meals to older adults that are unable to attend one of the LunchPlus Club programs and live in an area of Cabarrus County that is un-served by Cabarrus Meals on Wheels. (This program is supported in part by the Second Harvest Food Bank)
- Supplemental Nutrition Program provides liquid supplemental nutrients to local older adults that are unable to chew/swallow solid foods. This program requires a referral from a physician.

MAJOR ACCOMPLISHMENTS

- Partnering with Cooperative Extension and the Department of Social Services for all of the LunchPlus Club programs to offer "More in My Basket" programs (replaces the Food Stamp program) and provides education about local food items that can be purchased instead of processed foods, and 'stretched' (used in recipes, etc.) to go further in meal preparation.
- Increased number of classes and programs in the LunchPlus Club to attract new participants.
- Implemented quarterly county wide special events to provide LunchPlus Club, Senior Center and other participants opportunities to interact while promoting a healthier, more active lifestyle.

CHALLENGES & TRENDS

- Temporarily relocated (total of 11.5 months) Concord LunchPlus Club during renovations at City of Concord facility where it is located.
- Limited Transportation to the LunchPlus Club programs has had a significant negative impact in the ability to serve some clients that are considered high risk. There is a freeze on transportation services for four (4) locations and no transportation service is available for the Midland LunchPlus Club program. There are waiting lists for these services throughout the county.
- While many congregate nutrition programs statewide and nationwide continue to decrease in numbers, the Cabarrus County LunchPlus Club has increased the number of participants. (1st 6 months of FY12 versus 1st 6 months of FY11 reflects a 19.8% increase in meals served)

BUDGET HIGHLIGHTS & CHANGES

- The Department of Aging submitted a request for proposals for the food vendor for the LunchPlus Club in the spring of 2011. After lengthy negotiations with Aramark Correctional Food Services, the Cabarrus County Sheriff Department and consideration by the BOC we were able to secure the local vendor that has provided this service for several years without a rate increase while maintaining a higher level of food service.

Human Services - Aging Services / Nutrition

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	150,613	155,268	151,990	151,990	
Operations	292,639	331,620	331,483	331,483	
Capital Outlay	-	-	-	-	
Total Expense	443,252	486,888	483,473	483,473	-1%
REVENUES					
Intergovernmental	187,640	141,400	134,000	134,000	
Fees & Other	64,867	82,000	70,000	70,000	
Total Revenue	252,507	223,400	204,000	204,000	-9%
STAFFING					
FTE Positions	4.35	4.35	4.35	4.35	

PERFORMANCE SUMMARY

GOAL: To maintain the number of participants in the LunchPlus Club program.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Number of meals served	43,017	50,000	51,372	52,000
Daily Average of participants across 5 locations	172	200	205	208

GOAL: To enhance participants' overall wellness in the LunchPlus Club by maintaining or increasing the number of wellness classes/programs.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Number of wellness classes offered to the LunchPlus Club participants.	233	250	300	300
Number of wellness program/class participants	1,898	2,500	2,590	2,600
Number of educational and/or leisure programs/classes offered	113	100	100	100
Number of educational and/or leisure program/class participants	2,968	3,000	2,540	3,000

Human Services - Aging Services / Nutrition

GOAL: To enhance nutrition options and the level of nutritional substance to participants through the LINC'S (Linking Information & Nutrition With Cabarrus Seniors) program.

	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
MEASURES				
Number of shelf stable meals distributed	1,050	1,000	1,400	1,500
Number of participants served	34	35	40	45

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Human Services – Aging Services / Adult Day Care

BUDGET HIGHLIGHTS & CHANGES

- The Aging In-Home Aid program was eliminated at June 30, 2012. The County still facilitates the Adult Day Care program through contracted services provided by grant funding through (COG) Centralina Council of Government.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	23,031	61,044	61,044	-	
Operations	120,079	134,425	134,425	133,430	
Capital Outlay	-	-	-	-	
Total Expense	143,110	195,469	195,469	133,430	-32%
REVENUES					
Intergovernmental	126,479	168,014	141,530	141,530	
Fees & Other	1,710	1,500	200	200	
Total Revenue	128,189	169,514	141,730	141,730	-16%
STAFFING					
FTE Positions	2.25	1.35	1.35	0.00	

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General Services – Solid Waste Management

MISSION: The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

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 \$31.00 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

- Successfully obtained construction permit from North Carolina Department of Environment & Natural Resources (NC DENR) for landfill current cell expansion.
- Completed current landfill current cell expansion utilizing county employee labor.
- Successfully obtained operating permit from NC DENR for landfill.
- Opened landfill expansion area to public on November 1, 2011.

CHALLENGES & TRENDS

- Analyze future options for landfill operations.
- Projecting remaining airspace in current landfill cell.
- Effectively managing costs with uncertain revenue trends.

BUDGET HIGHLIGHTS & CHANGES

- Three (3) temporary employees were hired over the last year while three (3) full-time positions remain frozen and unfunded in the budget pending decisions regarding the future of the landfill.
- Evaluation of continued operations of the construction & demolition portion of the landfill.

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	366,104	275,913	370,549	247,843	
Operations	752,541	1,029,087	483,010	900,157	
Capital Outlay	-	-	-	-	
Total Expense	1,118,645	1,305,000	853,559	1,148,000	-12%
REVENUES					
Intergovernmental	38,217	35,000	35,000	35,000	
Fees & Other	1,094,069	1,270,000	1,113,000	1,113,000	
Total Revenue	1,132,286	1,305,000	1,148,000	1,148,000	-12%
STAFFING					
FTE Positions	6.00	5.00	5.00	5.00	

General Services – Solid Waste Management

PERFORMANCE SUMMARY

GOAL: To increase the number of customers served and tonnages received at the construction & demolition landfill and operate the facility in a safe, environmentally responsible and cost effective manner.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Total customers served	22,383	27,800	21,000	22,000
Average cost to manage a ton of C&D/MSW	\$28.00	\$30.00	\$30.00	\$28.00
Employee lost time injuries	0	0	0	0
Equipment accidents/damage	0	0	0	0
Equipment full service	24	24	24	24
Methane gas sampling	80	80	80	80
Well water sampling	62	62	62	62
Waste screening inspections	80	88	88	95
State/Federal regulation violations	0	0	0	0

GOAL: To ensure an efficiently run operation and ensure customer satisfaction.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Quality of landfill services	New	90%	90%	92%
Customer satisfaction of fees charged for services	New	90%	90%	92%
Customers are treated with respect by landfill employees	New	90%	90%	92%

DEPARTMENT CONTACT

Name: Kevin Grant
 Email: kpgrant@cabarruscounty.us
 Phone: 704-920-3209

General Services – Waste Reduction / Recycling

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.

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. County employees package and store material for collection by the waste disposal contractor.
- Waste Reduction Education: Provide programs to formal (K-12, RCCC) and non-formal venues to encourage individuals, institutions and businesses to reduce the volume and toxicity of their solid waste.
- 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

- Expansion of School Recycling Program to Kitchen operations
- Nearly 50 area non-profit agencies were recipients of county surplus equipment
- Partnered with City of Concord on Reuse Roundup for public donations to non-profits
- Awarded grant of \$13,000 to expand electronics recycling services
- Sending recyclables to a new processor to provide more revenue

CHALLENGES & TRENDS

- Work to increase interest by K-12 districts and Rowan-Cabarrus Community College in receiving formal education presentations by waste reduction staff
- HHW facility reduction in temporary staff and increased reporting requirements to State have created more overtime hours needed and less efficient and costly packaging for shipments

BUDGET HIGHLIGHTS & CHANGES

- Efforts being made to consolidate compatible waste to further reduce HHW disposal / treatment costs.
- One full-time position, Waste Reduction and Recycling Coordinator, was eliminated due to outsourcing of household hazardous waste collections.

General Services – Waste Reduction / Recycling

BUDGET SUMMARY

	ACTUAL FY 2011	AMENDED FY2012	DEPARTMENT REQUEST FY2013	ADOPTED BUDGET FY2013	% CHANGE FY12 to FY 13
Personnel Services	114,915	158,179	159,151	86,738	
Operations	78,949	147,042	146,120	154,929	
Capital Outlay	-	-	-	-	
Total Expense	193,864	305,221	305,271	241,667	-21%
REVENUES					
Other Taxes	51,768	45,000	45,000	45,000	
Intergovernmental	21,368	-	7,000	7,000	
Fees & Other	51,007	50,000	40,000	40,000	
Total Revenue	124,143	95,000	92,000	92,000	-3%
STAFFING					
FTE Positions	2.00	3.00	3.00	2.00	

** FY 2011 actual figures are from the Solid Waste Fund.

PERFORMANCE SUMMARY

GOAL: To increase the number of HHW customers while operating the facility in a safe and cost effective manner. Increase the overall tons of recyclables collected.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Customers served at HHW/electronics facility	1373	1720	1600	1800
Total tons HHW/electronics collected	104	200	150	200
Disposal/Treatment Cost per ton HHW & Electronics Collected	\$242	\$180	\$200	\$180
Total tons of recyclables collected	3394	3905	3400	4250
Employee lost-time injuries	0	0	0	0
Reportable Hazardous spills	0	0	0	0

GOAL: To provide educational programs on waste minimization and improved recycling practices.

