

Cabarrus County

North Carolina



Fiscal Year 2010-2011
Annual Budget



Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2010-2011

Prepared by
Cabarrus County Finance

John D. Day
County Manager



CABARRUS COUNTY

Board of County Commissioners



Back Row: Privette, White, Carruth. Front Row: Mynatt, Poole.

H. Jay White Sr., (Chairman)
Grace M. Mynatt (Vice Chairman)
Robert W. (Bob) Carruth
Elizabeth (Liz) Poole
Coy C. Privette

Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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Cabarrus County

North Carolina

For the Fiscal Year Beginning

July 1, 2009

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, 2009.

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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May 17, 2010

Honorable Chairman and Members of the Board of Commissioners:

The Great Recession changed the world. According to a study commissioned by the Asian Development Bank, \$50 trillion of global wealth vanished in 2008.

Successful organizations around the world have restructured and adapted to this new reality. Cabarrus County government is among them.

County staffing levels were reduced, and other energy and money saving measures were implemented. Continual review and improvement of operational practices and new technologies will lead to even more efficiency over the coming years.

These measures achieve a new equilibrium – a new state of normalcy - matched to the new economy.

FY 2011

The property tax rate for FY 2011 remains unchanged at 63 cents and General Fund expenditures are projected at \$194.7 million, nearly unchanged from the original budget adopted last June. It is important to note, however, that property tax revenues are expected to decline by nearly \$3 million, due primarily to the closing of the Philip Morris cigarette manufacturing plant.

Sales tax revenue is also expected to decline due to state Medicaid reform efforts and a change in the state's method of distribution.

The decline in revenue is offset by savings from the reduction in staffing levels made in FY 2010, reductions in operating costs (including a 50% reduction in contributions to nongovernmental agencies), the use of capital reserves for some capital outlay expenses and proceeds from the capitalization of interest payments on debt service for new school construction.

Despite these cutbacks, current expense funding for the public school systems goes up by \$1.5 million, the Board-approved personnel management plan, suspended in FY 2010, is reinstated and 77 new positions are added near the end of the fiscal year to operate the new detention center.

Admittedly austere, the FY 2011 budget establishes a new sense of normalcy and arguably meets the essential needs of our community. Additional summary and statistical information concerning revenues and expenditures for FY 2011 are found in the Budget Summary, beginning on page 39.

FY 2012 – FY 2015

The remaining four years of the five-year planning period are projected to be equally austere, but some spending increases will be necessary to meet the essential needs of our community.

A complete narrative summary and year by year revenue and expense figures for the Five-Year Financial Plan begin on page 77.

Expenses

The fully annualized cost of the detention officers (plus some additional related positions) added near the end of FY 2011 are felt in FY 2012, adding about \$3 million in expenses.

Additional debt service costs approaching \$5 million for schools currently under construction also hits in FY 2012.

Other additional expenses in the planning period include an increase of \$840,000 each year for public school current expense spending, an average of \$2.8 million each year to fund the personnel management plan, a new expense of \$1.3 million beginning in FY 2013 for improvements in and around the North Carolina Research Campus and a new expense of \$900,000 beginning in FY 2014 to service the debt for a public parking deck in downtown Concord to serve the courthouse.

Other than the increases already described, operational expenses remain flat. Some small capital projects are funded through the capital reserve fund, as seen the Capital Improvement Plan beginning on page 85.

Revenues

While slow growth is expected in sales tax receipts and in revenues related to development during the planning period, the value of property (for purposes of taxation) is expected to decline in FY 2013 when a revaluation takes effect. This decline in valuation results, of course, from the Great Recession.

Two options are offered to address the shortfall in revenues. Both options anticipate the adoption of a new ¼ percent sales tax by referendum in FY 2012 and the use of lottery proceeds to assist in meeting debt service obligations associated with new schools.

Both options also employ the judicious use of fund balance, consistent with Board-adopted policies. Option A shows a total of \$10.5 million of fund balance appropriated for two years – FY 2012 and FY 2013. Option B uses a total of about \$5.7 million from fund balance over three years – FY 2012, FY 2014 and FY 2015.

Finally, both options also rely on an increase in the property tax rate, but in differing years and amounts.

Option A retains the current tax rate of 63 cents in FY 2013, the year of revaluation. The anticipated lowering of the county's property valuation that year results in a reduction in property tax revenue of nearly \$8 million, which is offset by a fund balance appropriation. The property tax rate is then raised to 68.5 cents in FY 2014 and FY 2015.

Budget Message

Option B raises the property tax rate in FY 2013 to the revenue-neutral rate of 67.7 cents and retains that rate in FY 2014 and FY 2015.

Conclusion

Many difficult choices were made to achieve a new sense of normalcy - choices that result in a more austere form of county government. But those choices were necessary and made for the benefit of our taxpayers.

Non-essential services continue at acceptable levels even after staff reductions and funding cutbacks. Law enforcement and emergency medical services were not subject to the same reductions experienced in other areas and continue at the same high level of excellence our citizens have come to expect.

County employees are compensated fairly and provided high quality health care benefits, and public schools receive increases in operating funds each year.

And the Board of Commissioners' multifaceted, sustainable community initiative will continue, laying a firm foundation for a more resilient local economy.

I appreciate the efforts of those who contributed to the preparation of the budget, and those of the many county employees who proudly and effectively serve our citizens everyday – I offer them my sincere gratitude.

I especially want to thank deputy county managers Pam Dubois and Mike Downs, budget and performance manager Kalesha Kennedy, assistant finance director Susan Fearington, accountant Becky Crabtree, and the county's department directors for their considerable efforts.

The county staff and I look forward to assisting the Board in its deliberations and helping it prepare the county for a better future.

Respectfully submitted,



John Day
County Manager



Introduction



Cabarrus County

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.

Introduction



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



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Accountable & Responsible

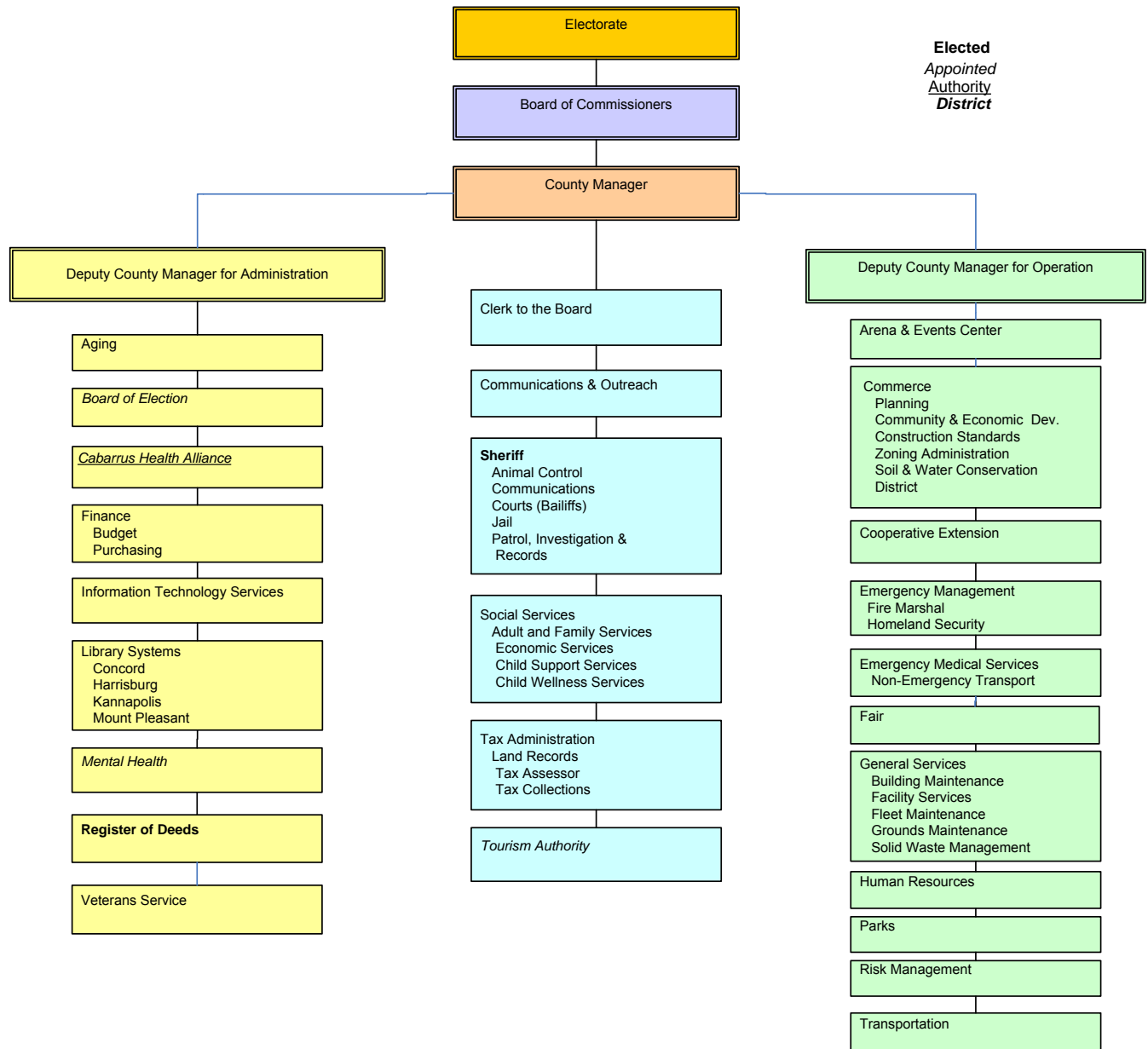
Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses and the community as a whole.



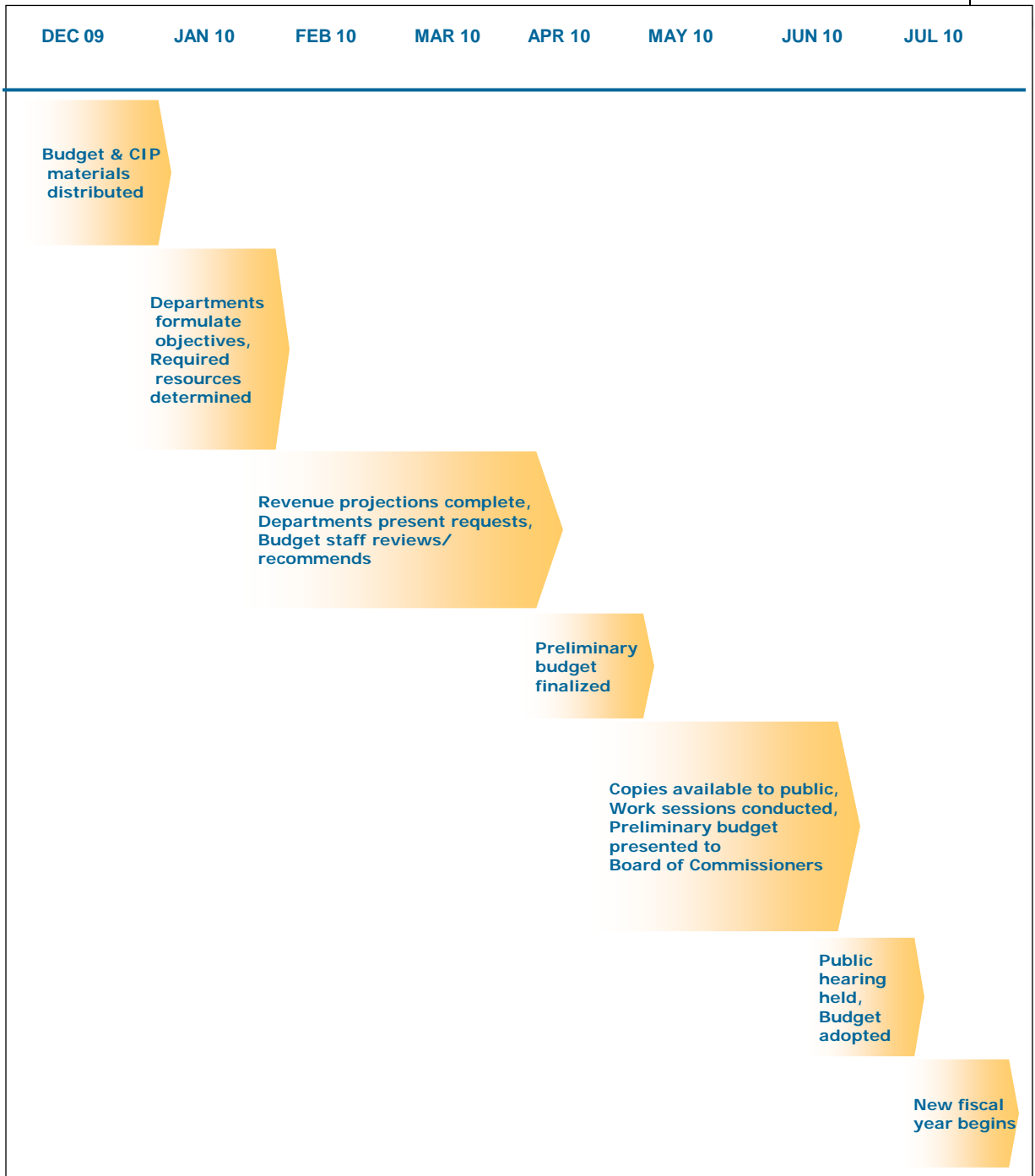
Respect

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

Cabarrus County Organizational Chart

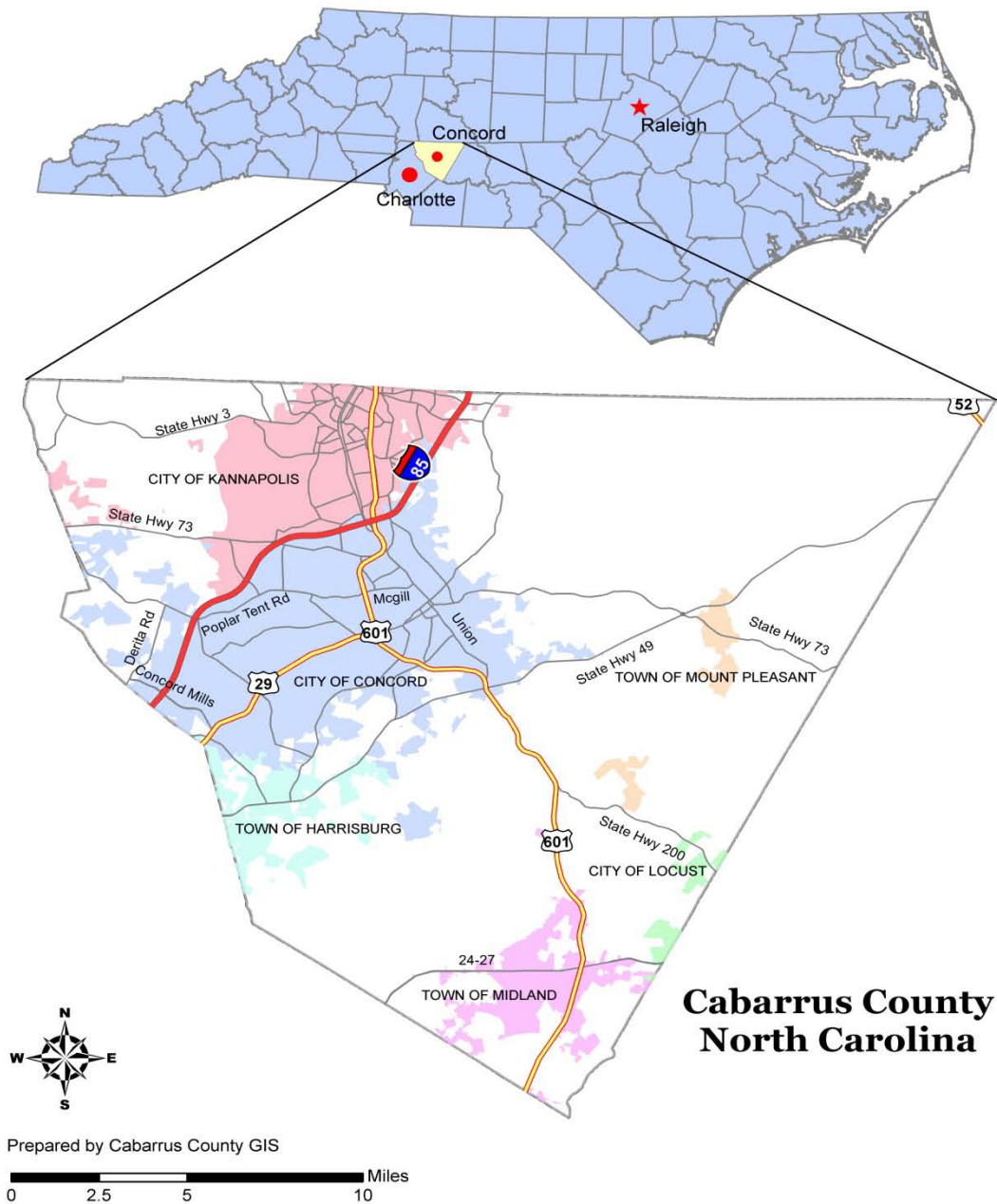


FY 2011 Budget Calendar



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.



FY 2011 BUDGET DOCUMENT – READER’S GUIDE

“AMENDED” reflects FY 2011 Budget as of April, 26, 2010.

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
- Legal basis of service – i.e., is it mandated, and if so, at what level
- 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 2011 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 2009 through 2011. 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, Workers’ Compensation 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-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 176,923. 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 population growth is one of the fastest in the Southeast. 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 and will be opening within the next two years.

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 is 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 the facility and property is seeking investors to reposition the Philip Morris campus in Concord.

Corning, Inc.'s fiber optics facility in Midland, which is currently "mothballed," is poised to reopen if the optical fibers market improves. Corning still continues to pay taxes on the property.

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, 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 new 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 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 2,734 area hotel rooms with a 52% average annual occupancy rate of area hotels. Approximately 1,000 new hotel rooms are slated to open in 2010 due to the increased demand from area businesses and entertainment. Great Wolf Lodge, the largest indoor waterpark in North Carolina, opened March 2009, 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. The Embassy Suites Hotel and Conference Center opened in 2006 offering more than 42,000 square feet of event space and 28,800 square foot ballroom and 26 breakout rooms. A second hotel tower is planned for a fall 2010 opening due to unanticipated success.

Retail In 1997, The Mills Corporation and 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 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 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. Celgard plans 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. In the second phase, Celgard plans to build the facility in Concord. Expansion of the Charlotte facility will start immediately. Construction of the new 150,000-square-foot facility in Concord is expected to begin the second half of 2010

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 201 aircraft based at the airport with an estimated 2010 total value of \$157 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 which is now occupied by a distribution firm. The 85-acre park is located one mile from an interchange on I-85 and will feature approximately 753,000 square feet of industrial space and 12 acre retail center. At this time, less than 10 of the 85 acres remain available.

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.

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 destination for the County and its departments. The plan ensures measurable outcomes to guide progress in the years to come. Through this initiative, County departments will implement strategies and performance measures to achieve these 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.

In January 2007, the Board developed the County's mission, core values, vision and goals. The mission defines the County's purpose and explains its roles in terms of its services, customers or clients, and intended outcomes. 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 core values are the essential beliefs and principles that determine how the County lives out its mission and provides guidance and inspiration for the people who work for the County. 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 vision for the County shows its path into the future and describes the special character of the County so that the Board of Commissioners and County staff may all pull in the same direction and toward the same goals. This is 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.

This past year, the Board of Commissioners placed extra emphasis on developing and refining the County's long-range and short-term goals. In March 2008, 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 1-year, 2-year, and 3- to 5-year outcomes for each goal statement. These outcomes include initiatives that will support and achieve each goal.

The Board of Commissioners finalized these five goals and identified these specific outcomes as part of the annual retreat for FY 2011:

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.*

YEAR 1 Specific Outcomes:

- Approve a financing plan to fund the school systems' five-year critical needs.
- 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".
- Set the tax rate at a level that raises sufficient revenue to meet County needs and goals.
- Begin a comprehensive, sustainable community initiative, with the N.C. Agricultural Development and Farmland Preservation Trust Fund grant proposal as the centerpiece. This initiative will include a plan to "green" County government operations and regulations by employing environmentally friendly practices.

YEAR 2 Specific Outcomes:

- Work with the school boards to determine any advantages in offering more distance learning classes.

YEAR 3-5 Specific Outcomes:

- 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 WSACC.

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.*

YEAR 1 Specific Outcomes:

- Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement.
- Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.
- Hold an extensive work session for information gathering and strategy development in the area of emergency management.

YEAR 2 Specific Outcomes:

- Develop a systematic way to replace the three current 911 communications center with one countywide, consolidated 911 communications center.

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.*

YEAR 1 Specific Outcomes:

- Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed.

YEAR 2 Specific Outcomes:

- 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.

YEAR 3-5 Specific Outcomes:

- Study any benefits of combining all waste and recyclables collection throughout the county under one consolidated contract.

GOAL 4: *A fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.*

YEAR 1 Specific Outcomes:

- Hold an extensive work session for information gathering and strategy.

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.*

YEAR 1 Specific Outcomes:

Hold an extensive work session for information gathering and strategy development in the area of communications and outreach.

YEAR 3-5 Specific Outcomes:

- 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.

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:

- 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 Budget Officer, 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 undesignated 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 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 undesignated fund balance equal to 15% of general fund expenditures; and
3. Upon the completion of the annual audit of the County finances, any undesignated 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 appropriated 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.

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 both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report (CAFR), as well as maintenance of accountability of assets.

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.

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.

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.

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. This shall serve as the County's investment policy.

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 longevity to keep the County's commitment to what was earned under the system the employee was hired under. Longevity programs were eliminated from the point of 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 PROCESS

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 a proposed 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 proposed 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, Workers Compensation 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 summarized in the following paragraphs:

- 1) Department heads may make transfers of appropriations within a department with the approval of the Budget 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 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 2011 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 Budget Manager 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 budget staff 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. 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

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:

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:

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

Cabarrus Arena and Events Center – 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 Fund – This fund accounts for property taxes collected and disbursed on

behalf of the Fire Departments that protect the unincorporated areas of the County.

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 has received the funds.

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.

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.

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

Cabarrus Parks and Recreation Commission Expendable Fund – This fund accounts for the activities associated with contributions and/or grants for parks and recreation activities.

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

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.

Capital Projects Fund – This fund accounts for various renovation and construction projects within the County.

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

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

School Construction Fund – This fund accounts for the planning, design, construction, and/or renovations of schools financed through various debt instruments.

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.

School Bond Fund – This fund accounts for the planning design, construction, and/or renovations of schools financed through citizen approved General Obligation Bonds.

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 Descriptions:

Workers Compensation – This fund accounts for the administration and operation of the County's and other agencies' workers' compensation self-funded insurance.

Self-Insured Hospitalization – This fund accounts for the administration and operation of the County's and other agencies' 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:

Kevin Pugh Expendable Trust Fund – This fund accounts for awards being distributed to a new and senior officer for outstanding service each year.

Foster Care Scholarship Expendable Trust Fund – This fund accounts for donations received and disbursed for foster children activities

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.

Work Over Welfare Agency Fund – This fund accounts for moneys held by Department of Social Services as agents for various individuals who are participating in a work program in lieu of receiving AFDC/Food Stamps.

Charitable Campaign Fund – This fund accounts for the collection of employee charitable giving's 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.

Fines and Forfeitures Fund – This fund accounts for the collection of penalties and the required disbursement to the local school systems and to the State of North Carolina.

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

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 2011 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.



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 2011 Adopted Budget totals \$207,556,219. This total represents a decrease of \$8.53 million, or 3.95% below the FY 2010 budget as amended.

General Fund expenditures are budgeted at \$194,613,599, a 4.14% decrease below the FY 2010 amended budget.

The Solid Waste Management (Landfill) Fund budget totals \$3,255,657, an increase of 105.32% above the FY 2010 amended budget.

The 911 Emergency Telephone Fund has a budget of \$652,000, which represents a 17.72% decrease below the FY 2010 amended budget.

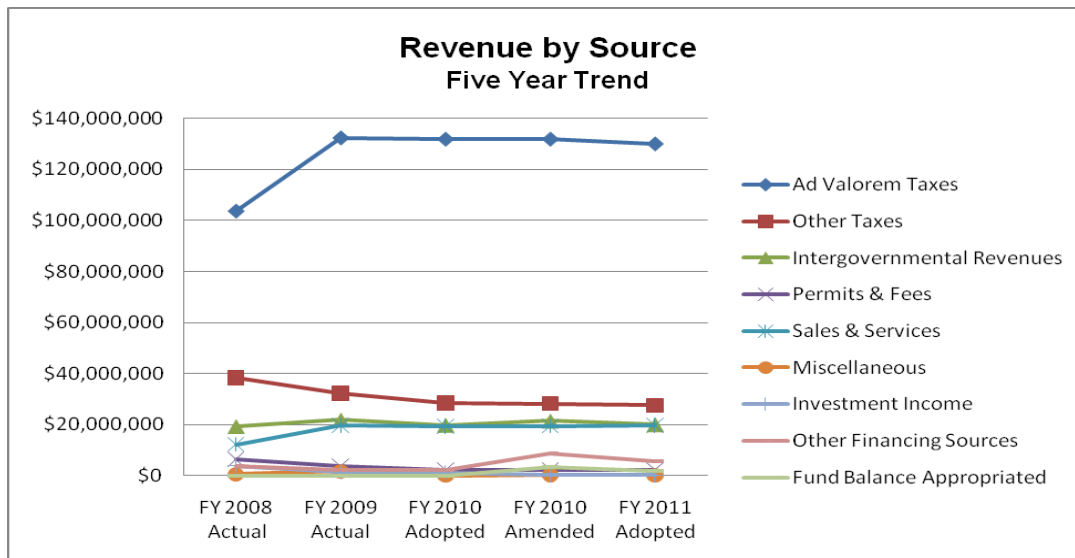
Expenditures in the Arena and Events Center Fund are decreased to \$1,399,363 or approximately 28.53% less than the FY 2010 amended budget. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

Previously budgeted as multi-year funds, the Workers Compensation and Health Insurance funds are part of the annual budget as required by section 159-13.2, of the Local Government Budget and Fiscal Control Act. The Workers Compensation Fund is budgeted at \$575,000, a decrease of \$999,500, or 63.48% below the FY 2010 amended budget level. Health Insurance expenditures are budgeted at \$7,060,600, a 1.28% decrease below the FY 2010 budget as amended.

REVENUE SUMMARY

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

| Revenue by Source | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Ad Valorem Taxes | 103,618,369 | 132,283,249 | 131,794,434 | 131,794,434 | 129,945,566 |
| Other Taxes | 38,472,739 | 32,373,333 | 28,520,243 | 28,271,270 | 27,582,341 |
| Intergovernmental Revenues | 19,274,034 | 21,903,168 | 19,817,350 | 21,507,544 | 19,991,367 |
| Permits & Fees | 6,372,360 | 3,679,809 | 2,182,195 | 2,170,595 | 2,424,505 |
| Sales & Services | 12,303,572 | 19,821,387 | 19,340,264 | 19,500,264 | 19,643,070 |
| Miscellaneous | 540,035 | 1,683,830 | 149,421 | 250,632 | 207,644 |
| Investment Income | 3,878,590 | 1,460,462 | 1,288,832 | 195,400 | 190,500 |
| Other Financing Sources | 3,693,897 | 2,205,158 | 2,298,437 | 8,841,173 | 5,814,687 |
| Fund Balance Appropriated | - | - | - | 3,558,208 | 1,756,539 |
| | 188,153,596 | 215,410,396 | 205,391,176 | 216,089,520 | 207,556,219 |



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 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.

The impact of the current economic conditions, have created fiscal challenges in FY 2010 and FY 2011. Mid fiscal year 2010, four positions directly tied to the building industry were reduced in Construction Standards and Register of Deeds. County unemployment levels reached an unprecedented peak above the State's 11.2% rate at 13.3%, February 2010, while leveling off at 10.7% April 2010. The soaring unemployment rate continues to create an increase demand in Social Services for economic and emergency support. Further, on February 23, 2010, the County announced the reduction of its workforce by eliminating 76 total positions, 26 full-time and 50 part-time positions, across departments and agencies to respond to the FY 2011 budget shortfall.

With a balanced diverse economy, the County is committed to a conservative strategic 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 may come into play, are all considered in finalizing revenue projections.

The projection of revenues for FY 2011 are based on flat property tax growth; loss of Article 44 (1/2%) sales tax Medicaid reform; zero growth of permits and fees based on Building Inspections and Register of Deeds activity; reduction in interest on investments due to declining interest rates; and removal of all one time revenues from the FY 2010 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 revenue is based on a tax rate of \$0.63 per \$100 of assessed valuation, the same rate in effect for FY 2010. The total taxable property value is estimated at \$21,329,688,137. Ad valorem (property) tax value also includes \$1.26 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% was applied to tax calculations on motor vehicles and 97.25% on all other property, for a combined collection rate of 96.75%.

Current year property tax revenues, excluding motor vehicles, are estimated at \$120,697,232 or 1.42% below the FY 2010 amended budget, attributable to the closure and departure of Phillip Morris, the County's largest taxpayer. Motor vehicle taxes have been budgeted at \$7,228,334 or a 4.21% decrease from FY 2010. In light of the economy as vehicle owners are retaining their vehicles and taking preventive measures to extend the useful life, values annually continue to decrease as these vehicles age, while purchases for newer vehicles diminish.

Property tax revenues are generally estimated in the budget process by pulling the current values of property as of February 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. Property tax valuations have shown steady growth over the past several years, however the current local and state economy have caused values to grow insignificantly.

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 \$129,945,566, which represents a 1.40% decrease below the FY 2010 budget. These revenues account for 62.61% of total revenue in the FY 2011 budget.

Other Taxes

Overall, revenues from other taxes are projected at \$27,582,341, a decrease of 2.44% below FY 2010. This category consists primarily of sales taxes, but also includes cable franchise fees, gross receipts tax, disposal tax on white goods, and in previous

years, occupancy tax. Sales taxes are collected by the State and then returned to the County, less a collection fee, which is deducted before allocations are made. There are four separate sales taxes. The proceeds of the 1% sales tax (Article 39) and ½% sales tax (Article 42) collected in Cabarrus County are all returned to the County (i.e., based on point-of-sale). The proceeds of the ½% sales tax (Article 40) on the other hand, are allocated among all the state's counties based on the portion of the state's total population that resides there. The third one-half cent (1/2 cent) sales tax (Article 44), that went into effect July 1, 2003, does not apply to sales on food for home consumption.

Legislation enacting Article 44 also provided for a hold harmless provision for those local governments whose expected Article 44 receipts do not replace their repealed state reimbursements. New legislation (H1473) has since been enacted for the State to assume Medicaid costs from counties. To assume this cost, the State is taking proceeds of Article 44. In October, 2008, the County conceded one-half (or ¼ cent) to the State. In October 2009, the remainder of Article 44 was assumed by the State. In lieu of the Medicaid swap, Article 42 was converted from a per-capita distribution to a point-of-sale based tax October 2009.

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 \$26,874,341, a 2.76% decrease from FY 2010. The overall decrease is attributable to loss of Article 44 effective October 2009. 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.

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 year actual collections, and known external factors. This category comprises 13.29% of total revenues.

Intergovernmental Revenues

Intergovernmental Revenues represents 9.63% of total revenues and consists 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 continue to actively seek funding opportunities to expand upon those efforts. Recovery awards to date totals \$943,693. The following information reflects our efforts in the recovery process.

The ARRA released \$5 billion in funding for weatherization to improve energy efficiency. Community Development has been awarded \$321,515, of the Weatherization ARRA funding program, for weatherizing homes of low-income families. The funding will support 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 \$6,786, to supplement a Title V position to work approximately 20 hours per week. The position is 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, \$74,676, in funding provided by the American Recovery and Reinvestment Act (ARRA) grant funds supported eight (8) new temporary part-time positions. This funding provided subsidized employment training opportunities, enhance 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 \$39,667, to address critical nutrition services to local area residents within the Elderly Nutrition Program.

Department of Social Services was allocated \$115,951, for the Food & Nutrition Services (FNS) program. The first allotment, \$57,668, covered the cost of two (2) permanent Income Maintenance Caseworker II positions and provided temporary clerical staff for the remainder of fiscal year 2009, ending June 30, 2009, to process applications and manage ongoing cases in the FNS program. Beginning October 1, 2009 Cabarrus County received a second allotment, \$58,283, to fully support the two (2) caseworker positions until approximately June 5, 2010 at which point State FNS contingency funds authorized will be used to maintain the two current ARRA positions.

Transportation was approved \$385,098, in ARRA funding 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 will be funded through this allocation of stimulus dollars.

The FY 2011 budget of \$19,991,367 reflects a 7.05% decrease below the FY 2010 amended budget. The largest revenue source in this category is state and federal assistance for the Department of Social Services.

Permits and Fees

Permit and fee revenues are anticipated to increase 10.47% over the FY 2010 amended budget to \$2,424,505. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees. Register of Deeds fees for the recording and dissemination of records have been less than expected in the previous two years and are projected for \$1.27 million for next year due to the slowing economy. Likewise, Construction Standards building inspection fees are projected to grow insignificantly to \$1.09 million for the same economic reasons. 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 actuals. This category accounts for 1.17% 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. Fees have declined 5% as of the third quarter ending April 2010, compared to the same point in time in FY 2009. 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. As of the third quarter ending April 2010, building inspection revenues have also decreased by 11% and 40% in the number of permits issued compared to the prior fiscal 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. Analyzing these factors contributes to revenue collections and is used to project the revenues for the annual budget process.

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 at \$19,643,070, a .73% increase from the amended FY 2010 budget. This category makes up 9.46% of the total budget. These revenues are found in all funds.

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 2.51% below FY 2010 budget levels. The \$190,500 amounts to 0.09% 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 idle 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 2011 budget for miscellaneous revenues totals \$207,644 or 0.10% 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 \$7,571,226 or 3.68% of the budget. This category includes inter-fund transfers and fund balance appropriations. In the General Fund, \$74,502 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position; \$70,354 is from the Special Revenue Fund for the new grant funded Local Foods System Coordinator allocated to the County Manager's office; \$940,000 is from the Capital Reserve Fund for funding of several capital improvement projects; and a \$3,967,668 capitalized interest contribution from the COPS 2009 issue for the construction and renovations of public schools. In the Landfill Fund, \$1,756,539 of fund balance is projected to be appropriated to expand the construction and demolition site. The Arena Fund is projected to receive a contribution of \$100,000, from the Tourism Authority, \$620,548, from the General Fund, which includes several maintenance projects, and \$41,615 in County Fair support.

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, 2010 is expected to be 22.35% of General Fund expenditures (see *Five-Year Plan* section).

EXPENDITURE SUMMARY

FY 2011 expenditures total \$207,556,219, a 3.95% or \$8.53 million decrease from amended FY 2010 budgeted levels. 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 personnel, operations, and capital expenditures detailed in the following expenditure summary and further explained throughout the adopted 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. Based on the CPI of 2.8%, published for calendar year 2009, a 2.5% cost-of-living salary adjustment effective the first full pay period in the new fiscal year is recommended. The Personnel Management Policy also provides for merit pay raises for employees based on performance. Due to the current economic conditions, however, the adopted budget departs from the policy suspends merit adjustments for FY 2011. Consistent with the personnel management policy, the adopted budget continues to make 401(k) contributions (equal to 5% of salary) for employees vested in the Local Government Employees' Retirement System.

Cabarrus County offered a one-time retirement incentive to County employees eligible to retire with the North Carolina Local Government Employees' Retirement System (NCLGERS) or NCLGERS for Local Law Enforcement Officers by December 31, 2010. The incentive provides three months base salary for employees who elect the retirement incentive and retire no later than December 31, 2010. at a cost projected of \$250,000. The incentive including accrued vacation is estimated to cost \$250,000.

The Local Government Employees' Retirement System approved an increase to the annual local government employer rate, the first in twenty-seven years, effective July 1, 2010. The employer contribution rate increased by 1.55% from 4.80% of payroll for general employees to 6.35%. For law enforcement officers the contribution rate increased from 5.27% to 6.82%. Undistributed losses from the affects of the economy, according to the State, contributed to the increase. Additionally, to maintain fiscal soundness in the future, a rate increase was needed. Future rate increases are likely to occur over the next five years to offset the losses.

Spending on the county's self-funded employee health care program remains flat without reducing benefits - a very different position than most governments and businesses find themselves in. In fact, since the introduction of the self-funded program in 2004, the level of contribution has only risen twice and benefits have never been reduced.

A major contributing factor to successfully managing health care costs is the Cabarrus County Employee Health Center (EHC), which opened in August 2006. 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.

Employees view the EHC as a great benefit, since it's more convenient than visiting a primary care clinic and requires no co-pay. Since opening the EHC in 2006, Cabarrus County and its employees have saved \$624,847 as of June 2010. The savings are determined by calculating the estimated Physician Care Provider costs compared to the fixed costs of the EHC. Operational costs and waived primary care copayments are also factored in the EHC savings. 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. Wellness for Life participation increased 36% in 2009.

In FY 2011, a full-time physician is anticipated for the EHC, who may, for those who choose, serve as the primary care doctor for those enrolled in the county's health care program. Existing staff at the EHC includes a licensed nurse practitioner, a medical office assistant, and an office assistant, provided through a contract with Carolinas Medical Center NorthEast. The addition of a primary care physician is expected to result in even greater savings in employee health care costs.

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, Risk Management/Wellness, 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 7.08% below FY 2010 amended levels to \$29,397,780. General Government spending comprises 14.16% of the total budget.

Capital improvement items budgeted include: Arena storage, Library system software, Public Safety radios, Human Services HVAC replacement, up fit of the 7th floor Sheriff's Administration building to relocate various County offices and demolition of the current Elections

department location, and capital outlay funding for both public school systems.

Programs experienced significant decreases during FY 2011 related to 21 positions eliminated FY 2010, across the board operational cuts, and the delay of capital projects into future years as a result of available revenue resources and declining market conditions.

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 Department, the County Fair and the Arena & Events Center. A FY 2011 budget of \$4,778,379 represents a 24.59% decrease from the amended FY 2010 budget which can be attributed to one-time capital outlay projects, non-recurring matching grants, and delay of non-essential operational costs and low return on investment purchases. In addition to these reductions, 37 positions were eliminated.

The budget for Culture and Recreation equals 2.30% of total spending.

Public Safety

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, Emergency Medical Services, and 911 Emergency Telephone System Fund. Seventy-seven new detention officers are approved for the expansion of the Jail Housing Unit with staggered hiring schedule to begin March 1, 2011 and concluding May 1, 2011. With recent peaks in the average jail population and the projection this trend will continue, a contingency of \$65,000 was approved in FY 2011. Decreases are associated with one-time grant and capital expenditures, as well as other personnel related changes.

Budgeted expenditures for FY 2011 total \$27,394,871 or a .83% decrease below funded FY 2010 levels. Public Safety spending equates to approximately 13.20% of the budget for the upcoming fiscal year.

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: Commerce, Community Development, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease approximately 30.13% to \$2,410,871. This decrease can be attributed to allocations tied to federal stimulus legislation for Community Development, changes in economic development incentive grants, and elimination of the Environmental Protection department. This service accounts for approximately 1.16% of Environmental Protection service area total funding for FY 2011.

Human Services

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. Budgeted at \$39,614,843, Human Services accounts for 19.09% of the adopted General Fund spending for FY 2011. This spending level represents a decrease of 6.51% below FY 2010 amended totals. Significant decreases in expenditures are tied to federal and state allocations, grants, personnel reductions, and overall operational adjustments. The Human Services service area incorporates Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging.

Environmental Protection

Environmental Protection services provide for environmental safety and quality and include the departments of Soil & Water and Solid Waste Management. This service area accounts for approximately 1.68% of the total budget. There is an 88.59% increase over last year which can be primarily attributed to the expansion of the landfill construction and demolition site by an additional six acres of the existing property. Additionally, the Administrative Secretary position, previously eliminated, is restored.

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 budgeted at \$85,219,539, an increase of .29% above the

FY 2010 amended funding and 41.06% of all budgeted FY 2011 General Fund spending. Overall increases above the FY 2010 amended funding is associated with an additional \$1.56 million in current expense funding in paying salaries, benefits, utilities, and other operating expenses and new school debt service associated with the 2009 COPS issue. Funding associated with payment of existing school debt service and capital outlay account decreased by \$1.31 million of the FY 2010 amended budget.

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 2011 budget for Other Programs is proposed

to decrease by approximately 67.53% to \$42,679,658. This decrease is due primarily to a 50% reduction in funding to non-government related outside agencies; a decline in support of the Arena & Events Center; and contributions to other funds. This service area accounts for 1.29% of FY 2011 funding.

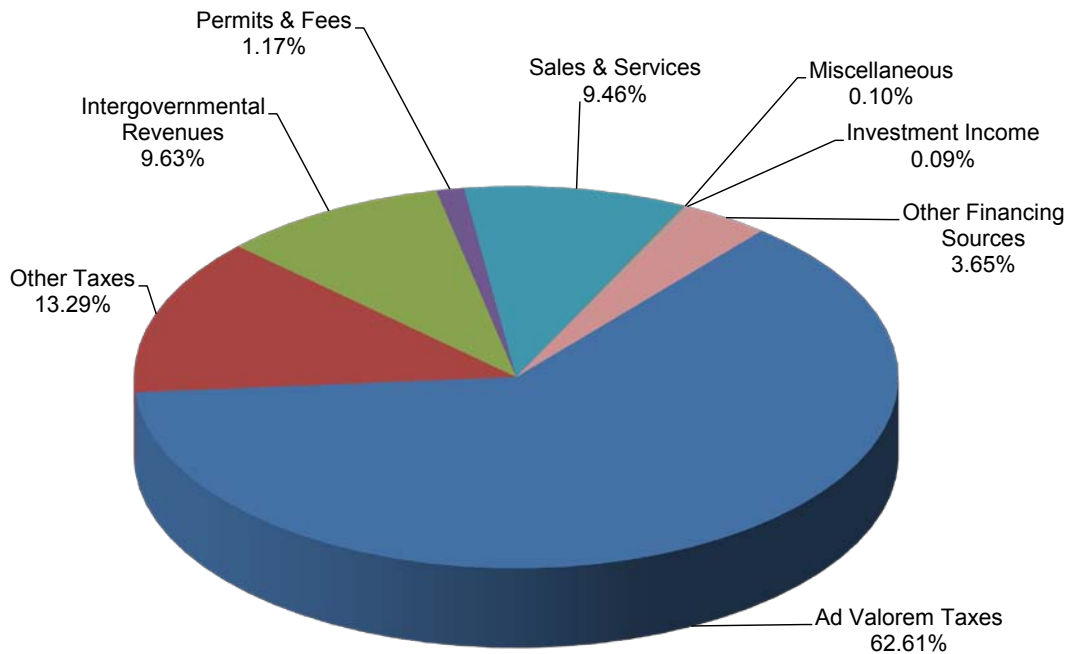
Other Debt Service

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. Of the existing debt, an additional \$3.1 million for the housing unit at the Detention Center will occur in the FY 2011 budget. Funding of \$12,569,654, a 25.16% increase, represents 6.06% of the total budget,

Budget Summary

FY 2011 REVENUES BY SOURCE

ALL FUNDS

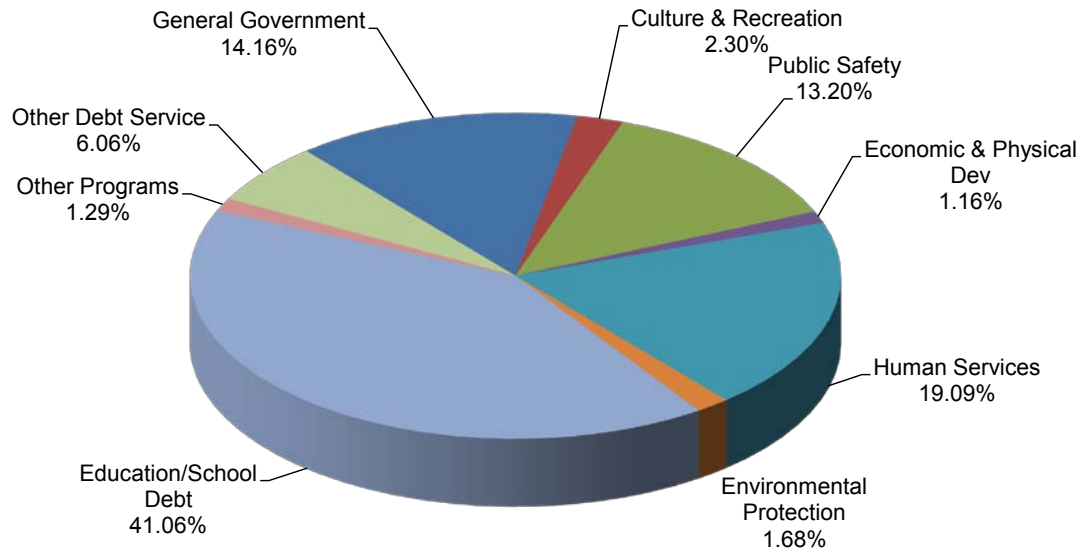


| | |
|--|-----------------------|
| AD VALOREM TAXES: Revenues derived from property tax | \$ 129,945,566 |
| OTHER TAXES: Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc. | 27,582,341 |
| INTERGOVERNMENTAL REVENUES: State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related | 19,991,367 |
| PERMITS & FEES: Fees collected for various services or privileges performed or approved by the governmental unit | 2,424,505 |
| SALES & SERVICES: Fees collected by various departments for goods or services rendered to the public, other departments, or other governments | 19,643,070 |
| INVESTMENT INCOME: Revenues earned on idle monies held by the County for investment | 190,500 |
| MISCELLANEOUS: Revenue collected for various activities of the County that are not specific in nature | 207,644 |
| OTHER FUNDING SOURCES: Includes interfund transfers and fund balance appropriations | <u>7,571,226</u> |
| TOTAL REVENUE | \$ 207,556,219 |

Budget Summary

FY 2011 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 | \$ 29,397,780 |
| CULTURE & RECREATION: Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs | 4,778,379 |
| PUBLIC SAFETY: Services provided by the County for the safety and security of the public | 27,394,871 |
| ECONOMIC & PHYSICAL DEVELOPMENT: Services that provide for the orderly planning of growth and development within the County, along with efforts to drive economic growth | 2,410,876 |
| HUMAN SERVICES: Expenditures for the purpose of promoting the general health and well being of individuals within the community | 39,614,843 |
| ENVIRONMENTAL PROTECTION: Services that provide for environmental quality and safety | 3,490,619 |
| 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 | 85,219,539 |
| 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 | 2,679,658 |
| OTHER DEBT SERVICE: Funds principal and interest payments on debt (other than school debt) for the acquisition and construction of capital assets | 12,569,654 |
| TOTAL EXPENDITURES | \$ 207,556,219 |

Budget Summary

REVENUE BY FUND

| GENERAL FUND | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Ad Valorem Taxes | 103,618,369 | 132,283,249 | 131,794,434 | 131,794,434 | 129,945,566 | -1.40% |
| Other Taxes | 38,441,643 | 32,338,928 | 28,465,243 | 28,216,270 | 27,537,341 | -2.41% |
| Intergovernmental Revenue | 19,274,034 | 21,121,428 | 18,988,120 | 20,678,314 | 19,309,367 | -6.62% |
| Permits & Fees | 6,356,383 | 3,662,076 | 2,157,195 | 2,145,595 | 2,399,505 | 11.83% |
| Sales & Services | 10,165,675 | 10,481,679 | 10,555,564 | 10,715,564 | 10,004,652 | -6.63% |
| Investment Income | 3,635,015 | 1,317,346 | 1,003,918 | 175,000 | 180,000 | 2.86% |
| Miscellaneous | 528,463 | 1,596,345 | 143,421 | 244,632 | 184,644 | -24.52% |
| Fund Balance Appropriated | - | - | - | 3,539,065 | - | -100.00% |
| Other Financing Sources | 2,793,897 | 967,503 | 1,272,816 | 5,518,067 | 5,052,524 | -8.44% |
| Total Revenue - General Fund | 184,813,479 | 203,768,554 | 194,380,711 | 203,026,941 | 194,613,599 | -4.14% |

| LANDFILL FUND | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Intergovernmental Revenue | - | 44,074 | 38,000 | 38,000 | 32,000 | -15.79% |
| Other Taxes | 31,096 | 34,405 | 55,000 | 55,000 | 45,000 | -18.18% |
| Permits & Fees | 15,977 | 17,733 | 25,000 | 25,000 | 25,000 | 0.00% |
| Sales & Services | 1,458,184 | 1,503,003 | 1,439,000 | 1,439,000 | 1,382,118 | -3.95% |
| Interest on Investments | 212,399 | 74,925 | 38,914 | 9,500 | 15,000 | 57.89% |
| Miscellaneous | 4,081 | 631 | - | - | - | 0.00% |
| Fund Balance Appropriated | - | - | - | 19,143 | 1,756,539 | 9075.88% |
| Total Revenue - Landfill Fund | 1,721,737 | 1,674,771 | 1,595,914 | 1,585,643 | 3,255,657 | 105.32% |

| 911 EMERGENCY TELEPHONE FUND | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* |
|---|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|
| Intergovernmental Revenue | - | 737,666 | 791,230 | 791,230 | 650,000 | -17.85% |
| Sales & Services | - | - | - | - | - | 0.00% |
| Interest on Investments | - | 3,497 | 50,000 | 1,200 | 2,000 | 66.67% |
| Other Financing Sources | - | 537,655 | - | - | - | 0.00% |
| Total Revenue - 911 Emergency Fund | - | 1,278,818 | 841,230 | 792,430 | 652,000 | -17.72% |