MEASURES	FY 2011 ACTUAL	FY 2012 TARGET	FY 2012 ESTIMATE	FY 2013 TARGET
Presentations for school classrooms	27	36	36	40
Business consultations	37	50	50	60

DEPARTMENT CONTACT

Name: Kevin Grant
Email: kpgrant@cabarruscounty.us
Phone: 704-920-3209

Education

PUBLIC SCHOOLS - CURRENT EXPENSE

MANDATED SERVICE: Public Schools - NCGS 115C-426(e) – Current expense funding required, level not mandated. NCGS 115C-430 – Equal apportionment required between school administrative units. Community College – NCGC 115D-32(d) – Maintenance and utility cost funding required for satellite campuses.

PROGRAM DESCRIPTION: Students in Cabarrus County are served by two school systems—Cabarrus County Schools and the Kannapolis City Schools—along with one community college. Current expense funding assists Cabarrus County and Kannapolis City school systems and the Rowan-Cabarrus Community College (South Campus) in paying salaries, benefits, utilities and other operating expenses.

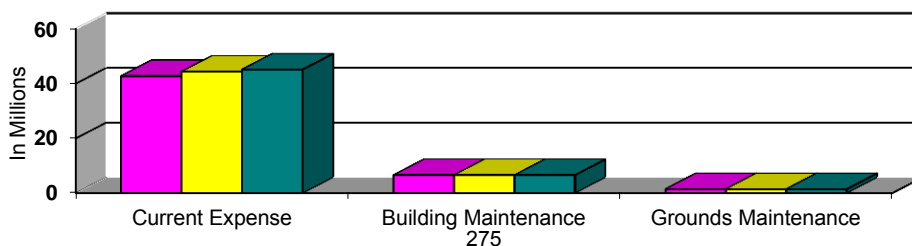
SCHOOL	ACTUAL FY 2011	AMENDED FY 2012	REQUEST FY 2013	ADOPTED FY 2013	ADM
<u>ADM Funding</u>					
Cabarrus County Schools	39,170,139	39,950,793	42,011,925	36,572,070	29,805
Kannapolis City Schools	5,179,649	5,238,995	6,702,779	5,014,310	4,037
<u>Building Maintenance Funding</u>					
Cabarrus County Schools	5,541,763	5,541,763	5,541,463	5,541,763	29,805
Kannapolis City Schools	1,023,195	1,023,195	1,023,195	879,319	4,037
<u>Grounds Maintenance Funding</u>					
Cabarrus County Schools	1,293,720	1,293,720	1,293,720	1,293,720	29,805
Kannapolis City Schools	238,864	238,864	238,864	238,864	4,037
<u>Technology Funding</u>					
Cabarrus County Schools				2,728,966	29,805
Kannapolis City Schools				88,100	4,037
<u>School Nurses Funding</u>					
Cabarrus County Schools				793,633	29,805
Kannapolis City Schools				136,585	4,037
TOTAL CURRENT EXPENSE FUNDING FOR PUBLIC SCHOOLS	52,447,330	53,287,330	56,811,946	53,287,330	33,842

FY 2013 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS:

Current expense spending, inclusive of Building and Grounds Maintenance, Technology Funds and School Nurses (funds are paid directly to Cabarrus Health Alliance in FY 2013 on behalf of the School Systems), for the public schools is funded at \$53,287,330. This represents flat funding level for FY 2013 however, due to the change in ADM, Cabarrus County Schools gained \$143,876 more of the total funding due to their increase in student (537) exceeding the reduction (-30) for Kannapolis City Schools.

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 for each student. The sum of these calculations is divided by the number of school days to arrive at the ADM. ADM for FY 2013 has increased overall by 507;

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 2013 declined by \$143,876 based on the reduction to Kannapolis based on ADM. Overall Grounds Maintenance funding has continued at the same level of funding as FY 2010 at \$1,532,584.



Education

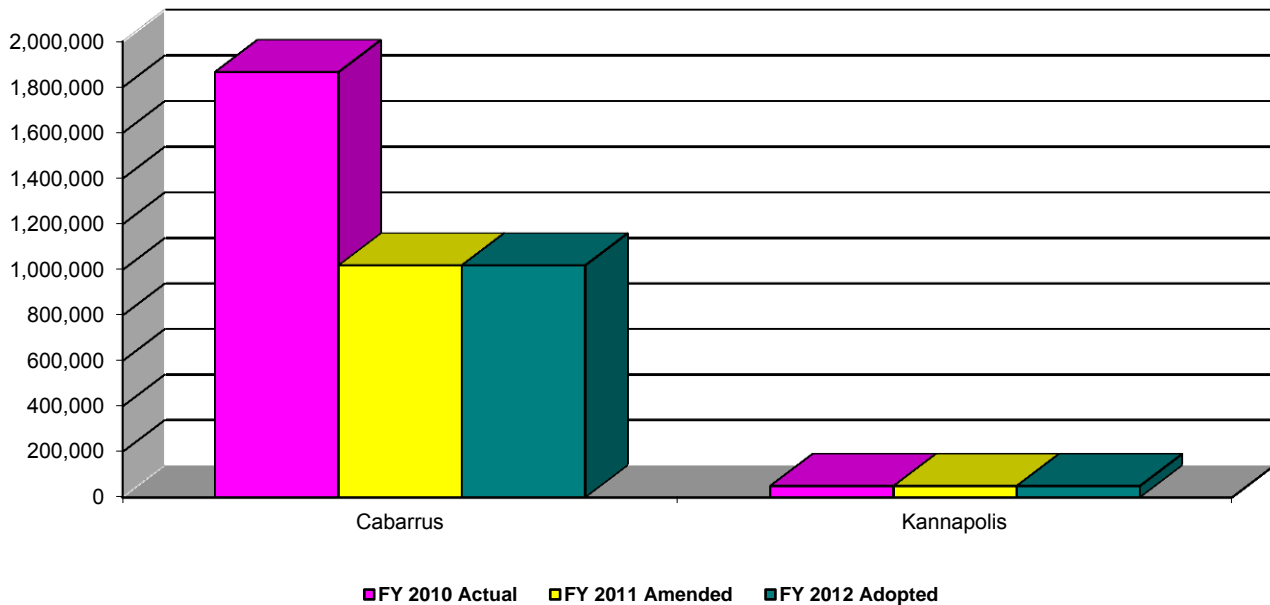
PUBLIC SCHOOLS - CAPITAL OUTLAY

MANDATED SERVICE: NCGS 115C-426(f) – Capital outlay funding is required, level not mandated.

PROGRAM SUMMARY: Capital outlay funding is provided for the purchase of buses or other vehicles for the Cabarrus County and Kannapolis City School Systems; building improvements; and acquisition or replacement of furnishings and equipment.

SCHOOL	ACTUAL FY 2011	AMENDED FY 2012	REQUEST FY 2013	ADOPTED FY 2013
Cabarrus County Schools	1,020,000	1,110,000	1,043,048	1,020,000
Kannapolis City Schools	50,000	50,000	861,700	100,000
TOTAL CAPITAL OUTLAY	1,070,000	1,160,000	1,904,748	1,120,000

Based on available revenue resources and declining economic conditions, the schools capital outlay budgeted for FY 2013 increased slightly to a level of \$1,260,000. This amount includes \$1,020,000, for Cabarrus County Schools and \$100,000 for Kannapolis City Schools capital outlay allocations for various capital requests. Included in these funds are individual school costs for associated technology.