Budget Summary

REVENUE BY FUND

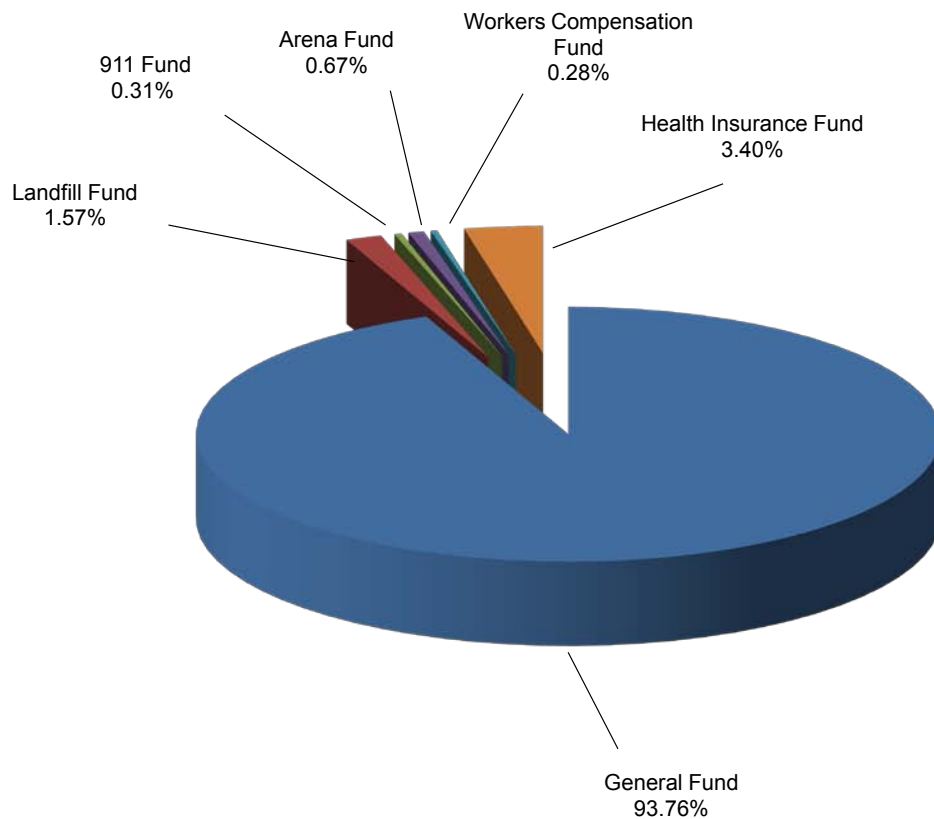
| ARENA FUND | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Sales & Services | 679,713 | 668,980 | 627,700 | 627,700 | 628,700 | 0.16% |
| Interest on Investments | 31,176 | 10,672 | 13,000 | 1,200 | 500 | -58.33% |
| Miscellaneous | 7,491 | 8,744 | 6,000 | 6,000 | 8,000 | 33.33% |
| Fund Balance Appropriated | - | - | - | - | - | 0.00% |
| Other Financing Sources | 900,000 | 700,000 | 1,025,621 | 1,323,106 | 762,163 | -42.40% |
| Total Revenue - Arena Fund | 1,618,380 | 1,388,396 | 1,672,321 | 1,958,006 | 1,399,363 | -28.53% |
| WORKERS COMPENSATION FUND | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* |
| Sales & Services | 2,806 | 26 | 572,000 | 572,000 | 572,000 | 0.00% |
| Interest on Investments | 72,031 | 20,867 | 103,000 | 2,500 | 3,000 | 20.00% |
| Other Financing Sources | - | - | - | 1,000,000 | - | -100.00% |
| Total Revenue - Workers Compensation Fund | 74,837 | 20,893 | 675,000 | 1,574,500 | 575,000 | -63.48% |
| HEALTH INSURANCE FUND | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* |
| Sales & Services | 6,058,400 | 7,167,699 | 6,146,000 | 6,146,000 | 7,055,600 | 14.80% |
| Interest on Investments | 66,122 | 33,155 | 80,000 | 6,000 | 5,000 | -16.67% |
| Miscellaneous | - | 78,110 | - | - | - | 0.00% |
| Other Financing Sources | - | - | - | 1,000,000 | - | -100.00% |
| Total Revenue - Health Insurance Fund | 6,124,522 | 7,278,964 | 6,226,000 | 7,152,000 | 7,060,600 | -1.28% |
| TOTAL REVENUE - ALL FUNDS | 188,153,596 | 215,410,396 | 205,391,176 | 216,089,520 | 207,556,219 | -3.95% |

*Percent change as calculated above compares the Adopted funding to the FY 2010 Amended Budget.

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 | 129,945,566 | - | - | - | - | - | 129,945,566 |
| Other Taxes | 27,537,341 | 45,000 | - | - | - | - | 27,582,341 |
| Intergovernmental Revenues | 19,309,367 | 32,000 | 650,000 | - | - | - | 19,991,367 |
| Permits & Fees | 2,399,505 | 25,000 | - | - | - | - | 2,424,505 |
| Sales & Services | 10,004,652 | 1,382,118 | - | 628,700 | 572,000 | 7,055,600 | 19,643,070 |
| Miscellaneous | 184,644 | 15,000 | - | 8,000 | - | - | 207,644 |
| Investment Income | 180,000 | - | 2,000 | 500 | 3,000 | 5,000 | 190,500 |
| Other Financing Sources | 5,052,524 | 1,756,539 | - | 762,163 | - | - | 7,571,226 |
| TOTAL REVENUE | 194,613,599 | 3,255,657 | 652,000 | 1,399,363 | 575,000 | 7,060,600 | 207,556,219 |



Budget Summary

SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|---|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <u>General Government</u> | | | | | | | |
| Board of Commissioners | 347,335 | 322,150 | 313,569 | 355,634 | 292,729 | -17.69% | 0.14% |
| Legal | 796,217 | 895,973 | 767,719 | 803,719 | 811,767 | 1.00% | 0.39% |
| County Manager | 408,263 | 422,133 | 568,031 | 567,781 | 623,246 | 9.77% | 0.30% |
| Communications & Outreach | 411,915 | 385,465 | 436,715 | 436,715 | 355,290 | -18.64% | 0.17% |
| Risk Management / Wellness | 210,218 | 225,072 | 217,881 | 222,181 | 209,618 | -5.65% | 0.10% |
| Human Resources | 377,296 | 478,035 | 524,855 | 529,855 | 472,575 | -10.81% | 0.23% |
| Tax Collector | 819,745 | 909,665 | 938,680 | 945,380 | 912,924 | -3.43% | 0.44% |
| Tax Administration | 2,206,529 | 2,118,365 | 2,233,181 | 2,230,281 | 2,261,576 | 1.40% | 1.09% |
| Board of Elections | 620,835 | 604,976 | 967,511 | 914,718 | 728,454 | -20.36% | 0.35% |
| Register of Deeds | 722,572 | 705,679 | 650,002 | 625,899 | 505,769 | -19.19% | 0.24% |
| Finance | 961,185 | 1,125,205 | 923,901 | 923,901 | 857,878 | -7.15% | 0.41% |
| Information Technology Services | 2,624,145 | 3,074,154 | 3,242,769 | 3,306,300 | 3,191,386 | -3.48% | 1.54% |
| Grounds Maintenance | 1,122,925 | 954,620 | 1,234,159 | 1,244,159 | 1,244,605 | 0.04% | 0.60% |
| General Services Administration | 992,250 | 1,167,458 | 1,258,414 | 1,301,444 | 1,517,571 | 16.61% | 0.73% |
| Sign Maintenance | 157,985 | 154,417 | 167,167 | 169,697 | 165,735 | -2.33% | 0.08% |
| Building Maintenance | 1,922,558 | 2,059,020 | 2,615,927 | 2,780,715 | 2,921,269 | 5.05% | 1.41% |
| Facility Services | 1,101,762 | 1,214,624 | 1,269,487 | 1,237,021 | 1,139,870 | -7.85% | 0.55% |
| Fleet Maintenance | 748,191 | 1,041,654 | 711,201 | 685,868 | 614,772 | -10.37% | 0.30% |
| Capital Improvement Projects | 1,023,760 | 1,076,613 | 1,820,000 | 2,133,518 | 890,000 | -58.28% | 0.43% |
| Non-Departmental | 755,239 | 628,558 | 1,631,117 | 1,495,129 | 2,045,146 | 36.79% | 0.99% |
| Workers Compensation | 671,844 | 369,509 | 675,000 | 1,574,500 | 575,000 | -63.48% | 0.28% |
| Health Insurance | 6,818,198 | 6,354,610 | 6,226,000 | 7,152,000 | 7,060,600 | -1.28% | 3.40% |
| TOTAL | 25,820,967 | 26,287,955 | 29,393,286 | 31,636,415 | 29,397,780 | -7.08% | 14.16% |
| <u>Cultural & Recreational</u> | | | | | | | |
| Parks | 915,636 | 1,561,442 | 1,400,694 | 1,506,567 | 1,187,953 | -21.15% | 0.57% |
| Libraries | 2,785,758 | 2,784,039 | 2,715,018 | 2,872,343 | 2,191,063 | -23.72% | 1.06% |
| Arena & Events Center | 881,430 | 861,273 | 1,070,147 | 1,367,633 | 797,548 | -41.68% | 0.38% |
| County Fair | 534,852 | 574,991 | 602,174 | 590,374 | 601,815 | 1.94% | 0.29% |
| TOTAL | 5,117,676 | 5,781,745 | 5,788,033 | 6,336,917 | 4,778,379 | -24.59% | 2.30% |
| <u>Public Safety</u> | | | | | | | |
| Sheriff | 8,976,314 | 9,665,554 | 10,351,487 | 10,582,063 | 10,474,859 | -1.01% | 5.05% |
| Jail | 4,449,095 | 5,654,753 | 5,753,030 | 6,002,817 | 6,951,794 | 15.81% | 3.35% |
| Animal Control | 698,034 | 772,814 | 727,280 | 743,532 | 743,618 | 0.01% | 0.36% |
| Courts | 407,192 | 457,540 | 504,683 | 542,318 | 550,607 | 1.53% | 0.27% |
| Construction Standards | 1,668,520 | 1,776,048 | 1,798,128 | 1,543,228 | 1,334,203 | -13.54% | 0.64% |
| Emergency Management | 994,592 | 978,537 | 941,638 | 1,022,606 | 847,514 | -17.12% | 0.41% |
| Emergency Medical Services | 5,212,378 | 5,898,413 | 5,860,263 | 5,941,055 | 5,840,276 | -1.70% | 2.81% |
| 911 Emergency Telephone System | 0 | 788,029 | 841,230 | 792,430 | 652,000 | -17.72% | 0.31% |
| TOTAL | 22,406,125 | 25,991,688 | 26,777,739 | 27,170,049 | 27,394,871 | 0.83% | 13.20% |
| <u>Economic & Physical Development</u> | | | | | | | |
| Commerce | 647,137 | 573,071 | 791,288 | 796,878 | 479,093 | -39.88% | 0.23% |
| Community Development | 325,189 | 330,510 | 348,266 | 735,485 | 430,046 | -41.53% | 0.21% |
| Environmental Protection | 242,798 | 262,959 | 267,403 | 230,403 | 0 | -100.00% | 0.00% |
| Zoning Administration | 197,499 | 206,800 | 210,313 | 212,613 | 212,737 | 0.06% | 0.10% |
| Economic Development Incentive | 985,548 | 452,581 | 1,841,833 | 1,475,080 | 1,289,000 | -12.61% | 0.62% |
| TOTAL | 2,398,171 | 1,825,921 | 3,459,103 | 3,450,459 | 2,410,876 | -30.13% | 1.16% |

Budget Summary

SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <u>Human Services</u> | | | | | | | |
| Veterans Service | 204,447 | 211,121 | 228,848 | 241,248 | 226,138 | -6.26% | 0.11% |
| Transportation | 2,079,821 | 2,418,792 | 2,204,936 | 2,872,819 | 2,252,176 | -21.60% | 1.09% |
| Other Human Services | 4,735,650 | 4,716,270 | 4,714,218 | 4,734,063 | 4,836,530 | 2.16% | 2.33% |
| Cooperative Extension Service | 384,523 | 383,259 | 411,525 | 411,775 | 400,202 | -2.81% | 0.19% |
| Social Services | 32,304,153 | 32,330,469 | 30,596,246 | 31,758,434 | 29,811,291 | -6.13% | 14.36% |
| Aging | 1,738,209 | 2,031,347 | 2,151,081 | 2,357,054 | 2,088,506 | -11.39% | 1.01% |
| TOTAL | 41,446,803 | 42,091,258 | 40,306,854 | 42,375,393 | 39,614,843 | -6.51% | 19.09% |
| <u>Environmental Protection</u> | | | | | | | |
| Soil & Water | 226,952 | 216,827 | 261,465 | 265,265 | 234,962 | -11.42% | 0.11% |
| Solid Waste Management | 1,746,269 | 1,733,185 | 1,595,914 | 1,585,643 | 3,255,657 | 105.32% | 1.57% |
| TOTAL | 1,973,221 | 1,950,012 | 1,857,379 | 1,850,908 | 3,490,619 | 88.59% | 1.68% |
| <u>Education/School Debt</u> | | | | | | | |
| Schools, Current Expense | 44,772,810 | 49,671,502 | 50,945,989 | 50,945,989 | 52,447,330 | 2.95% | 25.27% |
| Schools, Capital Outlay | 3,950,000 | 4,165,742 | 1,916,850 | 1,916,850 | 1,070,000 | -44.18% | 0.52% |
| School Debt/Principal and Interest | 22,608,260 | 25,549,315 | 25,305,928 | 29,159,899 | 28,801,458 | -1.23% | 13.88% |
| RCCC, Current Expense | 1,858,004 | 1,798,496 | 1,798,496 | 1,798,496 | 1,852,210 | 2.99% | 0.89% |
| RCCC, Capital Outlay | 0 | 0 | 0 | 165,070 | 150,000 | -9.13% | 0.07% |
| RCCC/Principal and Interest | 851,306 | 1,037,623 | 1,037,623 | 986,001 | 898,541 | -8.87% | 0.43% |
| TOTAL | 74,040,380 | 82,222,678 | 81,004,886 | 84,972,305 | 85,219,539 | 0.29% | 41.06% |
| <u>Other Programs</u> | | | | | | | |
| Contributions to Other Funds | 15,645,666 | 14,098,927 | 5,029,158 | 6,503,038 | 1,422,613 | -78.12% | 0.69% |
| Contributions to Other Agencies | 1,926,135 | 1,648,001 | 1,731,542 | 1,750,840 | 1,257,045 | -28.20% | 0.61% |
| TOTAL | 17,571,801 | 15,746,928 | 6,760,700 | 8,253,878 | 2,679,658 | -67.53% | 1.29% |
| <u>Other Debt Service</u> | | | | | | | |
| Principal and Interest | 7,362,124 | 8,852,652 | 10,043,196 | 10,043,196 | 12,569,654 | 25.16% | 6.06% |
| TOTAL | 7,362,124 | 8,852,652 | 10,043,196 | 10,043,196 | 12,569,654 | 25.16% | 6.06% |
| GRAND TOTAL | 198,137,268 | 210,750,837 | 205,391,176 | 216,089,520 | 207,556,219 | -3.95% | 100.00% |

*Percent change as calculated above compares the Adopted funding to the FY 2010 Amended Budget.

Budget Summary

PROGRAM FUNDING MATRIX

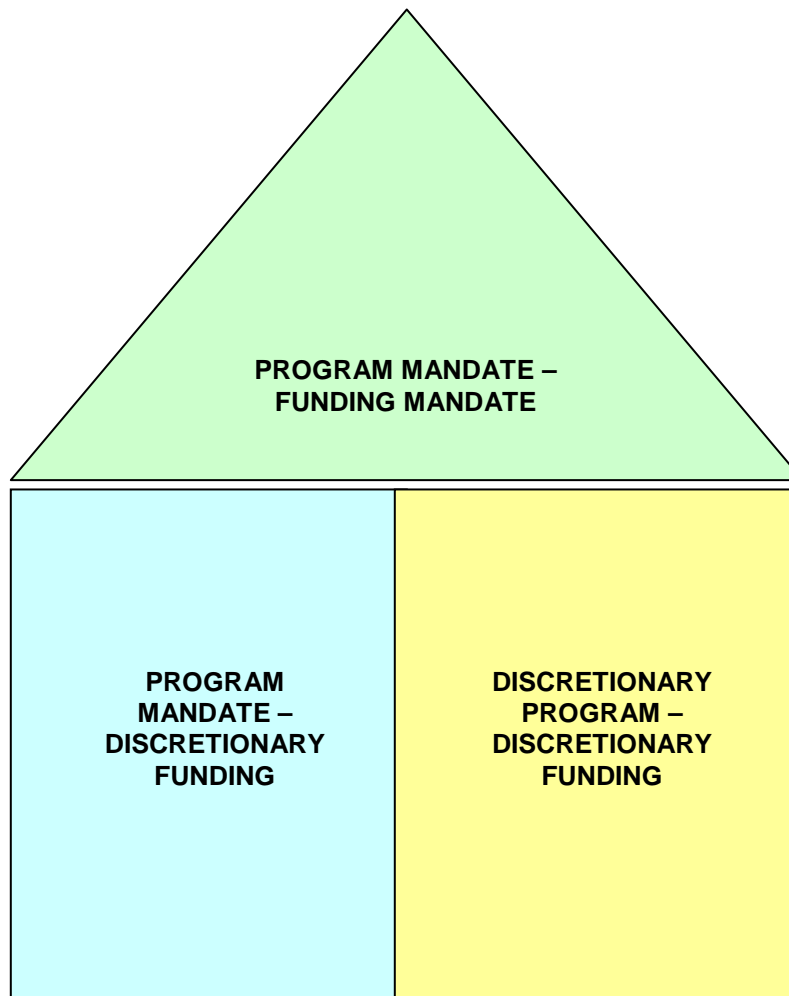
The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

Mandated programs by the state or an agreement, with required funding levels, are shown in green.

Mandated programs with discretionary funding levels are shown in blue.

Discretionary programs with 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.



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> | | | | | |
|---|--|--------------------|--------------------|-------------------|-------------------|
| Mandated / Discretionary | Program | FY 2011 Total Cost | County Cost | Other Cost | % of Total Budget |
| Mandated | Social Services-Aid to the Blind | 25,978 | 25,978 | - | |
| Mandated | Social Services-Child Day Care | 6,242,003 | 100,000 | 6,142,003 | |
| Mandated | Social Services-Child Foster Care & Adoption Assistance | 2,394,560 | 1,866,284 | 528,276 | |
| Mandated | Social Services-Medicaid Assistance | - | - | - | |
| Mandated | Social Services-Special Assistance for Adults | 1,260,169 | 1,260,169 | - | |
| Mandated | Separation Allowance for Law Enforcement | 412,065 | 412,065 | - | |
| Mandated | Unemployment Compensation | 150,000 | 150,000 | - | |
| Mandated | Education-Debt Service | 29,699,999 | 29,699,999 | - | |
| Mandated | Other Debt Service | 12,569,654 | 12,569,654 | - | |
| | Total Mandatory Service/Mandatory Funding | 52,754,428 | 46,084,149 | 6,670,279 | 27.11% |
| Mandated | Board of Commissioners | 292,729 | 292,729 | - | |
| Mandated | Board of Elections | 728,454 | 728,454 | - | |
| Mandated | Commerce-Construction Standards | 1,334,203 | 1,334,203 | - | |
| Mandated | Commerce-Environmental Protection | - | - | - | |
| Mandated | Contribution to Cabarrus Health Alliance | 4,148,969 | 4,148,969 | - | |
| Mandated | Courts-General Services Administration | 550,607 | 95,607 | 455,000 | |
| Mandated | Education-Capital Outlay | 1,220,000 | 1,220,000 | - | |
| Mandated | Education-Current Expense | 54,299,540 | 54,299,540 | - | |
| Mandated | Emergency Management | 847,514 | 847,514 | - | |
| Mandated | EMS* | 5,840,276 | 5,840,276 | - | |
| Mandated | Finance | 857,878 | 857,878 | - | |
| Mandated | General Services - Street Sign Maintenance | 165,735 | 165,735 | - | |
| Mandated | Jail | 6,951,794 | 6,951,794 | - | |
| Mandated | Legal | 811,767 | 811,767 | - | |
| Mandated | Medical Examiner | 76,000 | 76,000 | - | |
| Mandated | Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities | 687,561 | 662,021 | 25,540 | |
| Mandated | Register of Deeds | 505,769 | 505,769 | - | |
| Mandated | Sheriff | 10,474,859 | 10,234,859 | 240,000 | |
| Mandated | Social Services-Administration | 2,391,198 | 2,391,198 | - | |
| Mandated | Social Services-Adult & Family Services | 2,746,035 | 1,714,648 | 1,031,387 | |
| Mandated | Social Services-Child Support Services | 1,261,684 | -305,496 | 1,567,180 | |
| Mandated | Social Services-Child Welfare Services | 5,381,450 | 2,105,827 | 3,275,623 | |
| Mandated | Social Services-Economic Services | 4,584,765 | 1,278,726 | 3,306,039 | |
| Mandated | Social Services-Emergency Assistance | 854,638 | 535,000 | 319,638 | |
| Mandated | Soil & Water Conservation District | 234,962 | 204,962 | 30,000 | |
| Mandated | Tax Assessor, land records, appraisal | 2,261,576 | 2,261,576 | - | |
| Mandated | Tax Collector Administration | 912,924 | 912,924 | - | |
| Mandated | Transportation Services - Medicaid Transport* | 2,252,176 | 1,647,656 | 604,520 | |
| | Total Mandatory Service/Discretionary Funding | 112,675,063 | 101,820,136 | 10,854,927 | 57.90% |

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> | | | | | |
|---|---|--------------------|--------------------|-------------------|-------------------|
| Mandated / Discretionary | Program | FY 2011 Total Cost | County Cost | Other Cost | % of Total Budget |
| Discretionary | Aging-In-Home Services | 194,854 | 26,840 | 168,014 | |
| Discretionary | Aging-Nutrition | 507,425 | 366,025 | 141,400 | |
| Discretionary | Aging-Senior Services | 1,386,227 | 973,261 | 412,966 | |
| Discretionary | Animal Control | 743,618 | 743,618 | - | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Project Challenge | 62,056 | - | 62,056 | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Teen Court | 57,515 | - | 57,515 | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Genesis | - | - | - | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Board | - | -15,500 | 15,500 | |
| Discretionary | Capital Improvement Program | 890,000 | 790,000 | 100,000 | |
| Discretionary | Commerce-Community Development | 430,046 | 243,090 | 186,956 | |
| Discretionary | Commerce-Economic Development Incentive Grants | 1,289,000 | 1,289,000 | - | |
| Discretionary | Commerce-Planning-Subdivision & Zoning Control | 691,830 | 691,830 | - | |
| Discretionary | Communications & Outreach | 355,290 | 355,290 | - | |
| Discretionary | Contributions to Other Funds-Arena Fund | 620,548 | 620,548 | - | |
| Discretionary | Contributions to Other Funds-Capital Projects | - | - | - | |
| Discretionary | Contributions to Other Funds-Capital Reserve | - | - | - | |
| Discretionary | Contributions to Other Funds-Internal Service Fund | 350,000 | 350,000 | - | |
| Discretionary | Contributions to Other Funds-CDBG | 40,000 | 40,000 | - | |
| Discretionary | Cooperative Extension | 400,202 | 400,202 | - | |
| Discretionary | County Manager | 623,246 | 623,246 | - | |
| Discretionary | Forestry Service | 68,373 | 68,373 | - | |
| Discretionary | General Services-Grounds Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance | 7,438,087 | 7,438,087 | - | |
| Discretionary | Human Resources | 472,575 | 472,575 | - | |
| Discretionary | Information Services | 3,191,386 | 3,191,386 | - | |
| Discretionary | Libraries | 2,191,063 | 2,015,063 | 176,000 | |
| Discretionary | Non-Departmental-Revenue | - | -69,581 | 69,581 | |
| Discretionary | Non-Departmental-Contingency | 853,532 | 853,532 | - | |
| Discretionary | Non-Departmental-Other Benefits (Retiree Health Ins) | 665,304 | 665,304 | - | |
| Discretionary | Non-Departmental-Salary Adjustments | - | - | - | |
| Discretionary | Non-Departmental-Retirement Incentives | 250,000 | 250,000 | - | |
| Discretionary | Non-Departmental-Insurance Settlements | 50,000 | 50,000 | - | |
| Discretionary | Non-Departmental-Adequate Public Facilities Reimb. | 76,310 | 76,310 | - | |
| Discretionary | Other Contributions-Arts Council | 26,000 | 26,000 | - | |
| Discretionary | Other Contributions-Community Care Clinic | 50,000 | 50,000 | - | |
| Discretionary | Other Contributions-Criminal Justice Partnership | 129,689 | - | 129,689 | |
| Discretionary | Other Contributions-Economic Development Corp | 212,000 | 212,000 | - | |
| Discretionary | Other Contributions-Sales Tax Fire Districts | 510,412 | 510,412 | - | |
| Discretionary | Other Contributions-Special Olympics | 55,000 | 55,000 | - | |
| Discretionary | Other Contributions-All Star Challenge | 10,000 | 10,000 | - | |
| Discretionary | Parks | 1,187,953 | 1,187,953 | - | |
| Discretionary | Public Assistance-Veterinarian Services | 24,000 | 24,000 | - | |
| Discretionary | Risk Management/Wellness | 209,618 | 209,618 | - | |
| Discretionary | Social Services-Adult Day Care | 63,745 | -24,255 | 88,000 | |
| Discretionary | Social Services-Community Alternatives Program (CAP) | 2,581,066 | 2,408,582 | 172,484 | |
| Discretionary | Veterans Services | 226,138 | 224,138 | 2,000 | |
| | Total Discretionary Service/Discretionary Funding | 29,184,108 | 27,401,947 | 1,782,161 | 15.00% |
| | GRAND TOTAL GENERAL FUND | 194,613,599 | 175,306,232 | 19,307,367 | 100.00% |
| * Total includes mandated as well as discretionary services | | | | | |

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> | | | | | | | | |
|---|--|--------------------|-------------------|----------------------|---|-------------------|-------------------|---------------------|
| Mandated / Discretionary | Program | FY 2011 Total Cost | County Cost | Fees & Other Revenue | Sales & Other Tax & Delinquent Property Tax | Property Taxes | Intergovt Revenue | Tax Rate Equivalent |
| GENERAL GOVERNMENT | | | | | | | | |
| Mandated | Board of Commissioners | 292,729 | 292,729 | | | 292,729 | - | 0.0014 |
| Mandated | Board of Elections | 728,454 | 728,454 | 1,000 | | 727,454 | - | 0.0036 |
| Mandated | Finance | 857,878 | 857,878 | 61,670 | | 796,208 | - | 0.0039 |
| Mandated | General Services - Street Sign Maintenance | 165,735 | 165,735 | 5,000 | | 160,735 | - | 0.0008 |
| Mandated | Legal | 811,767 | 811,767 | | | 811,767 | - | 0.0040 |
| Mandated | Register of Deeds | 505,769 | 505,769 | 1,271,880 | | -766,111 | - | (0.0038) |
| Mandated | Tax Assessor, Land Records, Appraisal | 2,261,576 | 2,261,576 | 1,500 | | 2,260,076 | - | 0.0111 |
| Mandated | Tax Collector Administration | 912,924 | 912,924 | 450,000 | 113,000 | 349,924 | - | 0.0017 |
| Discretionary | Capital Improvement Program | 890,000 | 790,000 | | | 790,000 | 100,000 | 0.0039 |
| Discretionary | Communications & Outreach | 355,290 | 355,290 | | 550,000 | -194,710 | - | (0.0010) |
| Discretionary | County Manager | 623,246 | 623,246 | 70,354 | | 552,892 | - | 0.0027 |
| Discretionary | General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance | 7,438,087 | 7,438,087 | 42,500 | | 7,395,587 | - | 0.0365 |
| Discretionary | Human Resources | 472,575 | 472,575 | | | 472,575 | - | 0.0023 |
| Discretionary | Information Services | 3,191,386 | 3,191,386 | 207,219 | | 2,984,167 | - | 0.0147 |
| Discretionary | Risk Management/Wellness | 209,618 | 209,618 | | | 209,618 | - | 0.0010 |
| Total | | 19,717,034 | 19,617,034 | 2,111,123 | 663,000 | 16,842,911 | 100,000 | 0.0831 |
| CULTURE & RECREATION | | | | | | | | |
| Discretionary | Libraries | 2,191,063 | 2,015,063 | 118,500 | | 1,896,563 | 176,000 | 0.0094 |
| Discretionary | Parks | 1,187,953 | 1,187,953 | 271,750 | | 916,203 | - | 0.0045 |
| Total | | 3,379,016 | 3,203,016 | 390,250 | | 2,812,766 | 176,000 | 0.0139 |
| PUBLIC SAFETY | | | | | | | | |
| Mandated | Commerce-Construction Standards | 1,334,203 | 1,334,203 | 1,090,000 | | 244,203 | - | 0.0012 |
| Mandated | Courts-General Services Administration | 550,607 | 95,607 | 600 | | 95,007 | 455,000 | 0.0005 |
| Mandated | Emergency Management | 847,514 | 847,514 | 41,500 | | 806,014 | - | 0.0040 |
| Mandated | EMS | 5,840,276 | 5,840,276 | 3,647,158 | | 2,193,118 | - | 0.0108 |
| Mandated | Jail | 6,951,794 | 6,951,794 | 208,000 | | 6,743,794 | - | 0.0333 |
| Mandated | Sheriff | 10,474,859 | 10,234,859 | 1,500,000 | | 8,734,859 | 240,000 | 0.0431 |
| Discretionary | Animal Control | 743,618 | 743,618 | 10,000 | | 733,618 | - | 0.0036 |
| Total | | 26,742,871 | 26,047,871 | 6,497,258 | | 19,550,613 | 695,000 | 0.0964 |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | | | |
| Mandated | Commerce-Environmental Protection | - | - | - | | - | - | 0.0000 |
| Discretionary | Commerce-Community Development | 430,046 | 243,090 | 1,000 | | 242,090 | 186,956 | 0.0012 |
| Discretionary | Commerce-Economic Development Incentive Grants | 1,289,000 | 1,289,000 | | | 1,289,000 | - | 0.0064 |
| Discretionary | Commerce-Planning-Subdivision & Zoning Control | 691,830 | 691,830 | 10,725 | | 681,105 | - | 0.0034 |
| Total | | 2,410,876 | 2,223,920 | 11,725 | | 2,212,195 | 186,956 | 0.0109 |
| HUMAN SERVICES | | | | | | | | |
| Mandated | Social Services-Aid to the Blind | 25,978 | 25,978 | | | 25,978 | - | 0.0001 |
| Mandated | Social Services-Child Day Care | 6,242,003 | 100,000 | | | 100,000 | 6,142,003 | 0.0005 |
| Mandated | Social Services-Child Foster Care & Adoption Assistance | 2,394,560 | 1,866,284 | | | 1,866,284 | 528,276 | 0.0092 |
| Mandated | Social Services-Medicaid Assistance | - | - | | | 0 | - | 0.0000 |
| Mandated | Social Services-Special Assistance for Adults | 1,260,169 | 1,260,169 | - | | 1,260,169 | - | 0.0062 |
| Mandated | Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities | 687,561 | 662,021 | | | 662,021 | 25,540 | 0.0033 |
| Mandated | Social Services-Administration | 2,391,198 | 2,391,198 | | | 2,391,198 | - | 0.0118 |
| Mandated | Social Services-Adult & Family Services | 2,746,035 | 1,714,648 | 123,830 | | 1,590,818 | 1,031,387 | 0.0078 |
| Mandated | Social Services-Child Support Services | 1,261,684 | -305,496 | | | -305,496 | 1,567,180 | (0.0015) |
| Mandated | Social Services-Child Welfare Services | 5,381,450 | 2,105,827 | | | 2,105,827 | 3,275,623 | 0.0104 |
| Mandated | Social Services-Economic Services | 4,584,765 | 1,278,726 | 187,999 | | 1,090,727 | 3,306,039 | 0.0054 |
| Mandated | Social Services-Emergency Assistance | 854,638 | 535,000 | | | 535,000 | 319,638 | 0.0026 |
| Mandated | Transportation Services - Medicaid Transport* | 2,252,176 | 1,647,656 | 373,600 | | 1,274,056 | 604,520 | 0.0063 |
| Discretionary | Aging-In-Home Services | 194,854 | 26,840 | 2,500 | | 24,340 | 168,014 | 0.0001 |
| Discretionary | Aging-Nutrition | 507,425 | 366,025 | 90,000 | | 276,025 | 141,400 | 0.0014 |
| Discretionary | Aging-Senior Services | 1,386,227 | 973,261 | 206,092 | | 767,169 | 412,966 | 0.0038 |
| Discretionary | Cooperative Extension | 400,202 | 400,202 | 52,900 | | 347,302 | - | 0.0017 |
| Discretionary | Social Services-Adult Day Care | 63,745 | -24,255 | | | -24,255 | 88,000 | (0.0001) |
| Discretionary | Social Services-Community Alternatives Program (CAP) | 2,581,066 | 2,408,582 | 2,628,880 | | -220,298 | 172,484 | (0.0011) |
| Discretionary | Social Services-Veterinarian Services | 24,000 | 24,000 | 6,000 | | 18,000 | - | 0.0001 |
| Discretionary | Veterans Services | 224,138 | 224,138 | | | 224,138 | 2,000 | 0.0011 |
| Total | | 35,465,874 | 17,680,804 | 3,671,801 | | 14,009,003 | 17,785,070 | 0.0691 |

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

| Mandated / Discretionary | Program | FY 2011 Total Cost | County Cost | Fees & Other Revenue | Sales & Other Tax & Delinquent Property Tax | Property Taxes | Intergovt Revenue | Tax Rate Equivalent |
|---------------------------------|---|--------------------|--------------------|----------------------|---|--------------------|-------------------|---------------------|
| ENVIRONMENTAL PROTECTION | | | | | | | | |
| Mandated | Soil & Water Conservation District & Watershed Protect. | 234,962 | 204,962 | | | 204,962 | 30,000 | 0.0010 |
| | Total | 234,962 | 204,962 | | | 204,962 | 30,000 | 0.0010 |
| EDUCATION | | | | | | | | |
| Mandated | Education-Debt Service | 29,699,999 | 29,699,999 | | 3,967,668 | 25,732,331 | - | 0.1269 |
| Mandated | Education-Capital Outlay | 1,220,000 | 1,220,000 | | | 1,220,000 | - | 0.0060 |
| Mandated | Education-Current Expense | 54,299,540 | 54,299,540 | | | 54,299,540 | - | 0.2678 |
| | Total | 85,219,539 | 85,219,539 | | 3,967,668 | 81,251,871 | | 0.4007 |
| OTHER PROGRAMS | | | | | | | | |
| Mandated | Separation Allowance for Law Enforcement | 412,065 | 412,065 | | | 412,065 | - | 0.0020 |
| Mandated | Unemployment Compensation | 150,000 | 150,000 | | | 150,000 | - | 0.0007 |
| Mandated | Contribution to Cabarrus Health Alliance | 4,148,969 | 4,148,969 | | | 4,148,969 | - | 0.0205 |
| Mandated | Medical Examiner | 76,000 | 76,000 | | | 76,000 | - | 0.0004 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Genesis | - | 0 | | | 0 | - | 0.0000 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Teen Court | 57,515 | - | | | 0 | 57,515 | 0.0000 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Project Challenge | 62,056 | - | | | 0 | 62,056 | 0.0000 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Board | - | -15,500 | | | -15,500 | 15,500 | (0.0001) |
| Discretionary | Contributions to Other Funds-CDBG | 40,000 | 40,000 | | | 40,000 | - | 0.0002 |
| Discretionary | Contributions to Other Funds-Capital Projects | - | - | | | - | - | 0.0000 |
| Discretionary | Contributions to Other Funds-Capital Reserve | - | - | 790,000 | | (790,000) | - | (0.0039) |
| Discretionary | Contributions to Other Funds-Internal Service Fund | 350,000 | 350,000 | - | | 350,000 | - | 0.0017 |
| Discretionary | Contributions to Other Funds-Arena Fund | 620,548 | 620,548 | | | 620,548 | - | 0.0031 |
| Discretionary | Forestry Service | 68,373 | 68,373 | | | 68,373 | - | 0.0003 |
| Discretionary | Non-Departmental-Salary Adjustments | - | 0 | | | 0 | - | 0.0000 |
| Discretionary | Non-Departmental-Retirement Incentives | 250,000 | 250,000 | | | 250,000 | - | 0.0012 |
| Discretionary | Non-Departmental-Other Benefits (Retiree Health Ins) | 665,304 | 665,304 | | | 665,304 | - | 0.0033 |
| Discretionary | Non-Departmental-Insurance Settlements | 50,000 | 50,000 | | | 50,000 | - | 0.0002 |
| Discretionary | Non-Departmental-Adequate Public Facilities Reimb | 76,310 | 76,310 | | | 76,310 | - | 0.0004 |
| Discretionary | Non-Departmental-Contingency | 853,532 | 853,532 | | | 853,532 | - | 0.0042 |
| 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-Community Care Clinic | 50,000 | 50,000 | | | 50,000 | - | 0.0002 |
| Discretionary | Other Contributions-Criminal Justice Partnership | 129,689 | - | | | 0 | 129,689 | 0.0000 |
| Discretionary | Other Contributions-Economic Development Corp | 212,000 | 212,000 | | | 212,000 | - | 0.0010 |
| Discretionary | Other Contributions-Sales Tax Fire Districts | 510,412 | 510,412 | | 510,412 | 0 | - | 0.0000 |
| Discretionary | Other Contributions-All Star Challenge | 10,000 | 10,000 | | | 10,000 | - | 0.0000 |
| | Non Departmental Revenues | - | -69,581 | 231,500 | | -301,081 | 69,581 | (0.0015) |
| | Unrestricted Sales Tax Revenues | - | - | | 26,363,929 | -26,363,929 | - | (0.1300) |
| | Delinquent Property Tax | - | - | | 1,955,000 | -1,955,000 | - | (0.0096) |
| | Deferred Property Taxes | - | - | | 65,000 | -65,000 | - | (0.0003) |
| | Total | 8,873,773 | 8,539,432 | 1,021,500 | 28,894,341 | -21,376,409 | 334,341 | (0.1054) |
| DEBT SERVICE - OTHER | | | | | | | | |
| Mandated | Other Debt Service | 12,569,654 | 12,569,654 | | | 12,569,654 | - | 0.0620 |
| | Total | 12,569,654 | 12,569,654 | | | 12,569,654 | | 0.0620 |
| TOTALS | | 194,613,599 | 175,306,232 | 13,703,657 | 33,525,009 | 128,077,566 | 19,307,367 | 0.6300 |

* Total includes mandated as well as discretionary services

Personnel

Total Authorized Positions FY 2011

Following is a comparative summary of employee positions and their full-time equivalents (FTE) by service area and department for the Fiscal Years 2009 through 2011. Full-time equivalents include all full-time, part-time, and temporary positions.

| | Budget FY 2009 | | Adopted FY 2010 | | Amended FY 2010 | | Requested FY 2011 | | Adopted FY 2011 | | Change | |
|--|-------------------|----------------|--------------------|----------------|--------------------|----------------|----------------------|----------------|--------------------|----------------|-----------|--------------|
| | Positions | FTE's | Positions | FTE's | Positions | FTE's | Positions | FTE's | Positions | FTE's | Positions | FTE's |
| GENERAL GOVERNMENT | | | | | | | | | | | | |
| Board of Commissioners | 7.5 | 3.500 | 7.5 | 3.500 | 6.5 | 2.500 | 7 | 3.000 | 7 | 3.000 | 0.5 | 0.50 |
| County Manager | 2.5 | 2.500 | 3.5 | 3.500 | 3.5 | 3.500 | 3 | 3.000 | 3 | 3.000 | -0.5 | -0.50 |
| Legal | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 0 | 0.00 |
| Communications and Outreach | 4 | 4.000 | 4 | 4.000 | 3 | 3.000 | 3 | 3.000 | 3 | 3.000 | 0 | 0.00 |
| Risk Management/Wellness | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 0 | 0.00 |
| Human Resources | 6 | 5.250 | 6 | 5.250 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 0 | 0.00 |
| Tax Collector | 10 | 10.000 | 10 | 10.000 | 10 | 10.000 | 10 | 10.000 | 10 | 10.000 | 0 | 0.00 |
| Tax Assessor | 29 | 29.000 | 29 | 29.000 | 27 | 27.000 | 31 | 29.920 | 31 | 29.920 | 4 | 2.92 |
| Board of Elections | 13 | 8.130 | 13 | 8.130 | 13 | 8.130 | 13 | 8.130 | 13 | 8.130 | 0 | 0.00 |
| Register of Deeds | 11 | 10.433 | 11 | 10.433 | 7 | 7.000 | 7 | 7.000 | 7 | 7.000 | 0 | 0.00 |
| Finance | 13 | 12.400 | 12 | 11.400 | 11 | 10.400 | 11 | 10.400 | 11 | 10.400 | 0 | 0.00 |
| Information Technology Services | 27 | 27.000 | 27 | 27.000 | 23 | 23.000 | 23 | 23.000 | 23 | 23.000 | 0 | 0.00 |
| Grounds Maintenance | 9 | 9.000 | 9 | 9.000 | 9 | 9.000 | 9 | 9.000 | 9 | 9.000 | 0 | 0.00 |
| General Services Administration | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 0 | 0.00 |
| Building Maintenance | 10 | 10.000 | 10 | 10.000 | 11 | 11.000 | 11 | 11.000 | 11 | 11.000 | 0 | 0.00 |
| Facility Services | 35 | 30.150 | 35 | 30.150 | 28 | 25.625 | 28 | 25.625 | 28 | 25.625 | 0 | 0.00 |
| Street Sign Maintenance | 2 | 2.000 | 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 | 5 | 5.000 | 0 | 0.00 |
| TOTAL | 194 | 178.363 | 194 | 178.363 | 173 | 161.155 | 177 | 164.075 | 177 | 164.075 | 4 | 2.920 |
| CULTURAL & RECREATIONAL | | | | | | | | | | | | |
| Parks | 52 | 18.796 | 52 | 19.336 | 41 | 15.716 | 41 | 15.716 | 41 | 15.716 | 0 | 0.00 |
| Concord Library | 30 | 23.721 | 30 | 23.721 | 17 | 17.000 | 17 | 17.000 | 17 | 17.000 | 0 | 0.00 |
| Kannapolis Library | 12 | 10.270 | 12 | 10.270 | 7 | 7.000 | 7 | 7.000 | 7 | 7.000 | 0 | 0.00 |
| Mt. Pleasant Library | 4 | 3.105 | 4 | 3.105 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 0 | 0.00 |
| Harrisburg Library | 10 | 7.296 | 10 | 7.295 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 0 | 0.00 |
| County Fair | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 0 | 0.00 |
| TOTAL | 110 | 65.188 | 110 | 65.727 | 73 | 47.716 | 73 | 47.716 | 73 | 47.716 | 0 | 0.00 |
| PUBLIC SAFETY | | | | | | | | | | | | |
| Sheriff | 139 | 136.800 | 147 | 144.800 | 143 | 143.000 | 143 | 143.000 | 143 | 143.000 | 0 | 0.00 |
| Jail | 88 | 85.177 | 88 | 85.177 | 87 | 84.177 | 164 | 124.121 | 164 | 124.121 | 77 | 39.94 |
| Courts | 2 | 0.961 | 2 | 0.961 | 2 | 0.961 | 2 | 0.961 | 2 | 0.961 | 0 | 0.00 |
| Animal Control | 10 | 10.000 | 10 | 10.000 | 10 | 10.000 | 10 | 10.000 | 10 | 10.000 | 0 | 0.00 |
| Construction Standards | 24 | 24.000 | 24 | 24.000 | 16 | 16.000 | 16 | 16.000 | 16 | 16.000 | 0 | 0.00 |
| Emergency Management | 6 | 6.000 | 6 | 6.000 | 5 | 5.000 | 5 | 5.000 | 5 | 5.000 | 0 | 0.00 |
| Emergency Medical Services | 113 | 84.568 | 113 | 84.568 | 113 | 84.568 | 113 | 84.568 | 113 | 84.568 | 0 | 0.00 |
| TOTAL | 382 | 347.506 | 390 | 355.506 | 376 | 343.706 | 453 | 383.650 | 453 | 383.650 | 77 | 39.94 |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | | | | | | | |
| Commerce | 8 | 7.500 | 8 | 7.500 | 5 | 5.000 | 5 | 5.000 | 5 | 5.000 | 0 | 0.00 |
| Community Development | 2.5 | 2.500 | 2.5 | 2.500 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 0 | 0.00 |
| Environmental Protection | 3.5 | 3.500 | 3.5 | 3.500 | 0 | 0.000 | 0 | 0.000 | 0 | 0.000 | 0 | 0.00 |
| Zoning Administration | 3 | 3.000 | 3 | 3.000 | 3 | 3.000 | 3 | 3.000 | 3 | 3.000 | 0 | 0.00 |
| TOTAL | 17 | 16.500 | 17 | 16.500 | 12 | 12.000 | 12 | 12.000 | 12 | 12.000 | 0 | 0.00 |
| HUMAN SERVICES | | | | | | | | | | | | |
| Veterans Service | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 4 | 4.000 | 0 | 0.00 |
| Transportation | 31 | 30.160 | 31 | 30.160 | 29 | 28.750 | 29 | 26.380 | 29 | 26.380 | 0 | -2.37 |
| Extension Services - 4H Summer | 2 | 0.346 | 2 | 0.346 | 2 | 0.346 | 2 | 0.346 | 2 | 0.346 | 0 | 0.00 |

Personnel

Total Authorized Positions FY 2011

| | Budget FY 2009 | | Adopted FY 2010 | | Amended FY 2010 | | Requested FY 2011 | | Adopted FY 2011 | | Change | |
|---------------------------------|-------------------|----------------|--------------------|----------------|--------------------|----------------|----------------------|----------------|--------------------|----------------|-----------|--------------|
| | Positions | FTE's | Positions | FTE's | Positions | FTE's | Positions | FTE's | Positions | FTE's | Positions | FTE's |
| HUMAN SERVICES (cont.) | | | | | | | | | | | | |
| Department of Social Services: | | | | | | | | | | | | |
| Administration | 19 | 19.000 | 19 | 19.000 | 17 | 17.000 | 17 | 17.000 | 17 | 17.000 | 0 | 0.00 |
| Child Welfare Services | 75 | 75.000 | 75 | 75.000 | 72 | 72.000 | 72 | 72.000 | 72 | 72.000 | 0 | 0.00 |
| Child Support Services | 20 | 20.000 | 20 | 20.000 | 19 | 19.000 | 19 | 19.000 | 19 | 19.000 | 0 | 0.00 |
| Economic Services | 83 | 83.000 | 85 | 85.000 | 86 | 86.000 | 86 | 86.000 | 86 | 86.000 | 0 | 0.00 |
| CAP Program (Chore) | 17 | 15.980 | 17 | 15.980 | 14 | 12.980 | 14 | 12.980 | 9 | 9.000 | -5 | -3.98 |
| Adult and Family Services | 31 | 31.000 | 31 | 31.000 | 35 | 35.000 | 35 | 35.000 | 40 | 38.980 | 5 | 3.98 |
| Dept. of Aging: | | | | | | | | | | | | |
| Senior Services | 44 | 24.950 | 45 | 25.200 | 49 | 25.950 | 41 | 21.750 | 41 | 21.750 | -8 | -4.20 |
| Nutrition Title IIIC | 8 | 4.350 | 8 | 4.350 | 8 | 4.350 | 8 | 4.350 | 8 | 4.350 | 0 | 0.00 |
| In-Home Services | 6 | 2.250 | 6 | 2.250 | 6 | 2.250 | 6 | 2.250 | 6 | 2.250 | 0 | 0.00 |
| TOTAL | 340 | 310.036 | 343 | 312.286 | 341 | 307.626 | 333 | 301.056 | 333 | 301.056 | -8 | -6.57 |
| ENVIRONMENTAL PROTECTION | | | | | | | | | | | | |
| Soil and Water | 3 | 3.000 | 3 | 3.000 | 2 | 2.000 | 2 | 2.000 | 3 | 3.000 | 1 | 1.00 |
| Landfill | 7 | 7.000 | 7 | 7.000 | 7 | 7.000 | 7 | 7.000 | 7 | 7.000 | 0 | 0.00 |
| Waste Reduction/Recycling | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 2 | 2.000 | 0 | 0.00 |
| TOTAL | 12 | 12.000 | 12 | 12.000 | 11 | 11.000 | 11 | 11.000 | 12 | 12.000 | 1 | 1.00 |
| GRAND TOT. | 1,055 | 929.59 | 1,066 | 940 | 986 | 883 | 1059 | 919.50 | 1060 | 920.50 | 74 | 37.29 |

Personnel

| New Personnel Changes Adopted FY 2011 | | | | | | | | |
|--|--|-------|--------------------|---------------|---------------------|---------------------|-------------------|-----------------------------|
| Dept. | Department / Position | Grade | Quantity Requested | Annual Salary | Total Annual Salary | Total with Benefits | Quantity Approved | Addition to Proposed Budget |
| 1410 | Tax Administration | | | | | | | |
| | Temp Data Collectors for Revaluation | 65 | 3 | \$ 24,417 | \$ 73,250 | \$ 89,536 | 3 | \$ 89,536 |
| | Temp Office Assistant for Revaluation Hire Date 10-1-10 | 58 | 1 | \$ 17,370 | \$ 17,370 | \$ 19,003 | 1 | \$ 19,003 |
| | <i>Department Total</i> | | 4 | \$ 41,787 | \$ 90,620 | \$ 108,539 | 4 | \$ 108,539 |
| 2130 | Sheriff - Jail Division | | | | | | | |
| | Jail Detention Officers - Hire Date 3/1/11 | 64 | 27 | \$ 11,029 | \$ 297,777 | \$ 408,339 | 27 | \$ 408,339 |
| | Jail Detention Officers - Hire Date 4/1/11 | 64 | 25 | \$ 7,965 | \$ 199,131 | \$ 270,717 | 25 | \$ 270,717 |
| | Jail Detention Officers - Hire Date 5/1/11 | 69 | 25 | \$ 5,514 | \$ 137,860 | \$ 181,794 | 25 | \$ 181,794 |
| | <i>Department Total</i> | | 77 | \$ 24,508 | \$ 634,768 | \$ 860,850 | 77 | \$ 860,850 |
| 4210 | Soil and Water | | | | | | | |
| | Secretary (RIF Position Reestablished) | 62 | | | | | 1 | \$ 49,024 |
| | <i>Department Total</i> | | | | | | 1 | \$ 49,024 |
| | GRAND TOTAL REQUESTED | | 81 | | \$ 725,388 | \$ 969,389 | 82 | \$ 1,018,413 |

Personnel

| Position Reclassifications / Change In Hours Adopted FY 2011 | | |
|---|---|-----------------------------|
| Department | Change Requested | Addition to Proposed Budget |
| <u>Lateral Transfers</u> | | |
| Board of Commissioners | Clerk to the Board's Position will be fully funded in the Board of Commissioners Budget. 50% split between County Manager and Board of Commissioners will be removed. | Yes |
| Social Services | Transfer 5 positons(2 full-time and 3 part-time) from the CAP budget to the Adult and Family Budget | Yes |
| Total Transfers: | | 4.48 |
| <u>Grant Funding</u> | | |
| Transportation | Funding for 3 Full-time and 1 part-time Driver Positions will expire on 12/31/10. The department will research other funding sources for positions or positions will be eliminated. | Yes |
| Total Grant Reductions | | 3.5 |
| Aging | FTE's for Title V program were adjusted to match the grant | Yes |
| Total Grant Reductions | | 4.2 |

FUND TYPE AND ASSIGNMENT NUMBERS

The various funds of Cabarrus County are maintained in the fund types listed below. For more information on fund types and fund accounting, see "Fund Structure" in the Introduction section.