Education

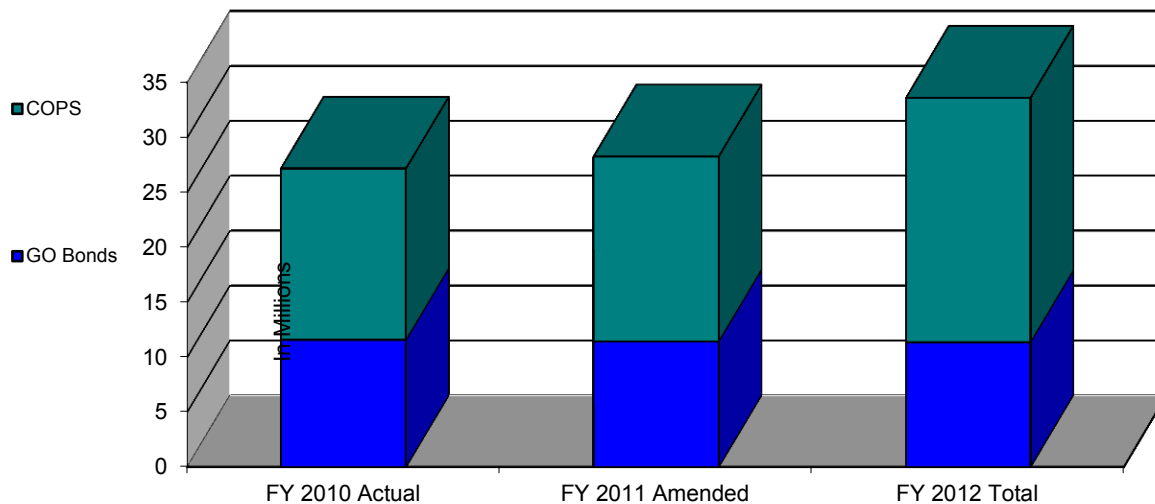
PUBLIC SCHOOLS - DEBT SERVICE

PUBLIC SCHOOL DEBT SERVICE	ACTUAL FY 2011	AMENDED FY 2012	PRINCIPAL FY 2013	INTEREST FY 2013	TOTAL FY 2013
General Obligation Bonds	11,452,017	11,374,965	6,881,042	4,315,992	11,197,034
COPS	16,822,591	22,245,436	12,998,100	8,668,883	21,666,983
TOTAL	27,176,064	33,620,401	19,879,142	12,984,875	32,864,017

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.

GO/COPSchools



Education

PUBLIC SCHOOLS - TECHNOLOGY

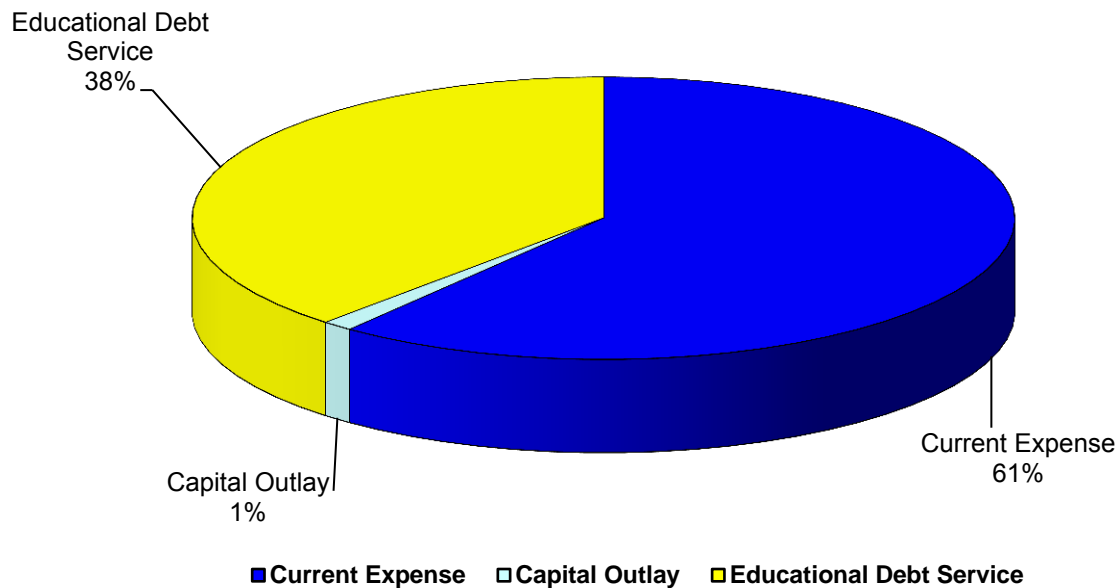
PUBLIC SCHOOL TECNOLOGY	ACTUAL FY 2011	AMENDED FY 2012	REQUEST FY 2013	ADOPTED FY 2013	
CONSOLIDATED FUNDING VIA ITS	-0-	115,301	102,000	24,000	

Cabarrus County Government has 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. 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 collocation 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 on the County's primary and secondary storage area networks (SAN). The completion of this project provides the school systems improved disaster recovery and the ability to implement high availability without the need to build or outsource to a secondary datacenter. Funds allocated in the FY2013 budget are operational costs for the school's storage space on the SAN. This collaborative project provides the LEAs with a strong foundation for future virtual desktop projects, transition to a cloud centric service model and the consumption of future NCEDCloud services. 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.

Education

FY 2013 PUBLIC SCHOOL SPENDING BASED ON ADM ENROLLMENT OF 33,842

FY 2013 PUBLIC SCHOOL APPROPRIATION	PER PUPIL
Current Expense Funding	1574.59
Capital Outlay	37.23
Educational Debt Service	971.10
TOTAL PER PUPIL FUNDING	2,582.92



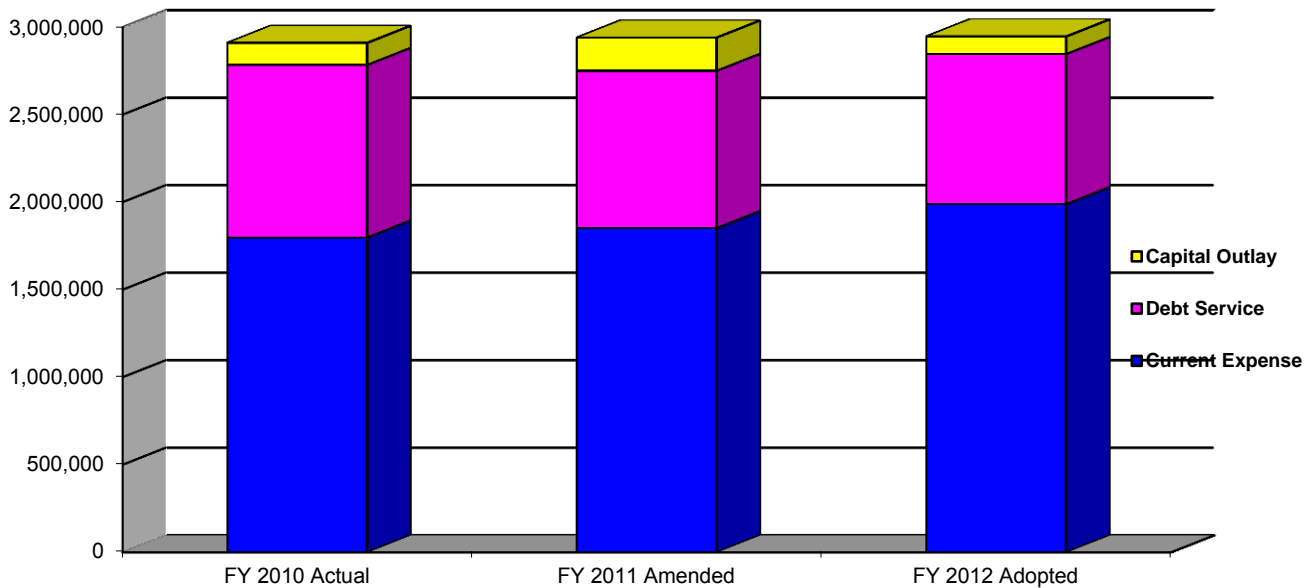
Education

ROWAN-CABARRUS COMMUNITY COLLEGE

ROWAN-CABARRUS COMMUNITY COLLEGE	ACTUAL FY 2011	AMENDED FY 2012	REQUEST FY 2013	ADOPTED FY 2013
RCCC Current Expense	1,852,210	1,889,254	1,889,254	1,889,254
RCCC Debt Service	898,541	857,472	202,018	202,018
RCCC Capital Outlay	189,305	104,783	480,000	100,000
TOTAL RCCC	2,940,056	2,851,509	2,571,272	2,191,272

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$1,889,254. Capital outlay allocations total \$100,000 for various projects. The total allocation of \$2,191,272 represents a 23.15% decrease from the FY 2012 amended budget mostly due to debt payoffs and represents 83.96% of the college's funding request.

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 the current economic conditions, the FY 2010, 2011, 2012, and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies.

Other Benefits

An appropriation of \$665,304 for payment of eligible retirees' hospitalization and life insurance is proposed for FY 2013 at a rate of \$7,003 annually per retiree. As of April 1, 2012, Cabarrus County maintains health and life insurance for 94 retirees. We budget for an estimated 100 retirees per year. Twenty four retirees are scheduled to come off the plan as of June 30, 2013.