GENERAL OPERATING FUND

001 General Fund

SPECIAL REVENUE FUNDS

401 Emergency Telephone Fund
410 Community Development Block Grant Fund
420 Cabarrus Arena & Events Center Fund
430 Fire Districts & Municipalities Fund
450 Capital Reserve Fund
451 Capital Reserve Fund - Utility
460 Special Projects Fund
461 Special Revenue – Sheriff's Dept Fund
462 Adequate Facilities Fund
532 Dept of Aging Expendable Fund
533 Parks & Rec. Comm. Expendable Fund
534 Cannon Memorial Library Trust Fund

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund
321 Public School Bond Fund
330 School Construction Fund
331 School Bond Fund
340 Capital Projects Fund

342 Justice Center Construction Fund
343 Construction & Renovation Fund
362 Certificates of Participation
363 \$98 Million School Bond
364 School Construction Fund
365 Certificates of Participation 2009
366 2009 Construction Fund

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

600 Workers' Compensation Fund
610 Self-Insured Hospitalization

TRUST AND AGENCY FUNDS

510 K Pugh Expendable Trust Fund
511 Foster Care Scholarship Fund
520 Charitable Campaign Fund
540 Jail Commissary Agency Fund
550 Pension Trust Fund
560 Social Services Agency Fund
561 Work Over Welfare Fund
570 Undistributed Taxes
571 Fines and Forfeitures

GENERAL FUND

The General Fund budget totals \$194,613,599 a decrease of \$8,413,341 or 4.14% less than the FY 2010 amended budget.

Revenues

Ad valorem (property) tax revenue has been based on a tax rate of \$0.63 per \$100 of assessed valuation, the same rate in effect for FY 2010. The total taxable property value is estimated at \$20,958,572,000. Ad valorem tax value includes \$1.26 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statutes require that the 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% was applied to tax calculations on motor vehicles and 97.25% on all other property. Current year property tax revenues, excluding motor vehicles, are estimated at \$120,697,232 or 1.42% below FY 2010, due to real property market values, appeals, and the closure of Philip Morris, the County's largest taxpayer. In light of the economy as vehicle owners are retaining their vehicles and taking preventive measures to extend the useful life, values annually continue to decrease as these vehicles age while purchases for newer vehicles diminish. Motor vehicle taxes have been budgeted at \$7,228,334 or a 4.21% decrease from FY 2010.

Other revenue items included in this category include delinquent taxes and penalties and interest. Total revenues in this category have been budgeted at \$129,945,566 which represents a 1.40% decrease below the current budget. All ad valorem budget estimates are based on actual value, along with current and prior year actual collection rates. Ad valorem taxes are budgeted only in the General Fund, and account for 66.77% of total revenue in the FY 2011 General Fund budget.

Sales tax, a very volatile revenue source, is budgeted at \$26,874,341, a 2.76% decrease below FY 2010. Changes in sales tax can be effected annually by two primary factors. The first is growth in retail sales. 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. In addition to these two factors, this year the State is assumed the remaining half of the Article 44 one-half cent sales tax in exchange for Medicaid relief to counties and Cities Hold Harmless losses, due to the swap. Effective October 1, 2009, Article 42 was converted from a per capita distribution to a point-of-sale tax as a result. This is the primary reason for the decrease in revenue this year in addition to the declining market conditions.

Overall, the Other Taxes category, which includes sales tax, equals \$27,537,341, a decrease of 2.41% under the current year budget. It accounts for 14.15% of the total budget.

Intergovernmental Revenue represents 9.92% 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 2011 budget of \$19,309,367 reflects a 6.62% decrease over the FY 2010 budget.

Permit and fee revenues are anticipated to increase 11.83% to \$2,399,505. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees. Register of Deeds fees for the recording and dissemination of records have been less than expected the previous two years and are projected at minimal growth of \$1.27 million for next year due to the slowing economy. Likewise, Construction Standards building inspection fees are projected to grow insignificantly to \$1.09 million for the same economic reasons. Several smaller fees make up the remainder. All budget estimates are based on prior and current year actual plus current activity. This category accounts for 1.23% of General Fund revenues.

Sales and Services revenues are derived from a wide variety of sources. They represent fees collected by various departments for goods and services rendered by them to the public, other departments of the government, or to other governments. Illustrative items within this category include various recreation program participation

fees, deputy reimbursements, tax collection fees, emergency transport fees, and Medicaid case management reimbursement. Revenue in this category is projected to decrease by 6.63% from the amended FY 2010 budget. Total FY 2011 revenues are budgeted at \$10,004,652, or 5.14% of the total General Fund budget. The primary revenue projection method used for sales and services is past history collections and evaluation of any new programs that the County adds. Fee schedules are tied to these revenues and these schedules are evaluated each year to ensure that the County is competitive and covering the cost of operating these programs.

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is expected to increase 2.86% from the FY 2010 budgeted levels to \$180,000 or 0.09% of the budget. The amount of funds invested fluctuates during the year; and after year-end, all fund balance above 15% of operating expenses is transferred to a Capital Reserve Fund. The fluctuations for FY 2011 are primarily due to market interest rates.

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 2011 budget for miscellaneous revenues totals \$184,644 or 0.09% 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. A transfer from the E911 Fund for the GIS Addressing Coordinator within the IT Department, a transfer from the COPS 2009 issue, a transfer from the Capital Reserve Fund for funding several capital improvement projects are included. This category totals \$5,052,524 and equals 2.60% of all General Fund revenues for FY 2011.

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, Risk Management/Wellness, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Technology, General Services, Non-Departmental, and Capital Improvement Projects. Spending in this service area is expected to decrease 5.01% below FY 2010 amended levels to \$21,762,180. General Government spending comprises 11.18% of the total budget.

Capital improvement items budgeted include: Arena storage, Library system software, Public Safety radios, Human Services HVAC replacement, up fit of the 7th floor Sheriff's Administration building to relocate various County offices and demolition of the current Elections department location, and capital outlay funding for both public school systems and community college. The delay of capital projects into future years attributes to one of the major decreases over the amended budget.

Programs experienced significant decreases during FY 2011 related to 21 positions eliminated in FY 2010, across the board operational cuts, 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. A FY 2011 budget of \$3,379,06 represents a 22.83% decrease from the amended FY 2010 budget which can be attributed to one-time capital outlay projects, non-recurring matching grants, delay of non-essential operational costs and the elimination of 37 positions.

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 2011 total \$26,742,871 or a 1.38% decrease below funded FY 2010 levels.

Seventy-seven new detention officers were approved for the expansion of the Jail Housing Unit with staggered hiring schedule to begin March 1, 2011 and concluding May 1, 2011. Decreases are associated with one-time grant and capital expenditures, as well as other personnel related changes. Public Safety spending equates to approximately 13.74% 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: Commerce, Community and Economic Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease approximately 30.13% to \$2,410,876. This decrease is primarily due to allocations tied to federal stimulus legislation for Community Development, changes in economic development incentive grants, elimination of the Environmental Protection department, and other personnel and operational related changes.

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. At \$39,614,896, this budget accounts for 20.36% of the adopted General Fund spending for FY 2011. This spending level represents a decrease of 6.51% below current year amended totals. Significant decreases in expenditures are tied to federal and state allocations, grants, personnel reductions, and overall operational adjustments. The Human Services service area incorporates Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging.

The Environmental Protection service area includes the Soil & Water Department whose budget is projected at \$234,962. This budget is decreasing 11.42% due one-time capital expenditures, and other operational adjustments. The Administrative Secretary position, previously eliminated, is restored in the FY 2011 budget. 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 budgeted at \$85,219,539, an increase of .29% over the FY 2010 funding level and 43.79% of all budgeted FY 2011 General Fund spending. Increases above current year funding are associated with payment of existing school debt service, an additional \$1.56 million in current expense funding in paying salaries, benefits, utilities, and other operating expenses, and new school debt service associated with the 2009 COPS issue. Funding associated with payment of existing school debt service and capital outlay account decreased by \$1.31 million, of the FY 2010 amended budget.

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 2011 budget for Other Programs is decreasing by approximately 67.53% to \$2,679,658. This service area accounts for 1.38% of FY 2011 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 funds principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$12,569,654 represents 6.46%. Of the existing debt, an additional \$3.1 million is appropriated for the housing unit at the Detention Center.

Fund Summaries

GENERAL FUND

Expenditures by Service Area

| Service Area | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| General Government | 18,331,252 | 18,920,424 | 20,861,169 | 22,909,915 | 21,762,180 | -5.01% | 11.18% |
| Cultural & Recreational | 3,701,394 | 4,345,481 | 4,115,712 | 4,378,910 | 3,379,016 | -22.83% | 1.74% |
| Public Safety | 22,406,125 | 25,203,659 | 25,936,509 | 26,377,619 | 26,742,871 | 1.38% | 13.74% |
| Economic & Physical Development | 2,398,171 | 1,825,921 | 3,459,103 | 3,450,459 | 2,410,876 | -30.13% | 1.24% |
| Human Services | 41,446,803 | 42,091,257 | 40,306,854 | 42,375,393 | 39,614,843 | -6.51% | 20.36% |
| Environmental Protection | 226,952 | 216,827 | 261,465 | 265,265 | 234,962 | -11.42% | 0.12% |
| Education/School Debt | 74,040,380 | 82,222,676 | 81,004,886 | 84,972,305 | 85,219,539 | 0.29% | 43.79% |
| Other Programs | 17,571,801 | 16,375,486 | 8,391,817 | 8,253,878 | 2,679,658 | -67.53% | 1.38% |
| Other Debt Service | 7,362,124 | 8,852,651 | 10,043,196 | 10,043,196 | 12,569,654 | 25.16% | 6.46% |
| Total Expenditures | 187,485,002 | 200,054,383 | 194,380,711 | 203,026,940 | 194,613,599 | -4.14% | 100.00% |

Expenditures by Category

| Category | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Personnel Services | 47,057,113 | 53,272,557 | 55,800,984 | 55,957,976 | 55,665,767 | -0.52% | 28.60% |
| Operations | 106,139,020 | 107,402,427 | 99,341,144 | 103,417,691 | 95,144,329 | -8.00% | 48.89% |
| Capital Outlay | 3,467,179 | 3,939,811 | 2,851,836 | 3,462,177 | 1,533,850 | -55.70% | 0.79% |
| Debt Service | 30,821,690 | 35,439,587 | 36,386,747 | 40,189,096 | 42,269,653 | 5.18% | 21.72% |
| Total Expenditures | 187,485,002 | 200,054,383 | 194,380,711 | 203,026,940 | 194,613,599 | -4.14% | 100.00% |

Revenues by Category

| Category | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Ad Valorem Taxes | 103,618,368 | 132,283,249 | 131,794,434 | 131,794,434 | 129,945,566 | -1.40% | 66.77% |
| Other Taxes | 38,441,643 | 32,338,928 | 28,465,243 | 28,216,270 | 27,537,341 | -2.41% | 14.15% |
| Intergovernmental Revenue | 19,274,034 | 21,121,428 | 18,988,120 | 20,678,314 | 19,309,367 | -6.62% | 9.92% |
| Permits & Fees | 6,356,383 | 3,662,076 | 2,157,195 | 2,145,595 | 2,399,505 | 11.83% | 1.23% |
| Sales & Services | 10,165,675 | 10,481,679 | 10,555,564 | 10,715,564 | 10,004,652 | -6.63% | 5.14% |
| Investment Income | 3,635,015 | 1,317,346 | 1,003,918 | 175,000 | 180,000 | 2.86% | 0.09% |
| Miscellaneous | 528,463 | 1,596,345 | 143,421 | 244,632 | 184,644 | -24.52% | 0.09% |
| Fund Balance Appropriated | - | - | - | 3,539,065 | - | 0.00% | 0.00% |
| Other Financing Sources | 2,793,897 | 967,503 | 1,272,816 | 5,518,067 | 5,052,524 | -8.44% | 2.60% |
| Total Revenues | 184,813,478 | 203,768,553 | 194,380,711 | 203,026,940 | 194,613,599 | -4.14% | 100.00% |

*Percent change as calculated above compares the Adopted funding to the FY 2010 Amended Budget.

Fund Summaries

SUMMARY OF EXPENDITURES BY SERVICE AREA GENERAL FUND

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|---|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <u>General Government</u> | | | | | | | |
| Board of Commissioners | 347,335 | 322,150 | 313,569 | 355,634 | 292,729 | -17.69% | 0.15% |
| Legal | 796,217 | 895,973 | 767,719 | 803,719 | 811,767 | 1.00% | 0.42% |
| County Manager | 408,263 | 422,133 | 568,031 | 567,781 | 623,246 | 9.77% | 0.32% |
| Communications & Outreach | 411,915 | 385,465 | 436,715 | 436,715 | 355,290 | -18.64% | 0.18% |
| Risk Management / Wellness | 210,546 | 210,218 | 217,881 | 222,181 | 209,618 | -5.65% | 0.11% |
| Human Resources | 377,296 | 478,035 | 524,855 | 529,855 | 472,575 | -10.81% | 0.24% |
| Tax Collector | 819,745 | 909,665 | 938,680 | 945,380 | 912,924 | -3.43% | 0.47% |
| Tax Administration | 2,206,529 | 2,118,365 | 2,233,181 | 2,230,281 | 2,261,576 | 1.40% | 1.16% |
| Board of Elections | 620,835 | 604,976 | 967,511 | 914,718 | 728,454 | -20.36% | 0.37% |
| Register of Deeds | 722,572 | 705,679 | 650,002 | 625,899 | 505,769 | -19.19% | 0.26% |
| Finance | 961,185 | 1,125,205 | 923,901 | 923,901 | 857,878 | -7.15% | 0.44% |
| Information Technology Services | 2,624,145 | 3,074,154 | 3,242,769 | 3,306,300 | 3,191,386 | -3.48% | 1.64% |
| Grounds Maintenance | 1,122,925 | 954,620 | 1,234,159 | 1,244,159 | 1,244,605 | 0.04% | 0.64% |
| General Services Administration | 992,250 | 1,167,458 | 1,258,414 | 1,301,444 | 1,517,571 | 16.61% | 0.78% |
| Street Sign Maintenance | 157,985 | 154,417 | 167,167 | 169,697 | 165,735 | -2.33% | 0.09% |
| Building Maintenance | 1,922,558 | 2,059,020 | 2,615,927 | 2,780,715 | 2,921,269 | 5.05% | 1.50% |
| Facility Services | 1,101,762 | 1,214,624 | 1,269,487 | 1,237,021 | 1,139,870 | -7.85% | 0.59% |
| Fleet Maintenance | 748,191 | 1,041,654 | 711,201 | 685,868 | 614,772 | -10.37% | 0.32% |
| Capital Improvement Projects | 1,023,760 | 1,076,613 | 1,820,000 | 2,133,518 | 890,000 | -58.28% | 0.46% |
| Non-Departmental | 755,238 | 628,558 | 1,631,117 | 1,495,129 | 2,045,146 | 36.79% | 1.05% |
| TOTAL | 18,331,252 | 19,548,982 | 22,492,286 | 22,909,915 | 21,762,180 | -5.01% | 11.18% |
| <u>Cultural & Recreational</u> | | | | | | | |
| Parks | 915,636 | 1,561,442 | 1,400,694 | 1,506,567 | 1,187,953 | -21.15% | 0.61% |
| Libraries | 2,785,758 | 2,784,039 | 2,715,018 | 2,872,343 | 2,191,063 | -23.72% | 1.13% |
| TOTAL | 3,701,394 | 4,345,481 | 4,115,712 | 4,378,910 | 3,379,016 | -22.83% | 1.74% |
| <u>Public Safety</u> | | | | | | | |
| Sheriff | 8,976,314 | 9,665,554 | 10,351,487 | 10,582,063 | 10,474,859 | -1.01% | 5.38% |
| Jail | 4,449,095 | 5,654,753 | 5,753,030 | 6,002,817 | 6,951,794 | 15.81% | 3.57% |
| Animal Control | 698,034 | 772,814 | 727,280 | 743,532 | 743,618 | 0.01% | 0.38% |
| Courts | 407,192 | 457,540 | 504,683 | 542,318 | 550,607 | 1.53% | 0.28% |
| Construction Standards | 1,668,520 | 1,776,048 | 1,798,128 | 1,543,228 | 1,334,203 | -13.54% | 0.69% |
| Emergency Management | 994,592 | 978,537 | 941,638 | 1,022,606 | 847,514 | -17.12% | 0.44% |
| Emergency Medical Services | 5,212,378 | 5,898,413 | 5,860,263 | 5,941,055 | 5,840,276 | -1.70% | 3.00% |
| TOTAL | 22,406,125 | 25,203,659 | 25,936,509 | 26,377,619 | 26,742,871 | 1.38% | 13.74% |
| <u>Economic & Physical Development</u> | | | | | | | |
| Commerce | 647,137 | 573,071 | 791,288 | 796,878 | 479,093 | -39.88% | 0.25% |
| Community Development | 325,189 | 330,510 | 348,266 | 735,485 | 430,046 | -41.53% | 0.22% |
| Environmental Protection | 242,798 | 262,959 | 267,403 | 230,403 | 0 | -100.00% | 0.00% |
| Zoning Administration | 197,499 | 206,800 | 210,313 | 212,613 | 212,737 | 0.06% | 0.11% |
| Economic Development Incentive | 985,548 | 452,581 | 1,841,833 | 1,475,080 | 1,289,000 | -12.61% | 0.66% |
| TOTAL | 2,398,171 | 1,825,921 | 3,459,103 | 3,450,459 | 2,410,876 | -30.13% | 1.24% |
| <u>Human Services</u> | | | | | | | |
| Veterans Service | 204,447 | 211,121 | 228,848 | 241,248 | 226,138 | -6.26% | 0.12% |
| Transportation | 2,079,821 | 2,418,792 | 2,204,936 | 2,872,819 | 2,252,176 | -21.60% | 1.16% |
| Other Human Services | 4,735,650 | 4,716,270 | 4,714,218 | 4,734,063 | 4,836,530 | 2.16% | 2.49% |
| Cooperative Extension Service | 384,523 | 383,259 | 411,525 | 411,775 | 400,202 | -2.81% | 0.21% |
| Social Services | 32,304,153 | 32,330,469 | 30,596,246 | 31,758,434 | 29,811,291 | -6.13% | 15.32% |
| Aging | 1,738,209 | 2,031,347 | 2,151,081 | 2,357,054 | 2,088,506 | -11.39% | 1.07% |
| TOTAL | 41,446,803 | 42,091,258 | 40,306,854 | 42,375,393 | 39,614,843 | -6.51% | 20.36% |
| <u>Environmental Protection</u> | | | | | | | |
| Soil & Water | 226,952 | 216,827 | 261,465 | 265,265 | 234,962 | -11.42% | 0.12% |
| TOTAL | 226,952 | 216,827 | 261,465 | 265,265 | 234,962 | -11.42% | 0.12% |

Fund Summaries

SUMMARY OF EXPENDITURES BY SERVICE AREA GENERAL FUND

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted | FY 2010 Amended | FY 2011 Adopted | Percent Change* | Percent of Total |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <u>Education/School Debt</u> | | | | | | | |
| Schools, Current Expense | 44,772,810 | 49,671,502 | 50,945,989 | 50,945,989 | 52,447,330 | 2.95% | 26.95% |
| Schools, Capital Outlay | 3,950,000 | 4,165,742 | 1,916,850 | 1,916,850 | 1,070,000 | -44.18% | 0.55% |
| School Debt/Principal and Interest | 22,608,260 | 25,549,315 | 25,305,928 | 29,159,899 | 28,801,458 | -1.23% | 14.80% |
| RCCC, Current Expense | 1,858,004 | 1,798,496 | 1,798,496 | 1,798,496 | 1,852,210 | 2.99% | 0.95% |
| RCCC, Capital Outlay | 0 | 0 | 0 | 165,070 | 150,000 | -9.13% | 0.08% |
| RCCC/Principal and Interest | 851,306 | 1,037,620 | 1,037,623 | 986,001 | 898,541 | -8.87% | 0.46% |
| TOTAL | 74,040,380 | 82,222,675 | 81,004,886 | 84,972,305 | 85,219,539 | 0.29% | 43.79% |
| <u>Other Programs</u> | | | | | | | |
| Contributions to Other Funds | 15,645,666 | 14,098,927 | 5,029,158 | 6,503,038 | 1,422,613 | -78.12% | 0.73% |
| Contributions to Other Agencies | 1,926,135 | 1,648,001 | 1,731,542 | 1,750,840 | 1,257,045 | -28.20% | 0.65% |
| TOTAL | 17,571,801 | 15,746,928 | 6,760,700 | 8,253,878 | 2,679,658 | -67.53% | 1.38% |
| <u>Other Debt Service</u> | | | | | | | |
| Principal and Interest | 7,362,124 | 8,852,652 | 10,043,196 | 10,043,196 | 12,569,654 | 25.16% | 6.46% |
| TOTAL | 7,362,124 | 8,852,652 | 10,043,196 | 10,043,196 | 12,569,654 | 25.16% | 6.46% |
| GRAND TOTAL | 187,485,002 | 200,054,383 | 194,380,711 | 203,026,940 | 194,613,599 | -4.14% | 100.00% |

*Percent change as calculated above compares the Adopted funding to the FY 2010 Amended Budget.

SOLID WASTE MANAGEMENT (LANDFILL) FUND

Expenditures by Category

| <u>Expenditures</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|
| Personnel Services | 512,445 | 500,591 | 517,665 | 3.41% | 15.90% |
| Operations | 1,220,740 | 1,065,909 | 661,492 | -37.94% | 20.32% |
| Capital Outlay | - | 19,143 | 2,076,500 | 10747.31% | 63.78% |
| Total Expenditures | 1,733,185 | 1,585,643 | 3,255,657 | 105.32% | 100.00% |

Revenues by Category

| <u>Description</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|
| Intergovernmental Revenue | 44,075 | 38,000 | 32,000 | -15.79% | 0.98% |
| Other Taxes | 34,405 | 55,000 | 45,000 | -18.18% | 1.38% |
| Permits & Fees | 17,733 | 25,000 | 25,000 | 0.00% | 0.77% |
| Sales & Service | 1,503,002 | 1,439,000 | 1,382,118 | -3.95% | 42.45% |
| Interest on Investments | 74,925 | 9,500 | 15,000 | 57.89% | 0.46% |
| Miscellaneous | 631 | - | - | 0.00% | 0.00% |
| Other Funding Sources | - | 19,143 | 1,756,539 | 9075.88% | 53.96% |
| Total Revenues | 1,674,771 | 1,585,643 | 3,255,657 | 105.32% | 100.00% |

The Solid Waste Management (Landfill) Fund budget totals \$3,255,657 which represents an increase of 105.32% above FY 2010. In FY 2011, appropriated fund balance is budgeted for the construction and demolition site expansion and a new mini-dozer.

Landfill and Waste Reduction programs constitute the Solid Waste Fund. For FY 2011, the disposal

tax on white goods declined by 18.2%; tire disposal fees represent an increase of 12.1%; and tipping fees budgeted decreased by 4.8%, all related primary to the current economic conditions. Tonnage is estimated at 35,000 with future increases thereafter at 2.5%. Beginning in FY 2011, a \$1 fee increase per ton will be implemented every other year

CABARRUS ARENA AND EVENTS CENTER FUND

Expenditures by Category

| <u>Expenditures</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|
| Personal Services | 123,016 | 119,406 | 115,403 | -3.35% | 8.25% |
| Operations | 1,277,929 | 1,663,920 | 1,283,960 | -22.84% | 91.75% |
| Capital Outlay | 35,319 | 174,681 | - | 0.00% | 0.00% |
| Total Expenditures | 1,436,264 | 1,958,007 | 1,399,363 | -28.53% | 100.00% |

Revenues by Category

| <u>Description</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|---------------------------|----------------------------|----------------------------|---------------------------|-----------------------------|
| Sales & Service | 668,981 | 627,700 | 628,700 | 0.16% | 44.93% |
| Interest on Investments | 10,672 | 1,200 | 500 | -58.33% | 0.04% |
| Miscellaneous | 8,744 | 6,000 | 8,000 | 33.33% | 0.57% |
| Fund Balance Appropriated | - | - | 41,615 | 0.00% | 2.97% |
| Other Funding Sources | 700,000 | 1,323,107 | 720,548 | -45.54% | 51.49% |
| Total Revenues | 1,388,397 | 1,958,007 | 1,399,363 | -28.53% | 100.0% |

In FY 2011, the Arena and Events Center Fund budget is expected to decrease by 28.53%. This fund accounts for revenues and expenditures related to the Arena and Events Center and the County Fair.

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 cost related to the Arena and Events Center was consolidated into one cost center. For FY 2011, the County Finance Department financial operations of the Fair will transition to SMG.

The Arena and Events Center receives a contribution of \$100,000 from the Cabarrus County Tourism Authority, and a proposed contribution of \$620,548, which includes an annual management fee of \$95,000, from the

General Fund, and \$41,615 County Fair support. Non-event expenses and revenue growth are anticipated to remain flat in the upcoming fiscal year.

In the County Fair cost center, spending is projected to increase by 1.93% to \$601,815. Revenue from gate passes and carnival rides are the primary support for this fund. The current economic conditions caused an increase on free admission days resulting in ticket sales decreasing; and entries for concerts, exhibits, and livestock declined due to travel and material/supply costs. Further emphasis is placed on creating new partnerships and concert sponsorships to allow small local businesses to benefit from the Fair in the FY 2011 budget. A new concert revenue stream was added to increase fair participation and attendance while offering variety of entertainment choices for all citizens.

911 EMERGENCY TELEPHONE FUND

Expenditures by Category

| <u>Expenditures</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|----------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| Personal Services | - | - | - | 0.00% | 0.00% |
| Operations | 745,726 | 792,430 | 652,000 | -17.72% | 100.00% |
| Capital Outlay | 42,303 | - | - | 0.00% | 0.00% |
| Total Expenditures | 788,029 | 792,430 | 652,000 | -17.72% | 100.00% |

Revenues by Category

| <u>Description</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| Intergovernmental Revenue | 737,666 | 791,230 | 650,000 | -17.85% | 99.69% |
| Interest on Investments | 3,497 | 1,200 | 2,000 | 66.67% | 0.31% |
| Fund Balance Appropriated | - | - | - | 0.00% | 0.00% |
| Other Funding Sources | 537,655 | - | - | 0.00% | 0.00% |
| Total Revenues | 1,278,818 | 792,430 | 652,000 | -17.72% | 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.

WORKERS COMPENSATION FUND

Expenditures by Category

| <u>Expenditures</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|----------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| Personal Services | - | - | - | 0.00% | 0.00% |
| Operations | 369,509 | 1,574,500 | 575,000 | -63.48% | 100.00% |
| Capital Outlay | - | - | - | 0.00% | 0.00% |
| Total Expenditures | 369,509 | 1,574,500 | 575,000 | -63.48% | 100.00% |

Revenues by Category

| <u>Description</u> | <u>FY 2009 Actual</u> | <u>Amended FY 2009</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| Sales & Service | 26 | 572,000 | 572,000 | 0.00% | 99.48% |
| Interest on Investments | 20,867 | 2,500 | 3,000 | 20.00% | .52% |
| Fund Balance Appropriated | - | - | - | 0.00% | 0.00% |
| Other Funding Sources | - | 1,000,000 | - | 0.00% | 0.00% |
| Total Revenues | 20,893 | 1,574,500 | 575,000 | -63.48% | 100.00% |

This is the second year that the Workers Compensation Fund is included as an annual budget. Previously, these funds were in an internal service not appropriated annually. The primary source of revenue is insurance premiums.

Expenses in this fund are authorized for workers' compensation claims, insurance settlements and annual administrative consultant fees to manage the plan,

HEALTH INSURANCE FUND

Expenditures by Category

| <u>Expenditures</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|----------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| Personal Services | - | - | - | 0.00% | 0.00% |
| Operations | 6,354,610 | 7,152,000 | 7,060,600 | -1.28% | 100.00% |
| Capital Outlay | - | - | - | 0.00% | 0.00% |
| Total Expenditures | 6,354,610 | 7,152,000 | 7,060,600 | -1.28% | 100.00% |

Revenues by Category

| <u>Description</u> | <u>FY 2009 Actual</u> | <u>FY 2010 Amended</u> | <u>FY 2011 Adopted</u> | <u>Percent Change</u> | <u>Percent of Total</u> |
|---------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| Sales & Service | 7,167,699 | 6,146,000 | 7,055,600 | 14.80% | 99.93% |
| Interest on Investments | 33,155 | 6,000 | 5,000 | -16.66% | 0.07% |
| Miscellaneous | 78,110 | - | - | 0.00% | 0.00% |
| Other Funding Sources | - | 1,000,000 | - | 0.00% | 0.00% |
| Total Revenues | 7,278,964 | 7,152,000 | 7,060,600 | -1.28% | 100.00% |

This is the second year that the Health Insurance Fund is included as an annual budget. Previously, these funds were in an internal service not appropriated annually.

Spending on the county's self-funded employee health care program remains flat without reducing benefits - a very different position than most governments and businesses find themselves in. In fact, since the introduction of the self-funded program in 2004, the level of contribution has only risen twice and benefits have never been reduced.

Employees view the Employee Health Center (EHC) as a great benefit, since it's more convenient than visiting a primary care clinic and requires no co-pay. Since opening the EHC in 2006, Cabarrus County and its employees have saved \$624,847 as of June 2010. The savings are determined by calculating the estimated Physician

Care Provider costs compared to the fixed costs of the EHC. Operational costs and waived primary care copayments are also factored in the EHC savings. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physician visits are performed by the EHC.

The primary source of revenue is insurance premiums payroll deducted from employees who participate in the self-funded plan.

Expenses in this fund are associated with the operation of the Employee Health Center, payment of claims, and insurance settlements,

The Five Year Financial Plan is a forecast of revenues and expenditures spanning a five year period beginning with the adopted 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 forecast uses the FY 2010 budget as a starting point for both revenues and expenditures in 2011. Similarly, forecasts for subsequent years rely on the previous year's operating revenues and expenditures for their starting points. Increases and decreases in revenues and expenditures are itemized for each year.

The General Fund

Proceeds from ad valorem (property) taxes provide over half the revenue in the general fund. Projections are based on a tax rate of \$0.63 per \$100 of assessed valuation for 2010. The total taxable property value is estimated at \$21,329,688,137. Total revenues in this category are projected at \$129,945,566, which represents a 1.40% decrease below the FY 2010 budget. The closure of Phillip Morris and removal of personal property within the facility, decline of the collection rate, and affects of the current economy are anticipated in FY 2011.

Four five-year plan options are provided to address the shortfall in revenues. The differences between the plans are the use of fund balance and property tax increases.

Revaluation, based on tax year 2012, is anticipated to decrease the value of property in FY 2013 of Plans A and B by \$7.9 million. To offset the revaluation loss primarily tied to economic conditions, a tax rate increase is delayed and fund balance is used in FY 2013. As a result of this delay, FY 2014 requires a 4.5 cent tax rate increase. Plan B raises the property tax rate in FY 2013 to the revenue neutral rate of 67.25 cents, a 4.25 cent tax rate increase, in FY 2013. Additionally, uses of fund balance in Plan B total approximately \$1.4 million over one year versus \$8.6 million in Plan A over two years.

Register of Deeds fees, 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 is also estimated based on the number of building permits issued each year. Register of Deeds fees have been less than expected in the previous two years related to the slowing economy and are not projected to grow in FY 2011. Likewise, Construction Standards building inspection fees are projected to decrease by \$391,000 from the estimated FY 2010 revenue. Beginning in FY 2012 and subsequent years, moderate increases in the building industry and Register of Deeds and Construction Standards revenues are anticipated.

To further assess available revenue resources, student population growth, and core capacity levels of each school, necessary to determine future school construction need. The five year plan issued debt for four new schools, (two elementary, two middle, and a wing addition and vocational building renovation for A.L. Brown High School) July 2009, totaling \$85,170,000, in debt service.

Revenue for the North Carolina Research Campus (excluding personal property values) are projected and included in the plan based on valuation estimates found in the Tax Increment Projection Study. The anticipated payment for the County's share of the obligation is also included in the plan. Debt service contributions of \$1.3 million for the NC Research Campus are anticipated to begin in FY 2013

Fiscal Year 2011 sales tax is budgeted at \$26,874,341, a 2.76% decrease from FY 2010 estimates. Changes in sales tax can be effected annually by two primary factors. The first is growth in retail sales. The second is the method of distribution. The County has selected the ad valorem method for sales tax distribution in Cabarrus County. 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. In addition to these two factors, the State assumed the remaining half of the Article 44 one-half cent sales tax in exchange for Medicaid relief to counties October 2009. As the result, loss of \$1.07

million is anticipated in the upcoming fiscal year. In subsequent years, growth in sales tax is projected between 2% and 3%.

The addition of a ¼ cent sales tax for educational cost is anticipated to pass in FY 2012 in Plans A and B. This tax is projected to generate \$3.5 million in FY 2012, based on 8 months; \$1.8 million in FY 2013 based on additional fourth months; and growth of 2% in fiscal years 2014 and 2015.

In the event the ¼ cent sales tax is not approved, Plans C and D eliminate the tax option. As a result a 2 cent tax increase is required in FY 2012. To offset the anticipated decrease in property value in FY 2013 as a result of revaluation, a tax increase in Plan C is delayed and fund balance is used in FY 2013. As a result of this delay, FY 2014 requires a 5.5 cent tax increase to 70.5 cents. Plan D raises the property tax rate in FY 2013 to 70 cents, a 5 cent increase. Both plans anticipate a subsequent 25 cent decrease in FY 2015 due to growth in revenue spawned from revaluation. Additionally, uses of fund balance in Plan D total approximately \$916,000 over two years versus \$9.5 million in Plan C over two years.

The adoption of the State budget has statutory changed lottery proceeds to counties for school construction. The statutory formula changed from 40% disbursed to Counties to 25.8% in FY 2011 on a per pupil basis with the elimination of the special provision for Counties receiving additional funds whose average tax rate is above the state average. Each five-year plan utilizes \$19.4 million in proceeds over four years for the repayment of school debt. All new growth in lottery monies for FY 2011 will be allocated to classroom teachers and scholarships.

Overall a decrease in other General Fund revenues is anticipated of \$2.9 million in the upcoming fiscal year.

Non-recurring revenues were itemized for the first time in FY 2011. Funding from the Capital Reserve Fund and Library grant are used to fund \$1,190,000, of capital improvement projects in the General Fund. Capitalized interest proceeds from the COPS 2009 issue are realized in FY 2011 and FY 2012 to offset interest payments of new school debt service. In fiscal years 2012 through 2015, Lottery proceeds are used for debt service on allowable school construction projects incurred on or after January 1, 2003.

From an expenditure perspective, increases are driven primarily by increased school current expense funding, new debt service in the operation of the Housing Unit, cost-of-living and merit raises for employees, new personnel for the Housing Unit, and capital projects.

Current expense is increasing due to start up and increased operational costs for newly constructed schools. The County's contribution to annual operating expenses will increase as a result of new school openings. Increases such as utilities, building and grounds maintenance and other current operations will be handled through annual adjustments in current expense funding from the County.

The financial structure of the five-year plan takes into account debt issues, cost of the projects, and interest rates in the market at the time the debt sales, and the overall effect on the County's tax rate. Additional debt service is added in all years of the five year plan. In FY 2011, the first full year of principal debt service payments on the Housing Unit appears. The County issued Certificates of Participation (COPS) for several school projects which funding had been invested previously for either a land purchase, architect, and/or engineering. The July 2009 issue funded construction of the Patriots Elementary School, Hickory Ridge Middle School, AT Allen School replacement, Harold E. Winkler Middle School, and a wing addition and vocational building renovation for A.L. Brown High School. Principal payments will begin in FY 2012.

Other annual expenditure increases are attributed to salary and benefit costs, increased operational costs for the Housing Unit, and other expenditures.

The Five Year Plan calls for capital improvement funding for necessary and long-overdue projects. A detailed schedule and description of these projects is found in the CIP located behind the Capital Improvement Plan tab of this document.

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.

The plan anticipates tax rate increases to meet the demands of the debt service on new school construction, operational costs of the Housing Unit, and the anticipated loss in revenue due to revaluation

Board policy (approved June 14, 2005) calls for a minimum unreserved fund balance equal to 15% of general fund expenses. This financial plan adheres to that policy. (Board policy also calls for excess fund balance above 15% to be transferred to the capital reserve fund to aid in more pay-as-you-go projects and reduce the reliance on debt financing). On March 15, 2010 the Board of Commissioners approved the use of fund balance due to fiscal pressures to allow greater flexibility in such circumstances for operating expenses.

The Solid Waste Fund

Landfill and Household Hazardous Waste Reduction programs constitute the Solid Waste Fund. Information presented in the five year plan is based on calculations of the December 2008 airspace analysis survey. Based on these estimates and the anticipated closure of the Landfill in FY 2015, operating revenues are projected to increase by \$114,118 in FY 2011. In an effort to remain conservative, operating revenues are projected with no growth for fiscal years 2012 through 2015. Revenues within this fund include intergovernmental revenues such as whitegoods and tire disposal tax in addition to fees collected for recycling sales. Tonnage is estimated at 35,000 and 2.5% increases are applied in subsequent years. A \$1 fee increase per ton will be assessed every other year, beginning in FY 2011. Operating expenses are projected to increase approximately 3% in each year within the plan. The second expansion of the Landfill will occur in FY 2011 and the use of fund balance will offset costs associated with the expansion and purchase of a new mini-dozer. Closure and post-closure liability contribution is an expense transferred to a liability account for future use. This transfer does not affect cash and therefore is not a budgeted expense.

The Arena and Events Center Fund

This fund accounts for revenues and expenditures related to the Arena and Events Center and the Cabarrus County Fair. In FY 2011, the Arena and Events Center Fund budget is expected to decrease by 28.53%. This fund accounts for revenues and

expenditures related to the Arena and Events Center and the County Fair.

The General Fund contribution amount is \$188,373 lower than in FY 2010 due to a delay of building improvement projects and current economic conditions. The excess revenue over operations generated from the County Fair reduces the annual contribution required from the General Fund for the Arena. The County Fair is estimated to produce \$41,615 in revenue over their expenses for 2011.

In subsequent years for the Arena and Events Center, the General Fund contribution to the Arena decreases by an estimated \$25,000 per year, as the operating deficit for the Arena is anticipated to decrease.

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 cost related to the Arena and Events Center was consolidated into one cost center. For FY 2011, the County Finance Department financial operations of the Fair will transition to SMG.

The Arena and Events Center receives a contribution of \$100,000 from the Cabarrus County Tourism Authority, and a proposed contribution of \$620,548, which includes an annual management fee of \$95,000, from the General Fund, and \$41,615 County Fair support. Non-event expenses and revenue growth are anticipated to remain flat in the upcoming fiscal year.

In the County Fair cost center, spending is projected to decrease by .36% to \$637,200. Revenue from gate passes and carnival rides are the primary support for this fund. The current economic conditions caused an increase on free admission days resulting in ticket sales decreasing; and entries for concerts, exhibits, and livestock declined due to travel and material/supply costs. Further emphasis is placed on creating new partnerships and concert sponsorships to allow small local businesses to benefit from the Fair in the FY 2011 budget. A new concert revenue stream was added to increase fair participation and attendance while offering variety of entertainment choices for all citizens. Revenues for the County Fair are projected to increase by approximately 2% each year from FY 2011 until FY

2014, resulting in a surplus of revenues over expenditures.

Expenditures in the Arena and Events Center Fund are expected to decrease by approximately 28.53% below the amended budget, to \$1,399,363. For FY 2011, expenses include the County Fair, the contract with SMG for \$720,548, and building improvements to be made by the County's General Services Department.

Five Year Financial Plan - A

GENERAL FUND

Reval

| Budgeted Revenues for: | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Estimated operating revenues from previous fiscal year | 197,223,716 | 189,535,576 | 194,036,468 | 190,451,533 | 202,746,007 |
| Change resulting from Revaluation | - | - | (7,997,769) | - | - |
| Annual Change in Property Taxes | (2,939,951) | 219,570 | 1,692,712 | 2,150,893 | 3,233,882 |
| Increase in Property Tax (4.5 cent in FY 2014) | - | - | - | 8,878,100 | - |
| Register of Deeds Fees | 1,080 | 180,000 | 177,000 | 217,000 | 220,000 |
| Building Inspection Fees | (391,000) | 200,000 | 200,000 | 250,000 | 250,000 |
| Increase (Decrease) in other Revenues | (2,895,032) | - | - | - | - |
| Growth (Dec) in Sales taxes | (392,203) | 401,322 | 543,122 | 692,481 | 851,751 |
| Addition of 1/4 cent sales tax for education cost | - | 3,500,000 | 1,800,000 | 106,000 | 108,120 |
| Reduction in Taxes - Article 39 and Article 44 (Medicaid) | (1,071,034) | - | - | - | - |
| Total Re-occurring Revenues | 189,535,576 | 194,036,468 | 190,451,533 | 202,746,007 | 207,409,760 |
| One Time Revenue Sources | | | | | |
| Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capitalized Interest Proceeds - School Debt | 3,967,669 | 3,967,669 | - | - | - |
| Grants (Library/Staff for Food Council) | 170,354 | 70,354 | - | - | - |
| Lottery Proceeds | - | 3,859,929 | 7,730,054 | 5,274,573 | 2,600,000 |
| Fund Balance | - | 1,467,756 | 7,229,404 | - | - |
| Total Revenues | 194,613,599 | 203,512,176 | 205,850,991 | 208,120,580 | 210,009,760 |
| Budgeted Expenditures for: | | | | | |
| Estimated operating expenditures from previous fiscal year | 189,996,364 | 192,533,245 | 202,261,822 | 204,340,991 | 206,788,775 |
| RCCC Current Expense Funding | 53,714 | 37,044 | 37,785 | 38,541 | 39,312 |
| School Current Expense Funding: | | | | | |
| Current Operations | 1,500,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Building and Grounds Maintenance | - | 40,000 | 40,000 | 40,000 | 40,000 |
| Opening New Schools | - | - | - | - | - |
| New Debt Service | | | | | |
| Housing Unit for Detention Center | 3,100,000 | (154,250) | (124,000) | (124,000) | (145,000) |
| School Debt | 2,149,154 | 4,735,000 | (142,050) | (197,950) | (224,400) |
| Parking Deck | - | - | - | - | - |
| Retirement of Debt Service | (1,184,755) | (842,492) | (1,485,616) | (180,503) | (896,788) |
| Fulfilled/Added Econ Dev Incentive Grants | (186,080) | 52,065 | (371,477) | 25,376 | (216,625) |
| Maximum County Contribution for NC Research Campus | - | - | 1,300,000 | - | - |
| Salaries and Benefits: | | | | | |
| Reduction in Workforce | (2,475,204) | - | - | - | - |
| COLA and Merits | 1,680,553 | 1,795,696 | 1,939,888 | 1,959,988 | 1,928,175 |
| Restored Position - Soil & Water | 49,024 | - | - | - | - |
| Retirement Incentive/Vacation payouts (estimated) | 250,000 | - | - | - | - |
| New Positions inclusive of all benefits - Detention Unit | 863,631 | 2,922,534 | - | - | - |
| Increase in operational cost for the Housing Unit | - | 260,000 | - | - | - |
| Increase (Decrease) in Contingency | 263,883 | - | - | - | - |
| Misc. Increases (Decreases) in Operational Expenditures | (3,627,202) | - | - | - | - |
| Vehicles New & Replacements - General Govt | - | - | - | - | - |
| Building Maintenance Repairs | - | - | - | - | - |
| Cabarrus Health Alliance Funding | 100,163 | 82,980 | 84,639 | 86,332 | 88,059 |
| Total Operating Expenditures | 192,533,245 | 202,261,822 | 204,340,991 | 206,788,775 | 208,201,508 |
| Funding for Capital Projects: | | | | | |
| Capital Improvement Plan - Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capital Improvement Plan - General Fund Monies | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 |
| Staff position for Food Council | 70,354 | 70,354 | - | - | - |
| Total Expenditures | 194,613,599 | 203,512,176 | 205,850,991 | 207,958,775 | 209,271,508 |
| Revenues over (under) Expenditures | - | - | - | 161,805 | 738,252 |
| Estimated Unreserved Fund Balance | 43,521,148 | 42,053,392 | 34,823,988 | 34,985,793 | 35,724,044 |
| as a % of Current Budget | 22.36% | 20.66% | 16.92% | 16.82% | 17.07% |
| Property Tax Rate | .63 / 100 | .63 / 100 | .63 / 100 | .675 / 100 | .675 / 100 |
| Total Debt Service Payments | 42,269,653 | 46,007,911 | 44,256,245 | 43,753,792 | 42,487,604 |
| as a % of Current Budget | 21.72% | 22.61% | 21.50% | 21.04% | 20.30% |

Five Year Financial Plan - B

GENERAL FUND

Reval

| Budgeted Revenues for: | 2011 | 2012 | 2013 | 2014 | 2015 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Estimated operating revenues from previous fiscal year | 197,223,716 | 189,535,576 | 194,036,468 | 198,689,529 | 202,242,468 |
| Change resulting from Revaluation | - | - | (7,997,769) | - | - |
| Annual Change in Property Taxes | (2,939,951) | 219,570 | 1,692,712 | 2,287,458 | 3,209,928 |
| Increase in Sales Tax (4.25 cent in 2013) | - | - | 8,237,996 | - | - |
| Register of Deeds Fees | 1,080 | 180,000 | 177,000 | 217,000 | 220,000 |
| Building Inspection Fees | (391,000) | 200,000 | 200,000 | 250,000 | 250,000 |
| Increase (Decrease) in other Revenues | (2,895,032) | - | - | - | - |
| Growth in Sales taxes (1.5% & 2.0% FY12 to FY 15) | (392,203) | 401,322 | 543,122 | 692,481 | 851,751 |
| Addition of 1/4 cent sales tax for education cost | - | 3,500,000 | 1,800,000 | 106,000 | 108,120 |
| Reduction in Taxes - Article 39 and Article 44 (Medicaid) | (1,071,034) | - | - | - | - |
| Total Re-occurring Revenues | 189,535,576 | 194,036,468 | 198,689,529 | 202,242,468 | 206,882,267 |
| One Time Revenue Sources | | | | | |
| Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capitalized Interest Proceeds - School Debt | 3,967,669 | 3,967,669 | - | - | - |
| Grants (Library/Staff for Food Council) | 170,354 | 70,354 | - | - | - |
| Lottery Proceeds | - | 3,859,929 | 7,259,657 | 5,744,970 | 2,600,000 |
| Fund Balance | - | 1,467,756 | - | - | - |
| Total Revenues | 194,613,599 | 203,512,176 | 206,389,186 | 208,087,438 | 209,482,267 |
| Budgeted Expenditures for: | | | | | |
| Estimated operating expenditures from previous fiscal year | 189,996,364 | 192,533,245 | 202,261,822 | 204,392,926 | 206,738,186 |
| RCCC Current Expense Funding | 53,714 | 37,044 | 37,785 | 38,541 | 39,312 |
| School Current Expense Funding: | | | | | |
| Current Operations | 1,500,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Building and Grounds Maintenance | - | 40,000 | 40,000 | 40,000 | 40,000 |
| Opening New Schools | - | - | - | - | - |
| New Debt Service | | | | | |
| Housing Unit for Detention Center | 3,100,000 | (154,250) | (124,000) | (124,000) | (145,000) |
| School Debt | 2,149,154 | 4,735,000 | (142,050) | (197,950) | (224,400) |
| Parking Deck | - | - | - | - | - |
| Retirement of Debt Service | (1,184,755) | (842,492) | (1,485,616) | (180,503) | (896,788) |
| Fulfilled/Added Econ Dev Incentive Grants | (186,080) | 52,065 | (319,542) | (77,148) | (258,000) |
| Maximum County Contribution for NC Research Campus | - | - | 1,300,000 | - | - |
| Salaries and Benefits: | | | | | |
| Reduction in Workforce | (2,475,204) | - | - | - | - |
| COLA and Merits | 1,680,553 | 1,795,696 | 1,939,888 | 1,959,988 | 1,928,175 |
| Restored Position - Soil & Water | 49,024 | - | - | - | - |
| Retirement Incentive/Vacation Payout (estimated) | 250,000 | - | - | - | - |
| New Positions inclusive of all benefits - Detention Unit | 863,631 | 2,922,534 | - | - | - |
| Increase in operational cost for the Housing Unit | - | 260,000 | - | - | - |
| Increase (Decrease) in Contingency | 263,883 | - | - | - | - |
| Misc. Increases in Operational Expenditures | (3,627,202) | - | - | - | - |
| Cabarrus Health Alliance Funding | 100,163 | 82,980 | 84,639 | 86,332 | 88,059 |
| Total Operating Expenditures | 192,533,245 | 202,261,822 | 204,392,926 | 206,738,186 | 208,109,544 |
| Funding for Capital Projects: | | | | | |
| Capital Improvement Plan - Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capital Improvement Plan - General Fund Monies | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 |
| Contribution to Capital Reserve Fund | - | - | - | - | - |
| Staff position for Food Council | 70,354 | 70,354 | - | - | - |
| Total Expenditures | 194,613,599 | 203,512,176 | 205,902,926 | 207,908,186 | 209,179,544 |
| Revenues over (under) Expenditures | - | - | 486,260 | 179,252 | 302,723 |
| Estimated Unreserved Fund Balance | 43,521,148 | 42,053,392 | 42,539,652 | 42,718,904 | 43,021,627 |
| as a % of Current Budget | 22.36% | 20.66% | 20.66% | 20.55% | 20.57% |
| Property Tax Rate | .63 / 100 | .63 / 100 | .6725 / 100 | .6725 / 100 | .6725 / 100 |
| Total Debt Service Payments | 42,269,653 | 46,007,911 | 44,256,245 | 43,753,792 | 42,487,604 |
| as a % of Current Budget | 21.72% | 22.61% | 21.49% | 21.04% | 20.31% |