Consultants

This account is for retainers, fees and expenses paid to professionals for their special expertise.

Insurance Service and Settlement

This account is for settlements made to 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.

Contingency

Contingency funds are used to cover unanticipated/unbudgeted costs that might occur during the year. Transfers from contingency must be approved by the Board of Commissioners. Contingency funding is not required.

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 estimates 4 units (\$1008 per unit) account has \$4,032 currently budgeted for FY 2013.

Fuel

Funds are set aside due to uncertainty of fluctuating gas prices.

Legal

Funds for pending legal expenses.

Building Rental Fees and Utilities

The County has taken over the vacant space in which the Health Alliance used to occupy. During the renovation of the space, the County will be paying the rent and utilities for the portion of the unoccupied space until it is ready for other County departments and outside agencies.

Non-Departmental

BUDGET SUMMARY

NON-DEPARTMENTAL	ACTUAL FY 2011	AMENDED FY 2012	ADOPTED FY 2013
Salary Adjustments	0	150,000	150,000
Other Benefits	656,130	696,000	696,000
Consultants	0	0	50,000
Insurance Settlements	0	50,000	50,000
Unemployment Compensation	35,201	386,000	175,000
Contingency	0	237,686	610,632
Adequate Public Facilities Reimbursement	4,032	2,018	4,032
Fuel	0	36,000	125,000
Legal Fees	0	0	100,000
Natural Gas	0	0	1,782
Power	0	0	22,105
Building Rental	0	84,761	147,017
Total	695,363	1,642,465	2,131,568

Contributions to Other Funds

DESCRIPTION: This program consists of funding transfers from the General Fund to other funds.

Community Development Block Grant

Cabarrus County participates in the HOME Consortium grant. The County uses the funds to rehabilitate and renovate scattered site low-income housing. There will be an emphasis on elderly low-income residents.

Capital Reserve Fund

This fund is to reserve monies for future capital projects, including school construction. On June 14, 2005, the Board of Commissioners adopted a policy to transfer any undesignated fund balance above 15% to the Capital Reserve Fund at the completion of the annual audit. Due to fiscal pressures of the recession, the Board amended their policy at their March 2010 meeting, allowing the use of fund balance for revenue shortfalls related to significant downturns in the economy.

Capital Project Fund

This fund is for County appropriations for various capital projects.

Pension Trust Fund

This transfer provides funding for the Separation Allowance Pension Trust, which is required.

Special Revenue Fund

In FY 2007, the balance of funds reserved for Americans with Disabilities Act (ADA) Maintenance for the Board of Elections was transferred to a Special Revenue Fund. No transfers are budgeted for FY 2010.

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. \$357,000 is to be transferred to the Self-Funded Hospitalization Fund to off-set rising health insurance costs.

Cabarrus Arena and Events Center Special Revenue Fund (SMG)

Transfers to this fund are for the operation 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

Contributions of Other Funds	ACTUAL FY 2011	AMENDED FY 2012	ADOPTED FY 2013
Community Development Block Grant	40,000	30,000	25,000
Capital Reserve Fund	-	-	-
Capital Project Fund	-	510,000	-
Pension Trust Fund	412,065	551,536	451,644
Special Revenue Fund	348,407	-	-
Internal Service Fund	920,000	2,000,000	357,000
Cabarrus Arena and Events Center Fund	600,000	734,698	784,384
Total	2,320,472	3,826,2345	1,618,028

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.

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 will also help 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.

Criminal Justice Partnership Program (CJPP)

This grant enables Cabarrus County to target all intermediate offenders with signs of drug/alcohol-related problems who have been sentenced to supervised probation by a judge. The purpose of the program is to be able to provide an additional sentencing option for offenders with substance abuse and/or dependency problems; assisting offenders in overcoming substance abuse.

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 Ranger works with several county, state and federal agencies in promoting sound use of natural resources. There are four major program areas:

Forest Fire Control - Works with local fire departments to suppress wildfires in woodlands, investigate causes and pursue legal action if warranted.

Forest Management - Management plans are prepared for private landowners describing methods to achieve maximum production of natural resources, primarily in the areas of timber, wildlife, watersheds and soils, as well as recreation and aesthetics.

Information and Education - Fire prevention programs are presented to schools and other groups, training programs are provided to volunteer fire departments, and forest/natural resource management programs are presented to various organizations. Information is also provided to the news media.

Forest Pest Control - Investigations are performed to identify forest pests, and methods of control are prepared. Periodic surveys are made for Gypsy Moth and Southern Pine Beetle damage.

DJJDP Gang Assessment

The Department of Juvenile Justice & Delinquency Program (DJJDP) awarded Cabarrus County \$31,590 to conduct a community gang assessment in order to determine the extent of gang activity in the community, the nature of the activity, identify target groups for prevention, intervention, and suppressions efforts, assess current community efforts to address gang behaviors in light of empirical findings This program is no longer funded by the JCPC.

Contributions to Other Agencies

Obligation to Kannapolis

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.

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, funding dropped to \$50,000 in FY 2011 with plans to un-fund in FY 2013.

Monarch

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.

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 also provides 11,635 square feet of space. The value of that space for FY 2013 is \$69,810.

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

Contributions to Other Agencies

disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas.

BUDGET SUMMARY:

CONTRIBUTIONS OF OTHER AGENCIES	ACTUAL FY 2011	AMENDED FY 2012	ADOPTED FY 2013
Teen Court	54,765	54,765	54,765
Criminal Justice Partnership	139,689	131,347	131,347
Medical Examiner	58,800	76,000	70,554
NC Forest Service	61,959	68,630	84,954
DJJDP Gang Prevention	19,946	-	-
Gang Prevention ARRA	242,144	-	-
Obligation to Kannapolis	-	-	1,421,804
JHE Production Group	10,000	10,000	-
Economic Development Corporation	262,000	262,000	262,000
Cabarrus Community Care Plan	50,000	50,000	-
Monarch	77,910	90,410	84,160
Sales Tax Fire Districts	489,056	510,412	526,976
Special Olympics	55,000	55,000	55,000
Cabarrus Arts Council, Inc.	26,000	26,000	26,000
Project Challenge	56,014	56,014	56,014
Total	1,603,283	1,390,578	2,633,273

Debt Service

MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)

PROGRAM DESCRIPTION:

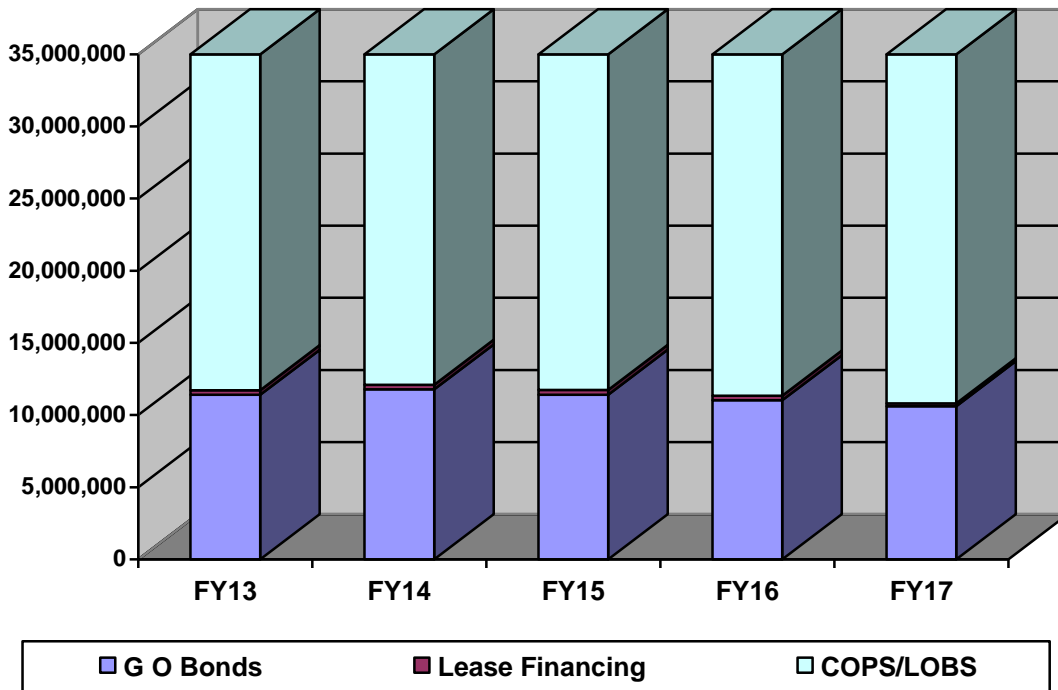
The debt service program is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS), Limited Obligations Bonds