Five Year Financial Plan - C

Eliminates the 1/4 Cent Sales Tax Option In FY 2012

GENERAL FUND

Reval

| Budgeted Revenues for: | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Estimated operating revenues from previous fiscal year | 197,223,716 | 189,535,576 | 194,605,942 | 189,020,847 | 203,278,114 |
| Change resulting from Revaluation | - | - | (8,251,666) | - | - |
| Annual Change in Property Taxes | (2,939,951) | 219,570 | 1,746,449 | 2,219,176 | 3,377,611 |
| Inc (Dec) in Property Tax (2 cent in FY12, 5.5 cent FY14, reduction of .25 in FY15) | - | 4,069,474 | - | 10,878,610 | (506,416) |
| Register of Deeds Fees | 1,080 | 180,000 | 177,000 | 217,000 | 220,000 |
| Building Inspection Fees | (391,000) | 200,000 | 200,000 | 250,000 | 250,000 |
| Increase (Decrease) in other Revenues | (2,895,032) | - | - | - | - |
| Growth (Dec) in Sales taxes | (392,203) | 401,322 | 543,122 | 692,481 | 851,751 |
| Addition of 1/4 cent sales tax for education cost | - | - | - | - | - |
| Reduction in Taxes - Article 39 and Article 44 (Medicaid) | (1,071,034) | - | - | - | - |
| Total Re-occurring Revenues | 189,535,576 | 194,605,942 | 189,020,847 | 203,278,114 | 207,471,060 |
| One Time Revenue Sources | | | | | |
| Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capitalized Interest Proceeds - School Debt | 3,967,669 | 3,967,669 | - | - | - |
| Grants (Library/Staff for Food Council) | 170,354 | 70,354 | - | - | - |
| Lottery Proceeds | - | 4,092,517 | 7,985,442 | 4,786,597 | 2,600,000 |
| Fund Balance | - | 898,282 | 8,660,090 | - | - |
| Total Revenues | 194,613,599 | 203,744,764 | 206,106,379 | 208,164,711 | 210,071,060 |
| Budgeted Expenditures for: | | | | | |
| Estimated operating expenditures from previous fiscal year | 189,996,364 | 192,533,245 | 202,261,822 | 204,340,991 | 206,788,775 |
| RCCC Current Expense Funding | 53,714 | 37,044 | 37,785 | 38,541 | 39,312 |
| School Current Expense Funding: | | | | | |
| Current Operations | 1,500,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Building and Grounds Maintenance | - | 40,000 | 40,000 | 40,000 | 40,000 |
| Opening New Schools | - | - | - | - | - |
| New Debt Service | | | | | |
| Housing Unit for Detention Center | 3,100,000 | (154,250) | (124,000) | (124,000) | (145,000) |
| School Debt | 2,149,154 | 4,735,000 | (142,050) | (197,950) | (224,400) |
| Parking Deck | - | - | - | - | - |
| Retirement of Debt Service | (1,184,755) | (842,492) | (1,485,616) | (180,503) | (896,788) |
| Fulfilled/Added Econ Dev Incentive Grants | (186,080) | 52,065 | (371,477) | 25,376 | (216,625) |
| Maximum County Contribution for NC Research Campus | - | - | 1,300,000 | - | - |
| Salaries and Benefits: | | | | | |
| Reduction in Workforce | (2,475,204) | - | - | - | - |
| COLA and Merits | 1,680,553 | 1,795,696 | 1,939,888 | 1,959,988 | 1,928,175 |
| Restored Position - Soil & Water | 49,024 | - | - | - | - |
| Retirement Incentive/Vacation payouts (estimated) | 250,000 | - | - | - | - |
| New Positions inclusive of all benefits - Detention Unit | 863,631 | 2,922,534 | - | - | - |
| Increase in operational cost for the Housing Unit | - | 260,000 | - | - | - |
| Increase (Decrease) in Contingency | 263,883 | - | - | - | - |
| Misc. Increases (Decreases) in Operational Expenditures | (3,627,202) | - | - | - | - |
| Vehicles New & Replacements - General Govt | - | - | - | - | - |
| Building Maintenance Repairs | - | - | - | - | - |
| Cabarrus Health Alliance Funding | 100,163 | 82,980 | 84,639 | 86,332 | 88,059 |
| Total Operating Expenditures | 192,533,245 | 202,261,822 | 204,340,991 | 206,788,775 | 208,201,508 |
| Funding for Capital Projects: | | | | | |
| Capital Improvement Plan - Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capital Improvement Plan - General Fund Monies | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 |
| Staff position for Food Council | 70,354 | 70,354 | - | - | - |
| Total Expenditures | 194,613,599 | 203,512,176 | 205,850,991 | 207,958,775 | 209,271,508 |
| Revenues over (under) Expenditures | - | 232,588 | 255,388 | 205,936 | 799,551.50 |
| Estimated Unreserved Fund Balance | 43,521,148 | 42,855,454 | 34,450,752 | 34,656,688 | 35,456,239 |
| as a % of Current Budget | 22.36% | 21.06% | 16.74% | 16.67% | 16.94% |
| Property Tax Rate | .63 / 100 | .65 / 100 | .65 / 100 | .705 / 100 | .7025 / 100 |
| Total Debt Service Payments | 42,269,653 | 46,007,911 | 44,256,245 | 43,753,792 | 42,487,604 |
| as a % of Current Budget | 21.72% | 22.61% | 21.50% | 21.04% | 20.30% |

Five Year Financial Plan - D

Eliminates the 1/4 Cent Sales Tax Option In FY 2012

GENERAL FUND

| | Reval | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 |
| Budgeted Revenues for: | | | | | |
| Estimated operating revenues from previous fiscal year | 197,223,716 | 189,535,576 | 194,605,942 | 198,735,607 | 202,284,969 |
| Change resulting from Revaluation | - | - | (8,251,666) | - | - |
| Annual Change in Property Taxes | (2,939,951) | 219,570 | 1,746,449 | 2,389,881 | 3,353,656 |
| Inc in Property Tax (2 cent FY 2012, 5 cent FY 2013, reduction of .25 in FY15) | - | 4,069,474 | 9,714,760 | - | (506,203) |
| Register of Deeds Fees | 1,080 | 180,000 | 177,000 | 217,000 | 220,000 |
| Building Inspection Fees | (391,000) | 200,000 | 200,000 | 250,000 | 250,000 |
| Increase (Decrease) in other Revenues | (2,895,032) | - | - | - | - |
| Growth in Sales taxes (1.5% & 2.0% FY12 to FY 15) | (392,203) | 401,322 | 543,122 | 692,481 | 851,751 |
| Addition of 1/4 cent sales tax for education cost | - | - | - | - | - |
| Reduction in Taxes - Article 39 and Article 44 (Medicaid) | (1,071,034) | - | - | - | - |
| Total Re-occurring Revenues | 189,535,576 | 194,605,942 | 198,735,607 | 202,284,969 | 206,454,174 |
| One Time Revenue Sources | | | | | |
| Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capitalized Interest Proceeds - School Debt | 3,967,669 | 3,967,669 | - | - | - |
| Grants (Library/Staff for Food Council) | 170,354 | 70,354 | - | - | - |
| Lottery Proceeds | - | 3,859,929 | 7,311,699 | 5,505,443 | 2,787,485 |
| Fund Balance | - | 898,282 | - | 17,774 | - |
| Total Revenues | 194,613,599 | 203,512,176 | 206,487,306 | 207,908,186 | 209,241,659 |
| Budgeted Expenditures for: | | | | | |
| Estimated operating expenditures from previous fiscal year | 189,996,364 | 192,533,245 | 202,261,822 | 204,392,926 | 206,738,186 |
| RCCC Current Expense Funding | 53,714 | 37,044 | 37,785 | 38,541 | 39,312 |
| School Current Expense Funding: | | | | | |
| Current Operations | 1,500,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| Building and Grounds Maintenance | - | 40,000 | 40,000 | 40,000 | 40,000 |
| Opening New Schools | - | - | - | - | - |
| New Debt Service | | | | | |
| Housing Unit for Detention Center | 3,100,000 | (154,250) | (124,000) | (124,000) | (145,000) |
| School Debt | 2,149,154 | 4,735,000 | (142,050) | (197,950) | (224,400) |
| Parking Deck | - | - | - | - | - |
| Retirement of Debt Service | (1,184,755) | (842,492) | (1,485,616) | (180,503) | (896,788) |
| Fulfilled/Added Econ Dev Incentive Grants | (186,080) | 52,065 | (319,542) | (77,148) | (258,000) |
| Maximum County Contribution for NC Research Campus | - | - | 1,300,000 | - | - |
| Salaries and Benefits: | | | | | |
| Reduction in Workforce | (2,475,204) | - | - | - | - |
| COLA and Merits | 1,680,553 | 1,795,696 | 1,939,888 | 1,959,988 | 1,928,175 |
| Restored Position - Soil & Water | 49,024 | - | - | - | - |
| Retirement Incentive/Vacation Payout (estimated) | 250,000 | - | - | - | - |
| New Positions inclusive of all benefits - Detention Unit | 863,631 | 2,922,534 | - | - | - |
| Increase in operational cost for the Housing Unit | - | 260,000 | - | - | - |
| Increase (Decrease) in Contingency | 263,883 | - | - | - | - |
| Misc. Increases in Operational Expenditures | (3,627,202) | - | - | - | - |
| Cabarrus Health Alliance Funding | 100,163 | 82,980 | 84,639 | 86,332 | 88,059 |
| Total Operating Expenditures | 192,533,245 | 202,261,822 | 204,392,926 | 206,738,186 | 208,109,544 |
| Funding for Capital Projects: | | | | | |
| Capital Improvement Plan - Capital Reserve Funds | 940,000 | 110,000 | 440,000 | 100,000 | - |
| Capital Improvement Plan - General Fund Monies | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 |
| Contribution to Capital Reserve Fund | - | - | 584,380 | - | - |
| Staff position for Food Council | 70,354 | 70,354 | - | - | - |
| Total Expenditures | 194,613,599 | 203,512,176 | 206,487,306 | 207,908,186 | 209,179,544 |
| Revenues over (under) Expenditures | - | - | - | - | 62,115 |
| Estimated Unreserved Fund Balance | 43,521,148 | 42,622,866 | 42,622,866 | 42,605,092 | 42,667,207 |
| as a % of Current Budget | 22.36% | 20.94% | 20.64% | 20.49% | 20.40% |
| Property Tax Rate | .63 / 100 | .65 / 100 | .70 / 100 | .70 / 100 | .6975 / 100 |
| Total Debt Service Payments | 42,269,653 | 46,007,911 | 44,256,245 | 43,753,792 | 42,487,604 |
| as a % of Current Budget | 21.72% | 22.61% | 21.43% | 21.04% | 20.31% |

Five Year Financial Plan

SOLID WASTE FUND

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>Budgeted Revenues for:</u> | | | | | |
| Estimated operating revenues from previous fiscal years | \$ 1,300,000 | 1,499,118 | 1,526,243 | 1,590,818 | 1,620,236 |
| Increase in Tipping Fees | 85,000 | 27,125 | 64,575 | 29,418 | 68,786 |
| Increase in Operating Revenues | 114,118 | | | | |
| Fund Balance Appropriated | 1,756,539 | \$ - | \$ - | \$ - | \$ - |
| | <u>3,255,657</u> | <u>1,526,243</u> | <u>1,590,818</u> | <u>1,620,236</u> | <u>1,689,022</u> |
| <u>Budgeted Expenses for:</u> | | | | | |
| Estimated operating expenses from previous fiscal years | 1,152,000 | 1,179,157 | 1,214,532 | 1,250,968 | 1,288,497 |
| Increase in Operating Expenses | 27,157 | 35,375 | 36,436 | 37,529 | 38,655 |
| Total Operating Expenses | <u>1,179,157</u> | <u>1,214,532</u> | <u>1,250,968</u> | <u>1,288,497</u> | <u>1,327,152</u> |
| <u>Funding for Capital Purchases:</u> | | | | | |
| Capital Outlay | 2,076,500 | - | - | - | - |
| Total Expenses | <u>\$ 3,255,657</u> | <u>\$ 1,214,532</u> | <u>\$ 1,250,968</u> | <u>\$ 1,288,497</u> | <u>\$ 1,327,152</u> |
| Revenues over (under) expenses | - | 311,711 | 339,850 | 331,739 | 361,870 |
| Closure/Postclosure Liability Contribution | <u>1,026,964</u> | <u>1,088,929</u> | <u>1,120,198</u> | <u>1,149,215</u> | <u>1,178,712</u> |
| Estimated Unreserved Fund Balance | 752,100 | (25,118) | (805,465) | (1,622,941) | (2,439,783) |

Five Year Financial Plan

CABARRUS ARENA & EVENTS CENTER FUND

COUNTY FAIR

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Budgeted Revenues for:</u> | | | | | |
| Estimated operating revenues from previous fiscal year | \$ 620,069 | \$ 622,369 | \$ 634,816 | \$ 653,861 | \$ 673,477 |
| Increase in revenues | 2,300 | 12,447 | 19,044 | 19,616 | 20,204 |
| Total Operating Revenues | 622,369 | 634,816 | 653,861 | 673,477 | 693,681 |
| Fund Balance Appropriated | - | - | - | - | - |
| Total Revenues | 622,369 | 634,816 | 653,861 | 673,477 | 693,681 |
| <u>Budgeted Expenditures for:</u> | | | | | |
| Estimated operating expenditures from previous fiscal year | 567,928 | 580,754 | 586,771 | 593,120 | 599,817 |
| COLA & Merits | 1,385 | 6,017 | 6,348 | 6,697 | 7,066 |
| Increase (decrease) in operational expenditures: | 11,441 | | | | |
| Total Operating Expenditures | 580,754 | 586,771 | 593,120 | 599,817 | 606,883 |
| <u>Funding for Capital Purchases</u> | | | | | |
| Capital Outlay | - | - | - | - | - |
| Total Expenditures | \$ 580,754 | \$ 586,771 | \$ 593,120 | \$ 599,817 | \$ 606,883 |
| Surplus | 41,615 | 48,045 | 60,741 | 73,660 | 86,798 |

ARENA & EVENTS CENTER

| | <u>2011</u> | <u>2012</u> | <u>2013</u> | <u>2014</u> | <u>2015</u> |
|---|-------------------|------------------|--------------------|---------------------|---------------------|
| <u>Budgeted Revenues for:</u> | | | | | |
| Contribution to the Arena from the General Fund | 620,548 | 595,548 | 570,548 | 545,548 | 520,548 |
| Contribution to the Arena from the CVB | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| Total Contribution Revenues | 720,548 | 695,548 | 670,548 | 645,548 | 620,548 |
| Surplus from the County Fair (shown above) | 41,615 | 48,045 | 60,741 | 73,660 | 86,798 |
| Total Revenues | 762,163 | 743,593 | 731,289 | 719,208 | 707,346 |
| <u>Budgeted Expenditures for:</u> | | | | | |
| Building Improvements - General Services | 77,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| Contribution to the Arena - SMG | 720,548 | 743,593 | 731,289 | 719,208 | 707,346 |
| Total Expenditures | 797,548 | 833,593 | 821,289 | 809,208 | 797,346 |
| Total Fund Surplus | (35,385) | (90,000) | (90,000) | (90,000) | (90,000) |
| Estimated Unreserved Fund Balance | \$ 161,340 | \$ 71,340 | \$ (18,660) | \$ (108,660) | \$ (198,660) |

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

1.96%. At June 30, 2010, the County’s legal debt limit is \$1,282,792,565. The actual applicable outstanding debt is expected to be \$423,582,486, or 33.02% of the legal debt limit, which equates to \$2,394, per capita, comprises of \$112,565,000, in General Obligation (G.O) debt, \$294,990,000, in Certificates of Participation, \$12,745,142, in outstanding installment financing, and \$3,282,344, in capital leases.

A review of FY 2011 planned capital projects and available revenue sources reveals that \$1,070,000, 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. General Fund spending is projected to remain flat at \$1.07 million in each of the subsequent years covered by the CIP and the Five Year Plan.

The largest increase in future operating budgets, the CIP, and the Five Year Plan will be in debt service to fund the new Housing Unit for the Detention Center and school construction/renovations. Costs associated with these projects will be offset by the retirement of existing debt and Capital Reserve funding. The addition of the Jail Housing facility will have both an operational and personnel impact in fiscal years 2011 and 2012. For FY 2011, seventy-seven new jail detention officers, inclusive of benefits, will be hired beginning March 1, 2011 and concluding May 1, 2011 at a cost of \$863,631, based on the staggered hire in date. These positions will be annualized in the preceding fiscal year and impact the 2012 General Fund budget approximately \$2.9 million. Furthermore, the opening of the Housing Unit will require additional maintenance, utilities, and other operational costs of \$260,000 realized in FY 2012.

The projects for the Five Year CIP for 2011-2015 total \$31,139,391. Of this amount, debt totals \$14,637,156 and cash resources equal \$16,502,235. The cash resources are derived as follows: General Fund, \$5,350,000; Capital Reserve Fund – General Fund, \$1,590,000; Capital Projects Fund, \$2,500,000; Capital Reserve Fund - Other, \$4,885,735; Grants, \$100,000; and Landfill Fund \$2,076,500.

CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2010/11

| PROJECTS | ADOPTED FY 2010 | ADOPTED FY 2011 | PLANNING FY 2012 | PLANNING FY 2013 | PLANNING FY 2014 | PLANNING FY 2015 | PLANNING Beyond |
|---|------------------------|-------------------------|------------------------|------------------------|---------------------|---------------------|--------------------|
| <u>General Government:</u> | | | | | | | |
| Governmental Campus | 2,000,000 ¹ | | | | | | |
| IT Disaster Recovery Plan & Data Backup | 180,000 | | | | | | |
| Finance - ERP/Financial Software | | | | | | | 3,500,000 |
| GSA - Grounds Division Relocation | | | | | | | 260,000 |
| RCCC - Pave/Irrig Parking Lot | 300,000 | | | | | | |
| Parking Deck - Downtown Area | | | | | | | 5,500,000 |
| Old Jail Demo/Resurface | | | 2,000,000 ¹ | | | | |
| Elections Voting Equipment | | | | | | | 2,000,000 |
| General Services Building - Addition | | | | | | | 325,000 |
| Historic Courthouse Roof, Boxing, & Painting | 700,000 ¹³ | | | | | | |
| Courthouse Chiller | | | 110,000 ¹³ | | | | |
| + Governmental Center, Concord Library, and Courthouse Exterior Caulking & Waterproofing | | | | 240,000 ¹³ | | | |
| + Governmental Center Main Area Handlers Return Fans | | | | 100,000 ¹³ | | | |
| + Sheriff Administration Building Upfit & Elections Demolition | | 2,500,000 ¹² | | | | | |
| <u>Culture and Recreation:</u> | | | | | | | |
| Robert Wallace Park | | | | | | | 7,450,000 |
| Camp T.N. Spencer Park | | | | 849,735 ¹ | | | 1,629,600 |
| Frank Liske Park - Multi Projects | | | | | | | 795,342 |
| Arena - Storage | 40,000 | 650,000 ¹³ | | | | | |
| Northeast Cabarrus Community Park | | | | | | | 7,300,000 |
| Frank Liske Park - Artificial Turf (by GSA) | | | | | | | 1,600,000 |
| Misc School Park Projects | | | | | | | 5,000,000 |
| North Cabarrus Park | | | | | | | 3,000,000 |
| Rocky River Greenway | | | | | | | 75,100,000 |
| Arena - HVAC Upgrade | | | | 1,000,000 ¹ | | | |
| Park Land Acquisition | | | | | | | 30,000,000 |
| Harrisburg School Park | | | | | | | 500,000 |
| * Concord Library Renovation | 750,000 ¹⁰ | | | | | | |

**CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2010/11**

| PROJECTS | ADOPTED FY 2010 | ADOPTED FY 2011 | PLANNING FY 2012 | PLANNING FY 2013 | PLANNING FY 2014 | PLANNING FY 2015 | PLANNING Beyond |
|---|-----------------------|------------------------|----------------------|-----------------------|-----------------------|---------------------|--------------------|
| Mt. Pleasant Library Expansion | | | | | | | 456,000 |
| Kannapolis Library Program Room | | | | | | | 525,300 |
| Midland/S. Cabarrus Library Branch | | | | | | | 2,876,000 |
| West Cabarrus Library Branch | | | | | | | 4,514,000 |
| + Library System Software | | 100,000 ³ | | | | | |
| Concord Library Chiller | 100,000 | 40,000 ¹³ | | | | | |
| <u>Public Safety:</u> | | | | | | | |
| 800 MHz Radios for Public Safety Depts. | | 336,000 ¹ | | | | | |
| Public Safety Training Facility | | | | | | | 17,000,000 |
| Courthouse Expansion / Relocation | | | | | | | 52,500,000 |
| Communications Improvements | | | 700,000 ¹ | | | | 5,000,000 |
| <u>Environmental Protection:</u> | | | | | | | |
| Landfill Site Expansion | | 1,931,500 ⁴ | | | | | |
| Bulldozer Replacement | | 145,000 ⁴ | | | | | |
| <u>Human Services:</u> | | | | | | | |
| DSS Case Mgt Software | 500,000 ¹³ | | | | | | |
| Human Services Bldg HVAC | | 100,000 ¹³ | | 100,000 ¹³ | 100,000 ¹³ | | |
| Kannapolis Area Senior Center | | | | | | | 3,390,000 |
| Senior Center Expansion | | | | | | | 1,715,000 |
| Human Services Building | | | | | | | 30,000,000 |
| Southern Cabarrus Senior Center | | | | | | | 3,390,000 |

CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2010/11

| PROJECTS | ADOPTED FY 2010 | ADOPTED FY 2011 | PLANNING FY 2012 | PLANNING FY 2013 | PLANNING FY 2014 | PLANNING FY 2015 | PLANNING Beyond |
|--|------------------------|-----------------------|--------------------------|---------------------|---------------------|---------------------|--------------------|
| Education: | | | | | | | |
| Cabarrus County Schools | | | | | | | |
| School Construction/Renovations | 1,738,682 ¹ | | 11,102,856 ¹⁴ | | | | |
| Land Purchases/Architecture Fees | 3,060,861 ⁸ | | | | | | |
| Capital Outlay Expense Funding | 1,866,850 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | |
| Subtotal Cabarrus County Schools | 6,666,393 | 1,020,000 | 12,122,856 | 1,020,000 | 1,020,000 | 1,020,000 | - |
| Kannapolis City Schools | | | | | | | |
| School Construction/Renovations | | | 3,534,300 ¹⁴ | | | | |
| Land Purchases/Architecture Fees | 424,220 ⁸ | | | | | | |
| Capital Outlay Expense Funding | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Subtotal Kannapolis City Schools | 474,220 | 50,000 | 3,584,300 | 50,000 | 50,000 | 50,000 | - |
| Rowan Cabarrus Community College | | | | | | | |
| Capital Outlay Expense Funding | | 150,000 ¹³ | | | | | |
| Additional Campus Bldg - Design/Build | | | | | | | 10,000,000 |
| Subtotal RCCC | - | 150,000 | - | - | - | - | 10,000,000 |
| Land/Architect/Engineering/Other Funds | | | | | | | |
| SUBTOTAL EDUCATION | 7,140,613 | 1,220,000 | 15,707,156 | 1,070,000 | 1,070,000 | 1,070,000 | 10,000,000 |
| GRAND TOTAL - CABARRUS COUNTY | 11,710,613 | 7,022,500 | 18,517,156 | 3,359,735 | 1,170,000 | 1,070,000 | 275,326,242 |
| Adequate Public Facility Fund | | | | | | | |
| Capital Reserve Fund - Other | (6,138,682) | (336,000) | (2,700,000) | (1,849,735) | | | |
| COPS Funding | | | | | | | |
| GO Bonds | | | | | | | |
| Grants/Other | | (100,000) | | | | | |
| Landfill Enterprise Fund | | (2,076,500) | | | | | |
| Lottery Proceeds - Cabarrus | (3,060,861) | | | | | | |
| Lottery Proceeds - Kannapolis | (424,220) | | | | | | |
| Other (Cannon Trust) | (750,000) | | | | | | |
| Capital Projects Funds | | (2,500,000) | | | | | |
| Undetermined Debt Instrument/QSCB's | | | (14,637,156) | | | | TBD |
| GENERAL FUND TOTALS | | | | | | | |
| FUNDING PROVIDED BY CAPITAL RESERVE FUNDS | 1,200,000 | 940,000 | 110,000 | 440,000 | 100,000 | | |
| FUNDING PROVIDED BY GENERAL FUND MONIES | 1,336,850 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 1,070,000 | 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

Paid by Debt

Paid by Cash Resources

% Paid by Cash

31,139,391

14,637,156

16,502,235

52.99%

Capital Improvement Plan

Department: Multi-Department

Project Title: Governmental Campus

Project Description:

The Governmental Campus will consist of facilities to address needed office and vehicle storage space for several departments, including the Board of Elections, Emergency Medical Services, Parks Administration, Transportation and Veterans Services. These departments are currently located in either overcrowded, inaccessible, or leased facilities. The Adopted site for the new governmental campus is the county-owned old fairgrounds property on Cabarrus Avenue. Included with the County's space needs study is a basic plan for this campus. The next stages will be completion of a detailed master plan, design, and construction.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 2,000,000 | | | | | | |
| Equipment | | | | | | | |
| Total | 2,000,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Capital Reserve | 2,000,000 | | | | | | |
| Total | 2,000,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Operational efficiencies will be realized with the co-location of these departments which are currently housed at different locations throughout the county. Energy efficiencies are also anticipated with newer LEED designed facilities.