(LOBS) and Lease Financing Agreements. The County has the following principal and interest debt outstanding at June 30, 2012:

School Bonds – GO Bonds	126,791,090
Rowan Cabarrus Community College GO Bonds	3,729,962
Schools – COPS/LOBS	259,587,220
Arena and Events Center – COPS/LOBS	12,208,123
Sheriff Admin Building – COPS	34,433,932
Housing Unit Project – COPS	76,374,525
Wallace Property Park – Lease Financing	4,940,000
911 Equipment	546,496

TOTAL **\$518,611,348**

ANNUAL PRINCIPAL AND INTEREST DUE



Debt Service

GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST

BOND DEBT	ISSUE DATE	RATE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Schools 2005	3-1-05	3.0-5.0	2,000,000 1,746,300	2,300,000 1,666,300	2,300,000 1,574,300	2,300,000 1,482,300	2,300,000 1,367,300	2,300,000 1,252,300
Refunding - Schools 2004	3-15-04	3.0-5.0	3,410,000 1,076,150	3,365,000 939,750	3,355,000 771,500	3,340,000 603,750	3,330,000 436,750	3,310,000 270,250
Refunding - Schools 2003	8-1-03	2.0-4.0	158,814 6,035	0 0	0 0	0 0	0 0	0 0
Public Impv - Schools 2006	9-1-06	4.0-5.0	1,216,042 1,761,624	1,216,042 1,709,942	1,870,833 1,658,260	1,870,833 1,578,749	1,870,833 1,485,208	1,870,833 1,391,666
Total Schools			6,784,856 4,590,109	6,881,042 4,315,992	7,525,833 4,004,060	7,510,833 3,664,799	7,500,833 3,289,258	7,480,833 2,914,216
			11,374,965	11,197,034	11,529,893	11,175,632	10,790,091	10,395,049
Refunding - RCCC	8-1-03	2.0-4.0	12,317 468	0 0	0 0	0 0	0 0	0 0
Public Impv - RCCC 2006	9-1-06	4.0-5.0	83,958 121,627	83,959 118,059	129,167 114,490	129,167 109,001	129,167 102,542	129,167 96,084
Total RCCC			96,275 122,095	83,959 118,059	129,167 114,490	129,167 109,001	129,167 102,542	129,167 96,084
			218,370	202,018	243,657	238,168	231,709	225,251
Refunding - Water 2003	8-1-03	2.0-4.0	83,869 3,188	0 0	0 0	0 0	0 0	0 0
Total Water Series			83,869 3,188	0 0	0 0	0 0	0 0	0 0
			87,057	0	0	0	0	0
Total Bond Debt			11,680,392	11,399,052	11,773,550	11,413,800	11,021,800	10,620,300

Debt Service

CAPITAL LEASES, COPS AND LOBS, AND FINANCING - PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
CAPITAL LEASES								
Wallace Property	12-18-08	4.0	65,896 124,105	68,531 121,469	71,272 118,728	74,123 115,877	77,088 112,912	80,172 109,828
911 Equipment	7-1-12	5.0	108,932 27,692	114,505 22,119	120,363 16,261	126,521 10,103	132,994 3,630	0 0
Total Capital Leases			326,625	326,624	326,624	326,624	326,624	190,000
COPS/LOBS								
COPS - Schools 2002 issue	9-1-02	3.00 - 5.25	325,850 101,014	325,850 13,034	0 0	0 0	0 0	0 0
COPS - Schools 2003 issue	7-1-03	2.0 - 5.25	2,040,000 761,627	2,040,000 107,100	0 0	0 0	0 0	0 0
COPS - Schools 2008A issue	1-31-08	4.15- 5.00	2,345,000 1,747,517	2,350,000 1,635,517	2,350,000 1,551,466	2,345,000 1,471,604	2,345,000 1,371,941	2,345,000 1,287,991
COPS - Schools 2008B issue	1-31-08	3.00- 5.00	1,615,000 423,375	1,585,000 374,925	1,555,000 327,375	1,520,000 280,725	1,490,000 231,325	1,470,000 172,600
COPS - Schools 2009 issue	7-16-09	3.00- 5.00	4,735,000 3,967,669	4,735,000 3,825,619	4,735,000 3,627,669	4,735,000 3,403,269	4,735,000 3,213,869	4,735,000 2,979,819
COPS - Schools 2010A issue	9-22-10	2.00- 5.00	2,005,000 804,100	1,950,000 743,950	1,915,000 665,950	1,905,000 570,200	1,890,000 474,950	1,885,000 380,450
COPS - Schools 2011A issue	04-14-11	0.00- 0.07	0 748,098	0 776,125	0 776,125	0 776,125	1,330,000 776,125	1,330,000 776,125
LOBS - Schools 2011B issue	08-31-11	2.00- 5.00	0 49,553	12,250 118,139	338,100 117,894	331,975 107,751	324,625 97,792	317,275 88,053
LOBS - Schools 2011C issue	08-31-11	2.00- 5.00	30,000 450,935	0 1,074,475	1,985,000 1,074,475	1,990,000 985,150	2,005,000 885,650	2,000,000 785,400
Total Schools			13,095,850 9,053,888 22,149,738	12,998,100 8,668,884 21,666,984	12,878,100 8,140,954 21,019,054	12,826,975 7,594,824 20,421,799	14,119,625 7,051,652 21,171,277	14,082,275 6,470,438 20,552,713
COPS - Expo 2002 Issue	9-1-02	3.00 - 5.25	1,004,150 311,287	1,004,150 40,166	0 0	0 0	0 0	0 0
COPS - Sheriff Adm Building 2007	2-22-07	4.25	1,680,000 1,218,682	1,680,000 1,151,481	1,680,000 1,069,481	1,680,000 1,002,281	1,680,000 926,906	1,680,000 844,369
COPS - Housing Unit 2008C	12-3-08	4.00- 5.50	3,100,000 2,687,244	3,100,000 2,563,244	3,100,000 2,439,244	3,100,000 2,294,244	3,095,000 2,152,744	3,095,000 2,028,944
COPS - Expo 2011B Issue	9-1-02	3.00 - 5.25	0 152,704	37,750 364,061	1,041,900 363,306	1,023,025 332,049	1,000,375 301,358	977,725 271,347
Total Other			10,154,067	9,940,852	9,693,931	9,431,599	9,156,383	8,897,385
Total COPS/LOBS			32,303,805	31,607,836	30,712,985	29,853,398	30,327,660	29,450,098
RETIRED FINANCING								
Jail Annex	10-4-06	4.19	10,500,000 424,166	0 0	0 0	0 0	0 0	0 0
Rowan Cabarrus Comm. College	4-12-05	3.54	622,572 16,530	0 0	0 0	0 0	0 0	0 0
Total Installment Financing			11,563,268	0	0	0	0	0
Bank Service Charges			304,249	50,000	50,000	50,000	50,000	50,000
TOTAL ANNUAL			56,178,339	43,383,512	42,863,159	41,643,822	41,726,084	40,310,398

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.

The County's general obligation bonds payable at June 30, 2012 are comprised of the following individual issues:

Serviced by the County's General Fund:

\$32,855,000 (2004) Refunded Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent	18,795,000
\$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	38,400,000
\$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	<u>41,500,001</u>
	<u>\$ 98,695,001</u>

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2012, for

the County's general obligation bonds are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2013	6,965,001	4,434,051
2014	7,655,000	4,118,550
2015	7,640,000	3,773,800
2016	7,630,000	3,391,800
2017	7,610,000	3,010,300
2018	7,495,000	2,629,800
2019	6,800,000	2,289,050
2020	6,800,000	2,017,050
2021	6,800,000	1,728,050
2022	6,800,000	1,439,050
To maturity	26,500,000	2,994,550
Total	<u>\$98,695,001</u>	<u>\$31,826,051</u>

Debt Service

2. Certificates of Participation / Limited Obligation Bonds

On August 15, 2002, the Cabarrus County Development Corporation issued \$26,390,000 in Certificates of Participation (COPS) to finance the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the Cabarrus Arena & Events Center. The 20-year COPS have interest rates ranging from 3.0% to 5.25%. Cabarrus County debt service is financed by property tax revenues. Annual payments of principal and interest range from approximately \$2,409,155 to \$1,396,500. Total principal and interest over the 20-year period will be \$38,718,153. On August 31, 2011, a portion of the original COPS 2002 were refunded as COPS 2011B. The balance of COPS 2002 will be \$2,764,738 over a 2 year period.

On July 15, 2003, the Cabarrus County Development Corporation issued \$40,770,000 in Certificates of Participation (COPS) Installment Contracts to finance the cost of acquiring real property, construction and equipping of two elementary schools, one middle school, expansion of two existing elementary school facilities and various real and personal property improvements. These 20-year COPS have interest rates ranging from 2.0% to 5.25%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,813,000 to \$2,129,000. Total principal and interest over a 20-year period will be \$61,223,879. On August 31, 2011, a portion of the original COPS 2003 were refunded as COPS 2011C. The balance of COPS 2003 will be \$4,292,700 over a 2 year period.

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 a new 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.

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 new public school

Debt Service

facilities 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. 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 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 two elementary schools, one 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.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2012, for the County's Certificates of Participation / Limited Obligation Bonds are as follows:

Debt Service

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2013	18,820,000	12,787,836
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
Next 5 Years	68,455,000	15,268,236
To maturity	17,985,000	1,271,494
Total	\$274,555,000	\$108,048,800

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 3, 2008, the County entered into a lease agreement as lessee for financing the acquisition of land for a 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.

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2013	183,036	143,588
2014	191,635	134,988
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
Next 5 Years	549,446	400,554
To maturity	1,664,491	425,509
Total	\$3,531,110	\$1,955,386

Debt Service

4. Installment Financing

On April 12, 2005, Cabarrus County executed an installment financing contract with RBC Centura Bank. The contract is for \$4,358,000 for the construction and renovations to the old school administration building (site of the new RCCC Business Center), expansion of a parking lot and design cost for Building 3000 at the RCCC South campus. The terms of the contract stipulate semi-annual payments of \$311,286 for 7 years with the first payment due October 12, 2005 and the final payment was paid on April 11, 2012. The annual interest rate is 3.54% fixed.

On October 4, 2006 Cabarrus County executed an installment financing contract with Fifth Third Bank (formerly First Charter Bank). The

contract is for \$15,000,000 for the construction of a Jail Annex and site development work in the Justice Complex. The terms of the contract stipulate semi-annual payments of \$500,000 for the first year starting in April 2007 and commencing October 2021. The fixed interest rate was 4.31% the first year and 4.44% the next 14 years. The rate was renegotiated in March 2007 to 4.19% over the term of the entire loan. The Board of Commissioners decided that due to declining interest rates to pay off the loan on March 30, 2012. The final payment was \$10,000,000 in principal and \$203,588 in interest.

5. Advance Refundings

On March 15, 2004, the County issued \$32,855,000 of general obligation advance refunding revenue 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, 2011, 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.

On January 31, 2008, the Cabarrus County Development Corporation issued Refunding Certificates of Participation, Series 2008B 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, 2011 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.

Debt Service

On September 22, 2010, the Cabarrus County Development Corporation issued \$18,920,000 of refunding Certificates of Participation 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, 2011 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 (\$19,689) and amortized as a component of interest income over the remaining life of the refunding bonds.

On August 31, 2011 the Cabarrus County Development Corporation issued \$11,735,000 of refunding Certificates of Participation 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%. 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, 2012 is \$11,970,000. 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.

On August 31, 2011 the Cabarrus County Development Corporation issued \$21,780,000 of refunding Certificates of Participation 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, 2012 is \$22,425,000. 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.

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, 2012:

	<u>Balance</u> <u>July 1, 2011</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2012</u>
Governmental Activities:				
General Obligation Bonds	\$105,660,001	-0-	\$ 6,965,000	\$98,695,001
Certificates of Participation/ Limited Obligation Bonds	294,315,000	33,515,000	53,275,000	274,555,000
Capital Leases	3,102,622	603,313	174,825	3,531,110
Installment Financing	11,122,572	-0-	11,122,572	-0-
Total Governmental Activities	<u>\$414,200,195</u>	<u>\$34,118,313</u>	<u>\$71,537,397</u>	<u>\$376,781,111</u>

Debt Service

Cabarrus County, North Carolina
Legal Debt Margin
June 30, 2012

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, 2012	<u>\$18,400,470,359</u>
Legal debt margin:	
Debt limit 8% of total assessed value	1,472,037,629
Debt applicable to debt limitation:	
Total bonded debt	98,695,001
Total capital leases (governmental fund types)	3,531,110
Total installment financing	-
Total Certificates of Participation/ Limited Obligation Bonds	<u>274,555,000</u>
Total debt applicable to limitations	<u>376,781,111</u>
Legal debt margin	<u><u>\$1,095,256,518</u></u>

Source: Cabarrus County Finance and Tax Assessor Departments



Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2012-2013

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, 2012 and ending June 30, 2013:

General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Ad Valorem Tax Levy	127,412,626
Other Taxes and Penalties	31,501,635
Intergovernmental Revenue	19,252,553
Permits and Fees	2,889,834
Sales and Services	9,564,939
Investment Earnings	140,000
Other Revenue	157,772
Fund Balance Appropriated	50,000
Other Financing Sources	9,297,840
TOTAL REVENUES	200,267,199

- 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, 2012 and ending June 30, 2013:

General Government	21,375,680
Cultural and Recreational	4,166,175
Public Safety	30,157,730
Economic and Physical Development	2,518,395
Human Services	38,682,373
Environmental Protection	241,667
Other Programs	4,251,301
Education/School Debt	
Technology	24,000
Debt Services	
Public Schools	
Principal	19,879,141
Interest	12,984,875
Rowan-Cabarrus Community	
Principal	83,959
Interest	118,059

Budget Ordinance

Cabarrus County Schools

Instructional Services	
Regular Instructional Services	13,978,657
Special Populations Services	2,423,027
Alternative Programs & Services	236,564
School Leadership Services	5,030,228
Co-Curricular Services	139,393
Student Services – Certified	984,100
System-Wide Support Services	
Support & Development Services	488,034
Special Population Support Services	129,268
Technology Support Services	2,728,966
Operational Support Services	10,694,463
Building Maintenance	5,541,763
Ground Maintenance	1,293,720
Financial & Human Resource Services	807,362
System-Wide Pupil Support Services	222,105
Policy, Leadership, & Public Relations Services	645,634
Ancillary Services	
Community Services	58,600
Non-Programmed Charges	
Payments to Other Governmental Units	734,635
Capital Outlay	1,020,000

Kannapolis City Schools

Instructional Services	
Regular Instructional Services	1,957,755
Special Populations Services	397,130
Alternative Programs & Services	457,975
School Leadership Services	281,200
Co-Curricular Services	245,950
Student Services - Certified	286,810
System-Wide Support Services	
Support & Development Services	99,800
Special Population Support Services	8,125
Alternative Programs and Services	30,800
Technology Support Services	88,100
Operational Support Services	434,536
Building Maintenance	879,319
Ground Maintenance	238,864
Financial & Human Resource Services	326,724
Accountability Services	97,300
System-Wide Pupil Support Services	113,200
Policy, Leadership, & Public Relations Services	241,250
Community Service Programs	
Regular Community Services	29,850
Nutrition Services	5,905
Capital Outlay	100,000

Rowan-Cabarrus Community College

Current Expense	1,889,254
Capital Outlay	100,000

Other Debt Service	10,317,478
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Budget Ordinance

TOTAL EXPENDITURES

200,267,199

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, 2012 and ending June 30, 2013:

Sales and Service	616,500
Investment Earnings	1,500
Miscellaneous	10,500
Other Financing Sources	959,384
TOTAL REVENUES	1,587,884

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Administration and Operations	1,587,884
TOTAL EXPENDITURES	1,587,884

Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Sales and Service	1,088,000
Intergovernmental Revenue	35,000
Permits & Fees	25,000
TOTAL REVENUES	1,148,000

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Administration and Operations	1,148,000
TOTAL EXPENDITURES	1,148,000

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, 2012 and ending June 30, 2013:

Intergovernmental Revenue	684,674
Investment Earnings	2,000
TOTAL REVENUES	686,674

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2011 and ending June 30, 2012:

Administration and Operations	686,674
TOTAL EXPENDITURES	686,674

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, 2012 and ending June 30, 2013:

Sales and Service	7,711,602
Investments Earnings	7,500
TOTAL REVENUES	7,719,102

- B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2012 and ending June 30, 2013:

Administration and Operations	7,719,102
TOTAL EXPENDITURES	7,719,102

GRAND TOTAL – ALL FUNDS – REVENUES	\$ 211,408,859
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$ 211,408,859

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, 2012, 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 \$18,400,470,359, at an estimated combined collection rate of 97.20 percent (97.71% for real and personal and 89.65% 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 \$16,957,587,801 and vehicle of \$1,442,882,558.

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 Budget Director may transfer amounts between objects of expenditure within a function.
 2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 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 Finance Officer 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 adjust debt financing from estimated projections to actual funds received.
 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. Changes to Cabarrus County fees and charges as presented in budget workshops will be effective July 1, 2011 and incorporated into the appropriate fee schedules.
- D. 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 (10%) percent.

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2012-2013 fiscal year. The County Manager and the Budget Officer shall administer the budget. The Finance Director shall establish and maintain all records, which are in

Budget Ordinance

Adopted this the 18th day of June, 2012.

Elizabeth F. Poole

Elizabeth F. Poole, Chairman

Attest:

Kay Honeycutt

Kay Honeycutt, Clerk to the Board



Budget Ordinance – Fire Tax & Insurance Districts

CABARRUS COUNTY BUDGET ORDINANCE - SPECIAL FIRE TAX AND INSURANCE DISTRICTSFUND FISCAL YEAR 2012-2013

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, 2012 and ending June 30, 2013:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 210,897
Cold Water	152,847
Concord Rural	9,238
Flowe's Store	196,004
Georgeville	205,271
Gold Hill	24,556
Harrisburg Rural	639,870
Jackson Park (City of Concord)	77,202
Kannapolis Rural	60,519
Midland	245,352
Mt. Mitchell	55,092
Mt. Pleasant Rural	230,433
Northeast	74,843
Odell	519,139
Richfield-Misenheimer	8,083
Rimer	116,967
Total Estimated Expenditures From Tax Levy	\$ 2,826,313

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, 2012 and ending June 30, 2013:

<u>Fire Department</u>	<u>Revenues from Tax Levy</u>
Allen	\$ 210,897
Cold Water	152,847
Concord Rural	9,238
Flowe's Store	196,004
Georgeville	205,271
Gold Hill	24,556
Harrisburg Rural	639,870
Jackson Park (City of Concord)	77,202
Kannapolis Rural	60,519
Midland	245,352
Mt. Mitchell	55,092
Mt. Pleasant Rural	230,433
Northeast	74,843
Odell	519,139
Richfield-Misenheimer	8,083
Rimer	116,967
Total Revenues From Tax Levy	\$ 2,826,313

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2012 and ending June 30, 2013 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, 2012. The estimated combined collection rate is 97.20 percent (97.71% for real and personal and 89.65% for vehicles) and is based on the fiscal year ending 2011. 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> (97.20% collection rate)
Allen	478,724,000	0.045	\$ 210,897
Cold Water	315,062,000	0.050	152,847
Concord Rural	23,267,000	0.041	9,238
Flowe's Store	435,082,000	0.046	196,004
Georgeville	229,107,000	0.092	205,271
Gold Hill	42,105,000	0.060	24,556
Harrisburg Rural	590,406,000	0.1115	639,870
Jackson Park	137,801,000	0.058	77,202
Kannapolis Rural	177,686,000	0.035	60,519
Midland	392,261,000	0.064	245,352
Mt. Mitchell	99,813,000	0.057	55,092
Mt. Pleasant Rural	376,124,000	0.063	230,433
Northeast	114,949,000	0.067	74,843
Odell	927,994,000	0.058	519,139
Richfield-Misenheimer	11,909,000	0.070	8,083
Rimer	177,560,000	0.068	116,967

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 Budget Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
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 budgetary 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 Finance Officer 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 adjust debt financing from estimated projections for actual funds received.
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 award and 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 – Fire Tax & Insurance Districts

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in the carry out of their duties and are available for public inspection.

Adopted this the 26th day of June, 2012.


Elizabeth F. Poole, Chairman


Kay Honeycutt, Clerk to the Board



Budget Ordinance – Capital Improvements Project

CABARRUS COUNTY CAPITAL IMPROVEMENTS PROJECT BUDGET ORDINANCE FISCAL YEAR 2012-2013

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, 2012 and ending June 30, 2013:

Capital Projects Fund

- A. It is estimated that the following revenues will be available to complete capital projects as proposed in the 2013 Capital Improvement Plan for the fiscal year beginning July 1, 2012 and ending June 30, 2013:

Contribution - Capital Reserve Fund	1,602,000
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TOTAL REVENUES	1,602,000
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- B. The following appropriations are made as proposed in the 2013 Capital Improvement Plan for the fiscal year beginning July 1, 2012, and ending June 30, 2013:

Courthouse Chiller	135,000
Multi-Building Pre-cast Sealing and Caulking	240,000
Arena HVAC Equipment Replacement	1,000,000
Arena Roof Replacement	52,000
Camp T.N. Spencer Park	75,000
Human Service Building HVAC	100,000

TOTAL EXPENDITURES	1,602,000
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GRAND TOTAL – REVENUES	\$ 1,602,000
GRAND TOTAL – EXPENDITURES	\$ 1,602,000

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 contained herein under the following conditions:
1. The Budget Director may transfer amounts between objects of expenditure within a

Budget Ordinance – Capital Improvements Project

function.

2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 3. The County Manager may not transfer any amounts between funds nor 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 Finance Officer 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 adjust debt financing from estimated projections to actual funds received.
 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 award and 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. Changes to Cabarrus County fees and charges as presented in budget workshops will be effective July 1, 2011 and incorporated into the appropriate fee schedules.

Budget Ordinance – Capital Improvements Project

Section III.

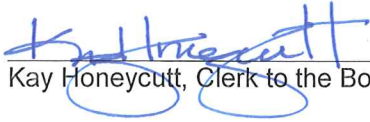
This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus for the 2012-2013 fiscal year. The County Manager and the Budget Officer shall administer the budget. The Finance Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 18th day of June, 2012.



Elizabeth F. Poole, Chairman

Attest:



Kay Honeycutt, Clerk to the Board



Community Information

Cabarrus County, North Carolina Community Information



Government

Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees <i>(Full Time Equivalents)</i>	969.88
County Seat	Concord

Area Statistics

Population <i>(2011)</i>	181,468
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	0.63

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	3
School Parks	37
Tennis courts	6
Picnic shelters	20
Softball fields	4
Playgrounds	8
Soccer Fields	11
Camping cabins	6
Tent sites	7

Public Safety

Education

* Kannapolis School children in Cabarrus County limits

Medical

Economy

Sources of Information

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Statistical Information

Principal Employers

Employer	Employees	Rank	Percentage of Total County Employment
Carolinas Medical Center-NorthEast	4,500	1	5.33%
Concord Mills Mall	4,000	2	4.76%
Cabarrus County Schools	3,800	3	4.52%
Cabarrus County Government	975	4	1.16%
City of Concord	925	5	1.10%
Connexions	900	6	1.07%
State of North Carolina	771	7	0.92%
Kannapolis City Schools	750	8	0.89%
Shoe Show	700	9	0.83%
Hendricks Motorsports	<u>500</u>	10	<u>0.59%</u>
Total	<u>17,821</u>		<u>21.19%</u>

Source: Economic Development Corporation, Concord NC, and the 2011 Cabarrus County Audit.

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)
2001	7,408,393,734	2,717,488,677	221,065,230	10,346,947,641	0.56
2002	7,913,235,212	2,898,237,139	243,404,104	11,054,876,455	0.56
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

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

Statistical Information

Ten Largest Taxpayers

Name of Taxpayer	Type of Business	2011 Assessed Valuation	Percentage of Total Assessed Valuation
Philip Morris, Inc.	Cigarette Manufacture	\$658,584,244	3.09%
Charlotte Motor Speedway	Auto Racing	\$341,838,152	1.61%
Caste & Cooke NC LLC	Land Developer	\$323,496,522	1.52%
Concord Mills LTD Partnership	Shopping Center	\$240,875,353	1.13%
Corning Inc.	Fiber Optics Mfg	\$126,774,986	0.60%
Hendricks Motorsports Inc.	Auto Racing	\$110,338,122	0.52%
Duke Energy Corp	Public Services Company	\$94,123,454	0.44%
Great Wolf Lodge of the Carolinas	Recreational Facility	\$85,200,643	0.40%
Wal-Mart/Sams	Retail Sales	\$69,757,852	0.33%
JQH-Concord Development LLC	Hotel	\$67,618,717	0.32%
Total		\$2,118,608,045	9.97%
Total Assessed Valuation, Including Public Service		\$21,245,738,750	

SOURCE: Department of Cabarrus County Assessor

Statistical Information

Data Comparisons With Comparable Counties

County	Certified July 2009 Population	County Employees	2010-11 Budgeted Expenditures - General Fund	Tax Rate Per \$100	2008 BEA Per Capita Income
Alamance	148,361	997	\$130,752,420	\$0.5200	\$31,501
Cabarrus	174,294	921	\$194,613,599	\$0.6300	\$35,280
Catawba	157,034	1,118	\$161,100,845	\$0.5350	\$31,823
Davidson	159,987	971	\$119,981,684	\$0.5400	\$31,742
Gaston	207,270	1,461	\$217,480,334	\$0.8350	\$32,727
Iredell	157,039	917	\$150,307,275	\$0.4450	\$32,888
Johnston	168,253	1,100	\$164,111,704	\$0.7800	\$32,316
Onslow	179,447	1,077	\$163,799,539	\$0.5850	\$39,932
Pitt	158,575	977	\$138,140,676	\$0.6650	\$32,874
Randolph	142,495	737	\$110,193,510	\$0.5550	\$28,510
Rowan	140,518	890	\$128,157,094	\$0.5950	\$30,620
Union	196,359	973	\$220,723,532	\$0.6650	\$33,673

SOURCE: North Carolina Association of County Commissioners FY 2010-11 Budget & Tax Survey

Statistical Information

Fund Balances, Governmental Funds

Last Ten Years*

	2002	2003	2004	2005	2006
General Fund					
<i>Reserved for:</i>					
Inventories	\$ 2,672	\$ 4,540	\$ 8,306	\$ 10,522	\$ 4,865
Prepaid expenditures	-	-	-	-	-
State statute	9,465,973	13,224,818	8,023,700	8,164,663	8,878,980
Cooperative Ext 4H	-	-	-	159,742	133,910
Wireless 911	-	-	-	-	-
Insurance Coverage	300,000	300,000	300,000	300,000	-
Total Reserved	9,768,645	13,529,358	8,332,006	8,634,927	9,017,755
<i>Unreserved</i>					
Designated (1)					
Designated (2)	12,575,315	6,630,438	2,687,040	-	483,508
Assigned					
Undesignated/Unassigned	29,657,266	22,085,546	25,701,890	30,458,561	38,404,371
Total General Fund	\$ 52,001,226	\$ 42,245,342	\$ 36,720,936	\$ 39,093,488	\$ 47,905,634
Other Funds					
<i>Reserved</i>					
Special revenue:					
Public safety					
Human services					
Education					
Culture and recreation					
Other purposes					
Nonspendable					
Restricted					
Committed					
Assigned					
<i>Unreserved/Unassigned</i>					
Designated (2)					
Special revenues	\$ 1,377,499	\$ 9,711,950	\$ 10,257,675	\$ 8,846,005	\$ 8,568,351
Capital Projects	310,671	4,028,057	18,378,252	52,946,050	16,737,437
Total (Other Funds)	\$ 1,688,170	\$ 13,740,007	\$ 28,635,927	\$ 61,792,055	\$ 25,305,788

(1) Designated for sustainability effort

(2) Designated for subsequent year's expenditures.

* Modified accrual basis of accounting

In FY 2011, 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

2007	2008	2009	2010	2011
\$ 2,847	\$ 4,875	\$ 4,935	\$ 9,046	\$ 8,102
-	-	53,735	59,200	59,200
10,378,871	10,983,571	9,803,750	10,809,567	10,190,775
124,019	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,505,737	10,988,446	9,862,420	10,877,813	10,258,077
		288,692	341,967	
-	-	-	-	-
				16,955,100
40,205,758	36,636,176	41,187,681	54,436,158	46,800,234
\$ 50,711,495	\$ 47,624,622	\$ 51,338,793	\$ 65,655,938	\$ 74,013,411
		869,944	913,422	
		292,460	161,992	
		4,210,747	534,438	
		763,922	716,860	
		331,693	349,396	
				720,000
				36,701,449
				14,383,632
				459,881
				\$ (5,440)
\$ 13,003,094	\$ 21,275,260	\$ 13,983,470	\$ 11,127,623	
52,443,535	52,570,455	53,635,956	54,821,739	
\$ 65,446,629	\$ 73,845,715	\$ 74,088,192	\$ 68,625,470	\$ 52,259,522

Statistical Information

Debt Information Ratios of Outstanding Debt by Type

Fiscal Year	GOVERNMENTAL ACTIVITIES							Percentage of Personal Income
	General Obligation Bonds	Certificates of Participation	Installment Revenue Bonds	Installment Financing	Capital Leases	Total Primary Government	Per Capita	
2002	60,400,000	38,000,000	25,500,000	-	9,136,744	133,036,744	977	3.30%
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	*

*Information not yet available.

Source: 2011 Comprehensive Annual Financial Report, Cabarrus County, NC.

FY 2013 FEE CHANGES

DEPARTMENT	FEE DESCRIPTION	FROM	TO	MAX	UNIT	OTHER	COMMENTS AND NOTES
EMS	ALS 2: Advanced life saving procedures such as: surgical airway, endotracheal intubation, central venous line, cardiac pacing, etc.	\$ 450.00	\$ 500.00				Effective July 1, 2012
EMS	ALS 1: Advanced life saving procedures such as: IV's, EKG, etc.	\$ 400.00	\$ 450.00				Effective July 1, 2012
EMS	Mileage: charge per loaded mile (from patient pick up to drop off)	\$ 6.50	\$ 7.50		per loaded mile		Effective July 1, 2012
LANDFILL	Construction & Demolition	\$ 31.00	\$ 35.00		per ton		Effective July 1, 2012
LIBRARIES	Temporary Resident Card	\$ 15.00	\$ 10.00		per year		Effective July 1, 2012

Glossary

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - taxes levied on real and personal property based on assessed value.

Allocate - to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget - a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment - the process of determining the value of real and personal property for taxation purposes.

Assessment Roll - an official list of real and personal property containing legal descriptions, ownership and assessed values.

Asset - a resource owned or held by a government which has monetary value.

Authority - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

Authorized Bonds - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions - employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - current operating revenues will be sufficient to support current operating expenditures.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan 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.

Glossary

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.

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.

Glossary

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.

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.

Glossary

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.

Nonoperating Revenues - income received by a government not directly attributable to providing a service. An example would be interest on investments.

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Shared Revenues - revenues levied and collected by one government and shared with another on a pre-determined basis.

Service Area - a title for the grouping of departments according to common areas of service.

Special Assessment - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Glossary

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.

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.

Glossary

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
SWCD	Soil & Water Conservation District
TIF	Tax Increment Financing
USDA	United States Department of Agriculture
VA	Veterans Affairs
WHIP	Wildlife Habitat Incentives Program

Telephone Directory

CABARRUS COUNTY GOVERNMENT

AGENCY/DEPARTMENT	NUMBER	AGENCY/DEPARTMENT	NUMBER
Aging Services-----	704-920-1400	Information Services -----	704-920-2154
Ben Rose, Director		Debbie Brannan, Director	
Arena & Events Center-----	704-920-9376	Landfill-----	704-920-2950
Frank Lapsley, General Manager		<i>Recycling Division</i> -----	704-920-3279
Animal Control-----	704-920-3288	Library	
Clerk to the Board -----	704-920-2110	Dana Eure, Director	
Kay Honeycutt, Clerk		<i>Concord Branch</i> -----	704-920-2050
Commissioners' & Manager's Office ---	704-920-2100	<i>Kannapolis Branch</i> -----	704-920-1180
Mike K Downs, County Manager		<i>Mt. Pleasant Branch</i> -----	704-436-2202
Jonathan Marshall, Deputy County Manager		<i>Harrisburg Branch</i> -----	704-920-2080
Pam Dubois, Deputy County Mgr			
Planning and Development -----	704-920-2141	Active Living and Parks -----	704-920-3350
Kelly Sifford, Director		Londa Strong, Director	
<i>Building Inspection Division</i> -----	704-920-2128	Register of Deeds -----	704-920-2112
<i>Community Development</i> -----	704-920-2142	Linda McAbee, Register of Deeds	
<i>Zoning</i> -----	704-920-2141	Sheriff-----	704-920-3000
Cooperative Extension -----	704-920-3310	D. Brad Riley, Sheriff	
Debbie Bost, Director		Social Services-----	704-920-1400
Elections -----	704-920-2860	Ben Rose, Director	
Linda Grist, Director		Soil & Water Conservation District -----	704-920-3300
Emergency Management -----	704-920-2143	Dennis Testerman, Resource Conservationist	
Bobby Smith, Director		Tax Administration-----	704-920-2166
Emergency Medical Services -----	704-920-2600	J. Brent Weisner, Tax Administrator	
David Hampton, Director		<i>Tax Collector</i> -----	704-920-2119
Finance-----	704-920-2883	<i>Land Records</i> -----	704-920-2127
Ann Wilson, Director		<i>Revaluation</i> -----	704-920-2178
General Services Administration-----	704-920-3200	Transportation -----	704-920-2921
Kyle Bilafer, Director		Randy Bass, Director	
Human Resources-----	704-920-2200	Veterans Services -----	704-920-2869
Lundee Covington, Director		Timothy Tereska, Director	

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