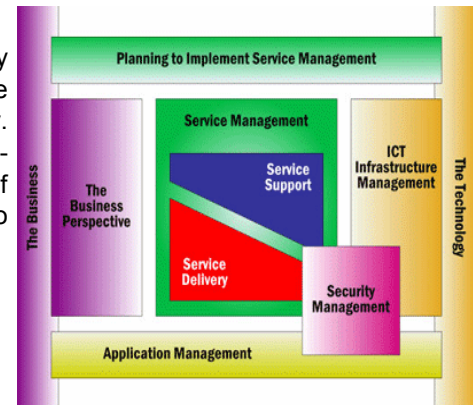
Capital Improvement Plan

Department: Information Technology Services

Project Title: Strategic & Disaster Recovery Plan / Colocation Data Center

Project Description:

Strategic Technology Plan to identify and optimize future technology investments required to achieve county goals. This plan will focus on core business processes, business continuity education, and disaster recovery. The Strategic Technology Plan will then be used to plan and design a colocation data center in Human Services Building to increase the reliability of the county's information technology infrastructure, and provide a means to continue key county business operations in the event of a disaster.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☒ In Progress

| | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Project Costs | | | | | | | |
| Planning/Design | 20,000 | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 60,000 | | | | | | |
| Equipment | 100,000 | | | | | | |
| Other | | | | | | | |
| Total | 180,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | 180,000 | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other | | | | | | | |
| Total | 180,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | 35,000 | | | | | | |

Operating Budget Impact:

Operating budget impact of the Strategic Technology Plan will include hardware maintenance and licensing fees.

Capital Improvement Plan

Department Finance

Project Title Enterprise Resource Planning Software

Project Description:

The desired enterprise technology will accommodate the County's needs in a variety of areas including: financial systems, human resources, payroll, contract administration, procurement, purchasing, asset management, fleet management, etc. All departments will utilize some portion of the program at various levels. Business intelligence will enable the County to track, understand, and manage enterprise performance. Since 1998, the County has been using MUNIS packages for financial and human resources. There are greater capabilities in the marketplace that will allow the County to increase its capability as well as operate more efficiently. Request for proposals with purchase and implementation is planned to begin in 2015.



Type: ☐ New ☒ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 3,500,000 |
| Total | | | | | | | 3,500,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 3,500,000 |
| Total | | | | | | | 3,500,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 600,000 |

Operating Budget Impact:

Unquantifiable savings will be realized in work productivity in various departments. Licensing costs and product upgrades are anticipated to cost 20% of software purchase price, estimated at \$300,000 per year.

Capital Improvement Plan

Department: General Services

Project Title: Relocate Grounds Division Headquarters

Project Description:

Construct Headquarters space inside recently built Grounds Division Equipment Shelter and enclose the exterior walls of new building, build new fueling structure away from stream. The current Headquarters building was built in 1982 and more storage space is needed. We plan to use existing Office/Headquarter Space/Old Building for storage of equipment parts, materials and supplies. Also, the storage of pesticides/herbicides must be in a controlled HVAC environment.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 20,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 217,000 |
| Equipment | | | | | | | 3,000 |
| Other | | | | | | | 20,000 |
| Total | | | | | | | 260,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other TBD | | | | | | | 260,000 |
| Total | | | | | | | 260,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 5,000 |

Operating Budget Impact:

Utilities will have a minimal impact.

Capital Improvement Plan

Department: General Government (Education)

Project Title: Parking Lot Paving & Irrigation - Rowan Cabarrus Community College

Project Description:

Currently, the parking lot at the Rowan Cabarrus Community College located on Concord Parkway has a dirt and gravel parking lot. This project is to pave and curb the parking lot and provide irrigation that the school has requested around the buildings and in the parking islands.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 300,000 | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 300,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | 300,000 | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other | | | | | | | |
| Total | 300,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

There are no anticipated operational impacts.

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.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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: General Government

Project Title: Old Jail Demolition / Resurfacing

Project Description:

Demolish the current jail to provide surface parking for employees and public.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | 2,000,000 | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | 2,000,000 | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Capital Reserve | | | 2,000,000 | | | | |
| Total | | | 2,000,000 | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No anticipated annual operational impact.

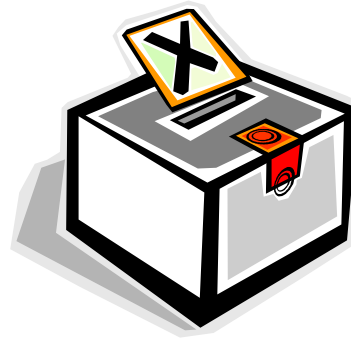
Capital Improvement Plan

Department: Board of Elections

Project Title: New Voting Equipment

Project Description:

The Board of Elections feels new voting equipment must be planned for due to our fiscal responsibility should the Federal and NC Statute change in future years. If future laws do not change the way we do business, we can continue use of the Federal funded optical scanners at the precinct level for a number of years. However, due to anticipated federal law changes, we anticipate a change by 2014 in our ADA equipment. In addition, if mega precincts become an option in the future, we will be required to go to DRE technology due to multiple ballot styles and the requirement to report by precinct. If federally mandated, there could potentially be grant funding to offset the cost of part of the equipment.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | 2,000,000 |
| Other | | | | | | | |
| Total | | | | | | | 2,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 2,000,000 |
| Total | | | | | | | 2,000,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

There are no anticipated additional operation impacts at this time. Current maintenance and support of equipment would transition to new voting equipment.

Capital Improvement Plan

Department: General Service Administration

Project Title: General Service Building Addition

Project Description:

Space is not adequate for space needs staffing recommendations or number of vehicles the county now has. Extra bays and lifts would allow more efficiency in labor hours as well as faster vehicle inspections. Recent space needs study also calls for additional space to be added for storage of parts.

Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 15,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 298,000 |
| Equipment | | | | | | | 7,000 |
| Other | | | | | | | 5,000 |
| Total | | | | | | | 325,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 325,000 |
| Total | | | | | | | 325,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 3,500 |

Operating Budget Impact:

Minimal impact expected with electrical lighting and natural gas for heating.

Capital Improvement Plan

Department: General Services

Project Title: Replacement of Historic Courthouse Roof, Boxing and Painting

Project Description:

The current roof on the historic courthouse is comprised of actually 3 different type of roofing materials, crimped copper, EPDM, and shingle. Over the past 9 months we have spent considerable time and cost (both internal and contractor) on locating and repairing leaks. The structural integrity of the copper roofing is in serious deterioration and we currently have 6 leaking locations in the attic that we keep buckets under. The problem with trying to repair the leaks is that the condition of the copper is so poor that trying to patch the holes only causes more wear on the roof. We would replace with a decorative roof that presents the "historic" and copper appearance in color but offers the structural integrity of a modern roofing system.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 700,000 | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 700,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other-Capital Reserve | 700,000 | | | | | | |
| Total | 700,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

This project has generated no anticipated operating budget impacts.

Capital Improvement Plan

Department: General Services

Project Title: Courthouse Chiller Replacement

Project Description:

The courthouse has two (2) rooftop chillers. One was replaced two (2) years ago as it had reached his mechanical life expectancy and also had two (2) non-repairable stages. The second chiller is now at the years of life where it needs to be replaced.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | 110,000 | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | 110,000 | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | | 110,000 | | | | |
| Total | | | 110,000 | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

There are no operating budget impacts anticipated presently.

Capital Improvement Plan

Department: General Services - Building Maintenance

Project Title: Governmental Center, Concord Library, and Courthouse Exterior Caulking and Precast Sealing

Project Description:

Based on inspection the exterior windows need to be recaulked and the precast will need to be sealed again. This type of activity is needed on a building every 10-15 years depending on size, exterior material, and weather. Based on inspection it will be needed in 2013. Several areas have already been repaired as temporary patches against water intrusion.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | 240,000 | | | |
| Total | | | | 240,000 | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | | | 240,000 | | | |
| Other | | | | | | | |
| Total | | | | 240,000 | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational impact anticipated at this time.

Capital Improvement Plan

Department: General Services - Building Maintenance

Project Title: Governmental Center Main Air Handlers Return Fans

Project Description:

The buildings current return fans that bring air back to the main air handlers in the basement are the ones originally installed when the building was constructed in the late 1980's.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | 100,000 | | | |
| Other | | | | | | | |
| Total | | | | 100,000 | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | | | 100,000 | | | |
| Other | | | | | | | |
| Total | | | | 100,000 | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

This project has generated no anticipated operating budget impacts.

Capital Improvement Plan

Department: Multi-Department

Project Title: Sheriff Administrative Building Upfit & Elections Demolition

Project Description:

7th floor of the Sheriff Administrative Building will address needed office and storage space for several departments, including the Board of Elections, Emergency Medical Services, Parks Administration, and Legal staff of Social Services. These departments are currently located in either overcrowded, inaccessible, or leased facilities. The next stages will be completion of a detailed plan, design, and construction. Once departments transition into this new space, the Elections department current location will be demolished

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 2,000,000 | | | | | |
| Equipment | | 500,000 | | | | | |
| Total | | 2,500,000 | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Projects Fund | | 2,500,000 | | | | | |
| Total | | 2,500,000 | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Operational efficiencies will be realized with the co-location of these departments which are currently housed at different locations throughout the county. Energy efficiencies are also anticipated with newer LEED designed facilities.

Capital Improvement Plan

Department: Parks

Project Title: Rob Wallace Park (Southeast Cabarrus Community Park)

Project Description:

Cabarrus County purchased 190 acres in 2008 for a park in the southeast part of the County. Livable Community Blueprint recommends a community park for the district. Phase I cost of \$2,403,859 includes: the main infrastructure, walking/biking/hiking trails, unlighted football/soccer fields (2), boardwalk, fishing pier, boat storage, picnic pavilions, maintenance building, bridges, picnic sites, camping sites, and support facilities and amenities. Phase 2 is projected to cost \$2,585,616: picnic sites, multipurpose building, restrooms, cabins, splash pad, lake dam construction, and support facilities and amenities. Phase 3 is estimated to cost \$2,261,765 and will include: amphitheatre, 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.



Type: ☐ New ☐ Expansion ☐ Replacement

Status: ☒ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 7,450,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 7,450,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other- TBD | | | | | | | 7,450,000 |
| Total | | | | | | | 7,450,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 467,500 |

Operating Budget Impact:

Operating impact will include a Park Manager and P/T Rangers, ATVs, Park Vehicles, regular maintenance issues (mowing, pruning, fertilization, cleaning, etc.) garbage/recycling pick-up, park equipment (paddleboats, basic maintenance equipment, etc.). Other operating expenses such as utility bills for buildings and parking lot lights, phones, computers, security cameras and basic maintenance equipment will be necessary.

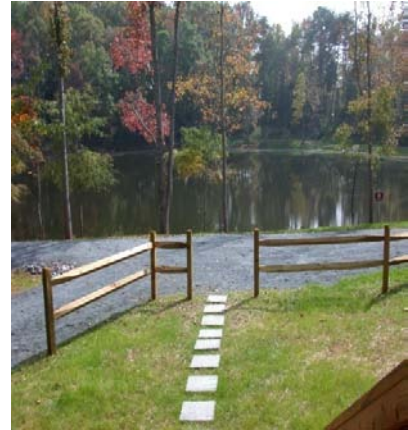
Capital Improvement Plan

Department: Parks

Project Title: Camp T.N. Spencer Park

Project Description:

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, playground, building improvements and signage. Cabarrus County Parks received a NC Parks and Recreation Trust Fund grant for \$250,000 and new facilities were opened to the public in 2004. Phase II construction of the public bathhouse for the pool at Camp T.N. Spencer. 2009 construction included grading, parking area, septic system, pump, pump house, and demolition of the existing restroom and pump house. 2013 includes the replacement of Helms Hall and the office/storage buildings.



Type: ☐ New ☒ Expansion ☒ Replacement

Status: ☒ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | 36,945 | | | 96,886 |
| Land/Acquisition | | | | | | | |
| Construction | | | | 738,900 | | | 1,467,123 |
| Equipment | | | | | | | |
| Other | | | | 73,890 | | | 65,591 |
| Total | | | | 849,735 | | | 1,629,600 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 1,629,600 |
| Other - Capital Reserve | | | | 849,735 | | | |
| Total | | | | 849,735 | | | 1,629,600 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operating impact anticipated

Capital Improvement Plan

Department: Parks

Project Title: Frank Liske - Multi Projects

Project Description:

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 water spray ground in will be completed in Phase I and Phase II (completion). Additional parking and lighting as well as water reclamation will be Phase II. This 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.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 7,450,000 |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 7,450,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other - TBD | | | | | | | 7,450,000 |
| Total | | | | | | | 7,450,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 26,000 |

Operating Budget Impact:

The budget impact will include P/T Staff, supplies and utilities, and maintenance for GSA. There will be fees charged to offset expenses. P/T Staff - \$16,000 and \$10,000 for start up supplies. The impact for utilities will be approximately \$10,000 annually for water and sewer and \$2,000 for electrical.

Capital Improvement Plan

Department: Arena & Events Center

Project Title: Storage Facility

Project Description:

Construction of a 10,000 square foot storage facility to house display equipment for the Cabarrus County Fair and basketball court, stage panels, chairs, flooring system, grounds maintenance equipment, and other items necessary for Cabarrus Arena operations.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | 40,000 | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 650,000 | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 40,000 | 650,000 | | | | | |
| Funding Sources | | | | | | | |
| General Fund | 40,000 | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | 650,000 | | | | | |
| Total | 40,000 | 650,000 | | | | | |
| Operating Impact | | | | | | | |
| Total | | -12,500 | -12,500 | | | | |

Operating Budget Impact:

Elimination of \$7,500 annual rental fees for temporary storage units and as much as \$5,000 annually in labor savings.

Capital Improvement Plan

Department: Parks

Project Title: Northeast Community Park

Project Description:

The Livable Community Blueprint adopted in 2002 identifies the northeast part of the county as being deficit in active park land. 100+ acres is identified as a community park. 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.



Type: ☐ New ☐ Expansion ☐ Replacement

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 7,300,000 |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 7,300,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other - TBD | | | | | | | 7,300,000 |
| Total | | | | | | | 7,300,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational budget anticipated at this time.

Capital Improvement Plan

Department: General Services

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

Project Description:

Artificial turf for 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.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 1,600,000 |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 1,600,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 1,600,000 |
| Total | | | | | | | 1,600,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | -20,000 |

Operating Budget Impact:

Reduction in the cost of mowing, field maintenance, and irrigation.

Capital Improvement Plan

Department: Parks

Project Title: School Park Projects Miscellaneous

Project Description:

As schools are built across the County, school parks will be built at select schools. These sites will be dictated by amount of land purchased and location. School Parks are developed to supplement Parks across the County to fill voids for athletic needs. Bethel & Pitts Elementary and Kannapolis Middle were the last school/parks built. These school/parks add quality of life to the citizens by providing playgrounds, athletic fields, and walking areas in a close proximity to their homes.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 5,000,000 |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 5,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other- TBD | | | | | | | 5,000,000 |
| Total | | | | | | | 5,000,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Complete final phases of the school parks if funds are available to coincide with the 15-year Cabarrus County Schools Facility plan.

Capital Improvement Plan

Department: Parks

Project Title: North Cabarrus Park

Project Description:

In 1998-99, the City of Kannapolis, Church of God Children's Home and Cabarrus County entered into two formal 20 year agreements for approx. 90 acres to jointly 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 City of Kannapolis, in 2005 Cabarrus County was awarded a matching grant from the State of NC for Phase III. 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 the creek in the park.



Type: ☐ New ☐ Expansion ☐ Replacement

Status: ☒ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 3,000,000 |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 3,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other - TBD | | | | | | | 3,000,000 |
| Total | | | | | | | 3,000,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational budget impact anticipated at this time.

Capital Improvement Plan

Department: Parks

Project Title: Greenway Plan

Project Description:

This project is the beginning of a multiyear plan to construct Greenways throughout Cabarrus County. In addition to the Carolina Thread Trail, a 15 County Regional Greenway with 107 miles in Cabarrus County, there are approximately 50 miles identified as County Connector routes. This brings the total to approximately 75 County Miles of Greenway. Land acquisitions, design and development will take many years to complete. The Adopted project included for 2015 is for land acquisition only. There will be no budget impact however this does enhance the quality of life by acquiring land for future development. When completed, this will also allow for alternate transportation to 15 counties in NC and SC.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 75,100,000 |
| Total | | | | | | | 75,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other - TBD | | | | | | | 75,100,000 |
| Total | | | | | | | 75,000,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational budget impact anticipated at this time.

Capital Improvement Plan

Department: Arena & Events Center (General Service Administration)

Project Title: HVAC System Upgrade and Replacements - Arena Complex

Project Description:

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 and 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.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | 40,000 | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | 960,000 | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | 1,000,000 | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | 1,000,000 | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Capital Reserve | | | | 1,000,000 | | | |
| Total | | | | 1,000,000 | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

A new system could result in utility savings due to energy efficiencies.

Capital Improvement Plan

Department: Parks

Project Title: Park Land Acquisition

Project Description:

The Park Commission has set a goal of October 2010 to have a priority list of areas throughout the County identified as Park Sites. The purchase and later development of Park Land enhances the quality of life for all citizens by providing quality facilities, green spaces, conservation issues and a place for facilities and friends to gather and enjoy. The Carolina Thread Trail and Greenways will be part of this plan.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | 30,000,000 |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 30,000,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other - TBD | | | | | | | 30,000,000 |
| Total | | | | | | | 30,000,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Funds to purchase land for the development of future parks is a high priority.

Capital Improvement Plan

Department: Parks

Project Title: Harrisburg School Park

Project Description:

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



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 21,740 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 478,260 |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 500,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 500,000 |
| Total | | | | | | | 500,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

The operating financial impact can not be determined at this time.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Concord Library Renovation

Project Description:

Plans are underway for a renovation of the Concord Library. The plans include redistributing space allocations to better suit the needs of the public, replacing outdated furniture and replacing lights and carpets with more sustainable options. The funding for this project is primarily from private donations already secured.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☒ In Progress

| | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Project Costs | | | | | | | |
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 750,000 | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 750,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Cannon Trust | 750,000 | | | | | | |
| Total | 750,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Since the renovation is only of existing space the impact on the budget should be minimal.

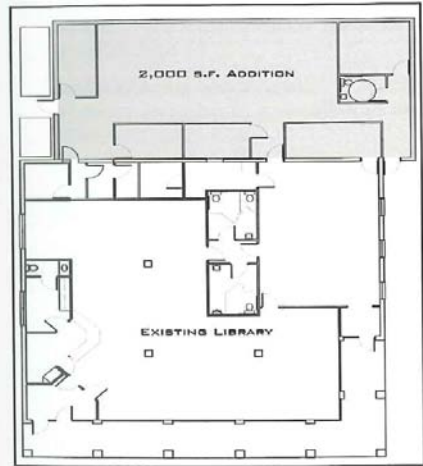
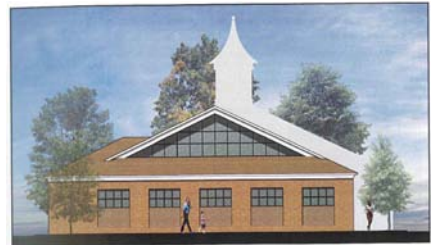
Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Mt. Pleasant Library Expansion

Project Description:

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.



Type: ☐ New ☒ Expansion ☐ Replacement

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-----------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 418,000 |
| Equipment | | | | | | | 38,000 |
| Other | | | | | | | |
| Total | | | | | | | 456,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Donations | | | | | | | 456,000 |
| Total | | | | | | | 456,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 9,500 |

Operating Budget Impact:

Operating budget would include an increase in maintenance and utilities.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Kannapolis Library Meeting Room

Project Description:

The Kannapolis Library does not have a meeting room for large groups. This is especially problematic for children's summer reading programs, family and adult programs. An addition of approximately 2000 SF is needed within the next 2 to 5 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.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 35,200 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 440,000 |
| Equipment | | | | | | | 50,000 |
| Other | | | | | | | |
| Total | | | | | | | 525,200 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | 35,200 |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Donations | | | | | | | 490,000 |
| Total | | | | | | | 525,200 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 15,000 |

Operating Budget Impact:

Operating budget would include an increase in maintenance and utilities.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Midland/South Cabarrus Library

Project Description:

The citizens of Midland and southern Cabarrus County are currently unserved by a public library. A library should be built in that area in the next 5 to 10 years. It is currently estimated that the library should be approximately 10,000 SF. 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.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 176,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 2,200,000 |
| Equipment | | | | | | | 200,000 |
| Other | | | | | | | 300,000 |
| Total | | | | | | | 2,876,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | 176,000 |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Donations | | | | | | | 2,700,000 |
| Total | | | | | | | 2,876,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 400,000 |

Operating Budget Impact:

Operating budget is based on the FY 2009-2010 operating budget for the Harrisburg Library.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: West Cabarrus Branch Library

Project Description:

The citizens of western Cabarrus County do not have easy access to a public library. A library should be built in that area in the next 4 to 8 years. It is currently estimated that the library should be approximately 15,000 SF. 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.

Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 264,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 3,300,000 |
| Equipment | | | | | | | 450,000 |
| Other | | | | | | | 500,000 |
| Total | | | | | | | 4,514,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | 264,000 |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Donations | | | | | | | 4,250,000 |
| Total | | | | | | | 4,514,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 700,000 |

Operating Budget Impact:

Operating budget is based on the FY 2009-2010 operating budget for the Kannapolis Library.

Capital Improvement Plan

Department: Library

Project Title: Replacement of Library's Computer System

Project Description:

The project is to replace the Cabarrus County Public Library's current automation system with an integrated library system from The Library Corporation that will better meet the needs of the patrons and staff. The project will entail purchasing and installing the software and any necessary hardware required for the operation of a new system. A grant to cover \$100,000 of the costs has been submitted to the State Library of North Carolina.

Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | 140,000 | | | | | |
| Total | | 140,000 | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | 100,000 | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | 40,000 | | | | | |
| Other | | | | | | | |
| Total | | 140,000 | | | | | |
| Operating Impact | | | | | | | |
| Total | | | -4,595 | | | | |

Operating Budget Impact:

Annual savings of \$4,595 for prior Dynix Classic support.

Capital Improvement Plan

Department: General Services

Project Title: Concord Library Chiller Replacement

Project Description:

Concord Library Chiller has several leaks and has reached its mechanical life expectancy.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 100,000 | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 100,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | 100,000 | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Capital Reserve | | | | | | | |
| Total | 100,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | 100,000 | | | | | | |

Operating Budget Impact:

There are no anticipated operating budgeting impacts at this time.

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. This enhancement will allow Cabarrus County, Concord, and Kannapolis to connect to the larger "regional system" based on of Charlotte. The funds identified are the county's portion needed to provide the local match for the grant that has been submitted. If the grant process is not successful, the purchase of the enhanced system may be delayed to 2015.

Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | 700,000 | | | | |
| Other | | | | | | | |
| Total | | | 700,000 | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Capital Reserve | | | 700,000 | | | | |
| Total | | | 700,000 | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

There are no operational costs anticipated for this project presently.

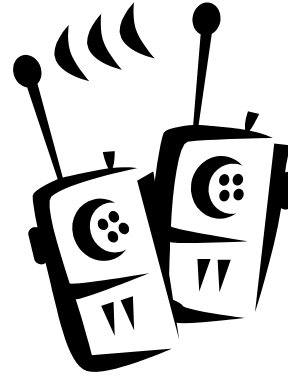
Capital Improvement Plan

Department: Public Safety Departments

Project Title: 800 MHz Radios

Project Description:

With the construction of 800 MHz towers in Midland and another constructed by the City of Concord, 800 Mhz radios are needed to complete the switch from analog to digital capability. The Sheriff, EMS, Emergency Management, General Services, Parks, and Transportation Departments will receive the new radios in phases over five years. Grant funds were used to partially fund radios in FY 2007.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☒ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | 336,000 | | | | | |
| Other | | | | | | | |
| Total | | 336,000 | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grant | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - Capital Reserve | | 336,000 | | | | | |
| Total | | 336,000 | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Initially, maintenance and repair costs should diminish as older equipment is replaced with new units.

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.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☒ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| 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. Once a design and site have been chosen, operating costs for staffing, utilities and maintenance can be projected.

Capital Improvement Plan

Department: Courts

Project Title: Courthouse Expansion / Relocation

Project Description:

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 2004, Ware Bonsall prepared a Judicial Master Plan which included space needs for the courts. As we approach the time for expansion, more details will be available for the required space needs. This expansion 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 2015.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | 2,500,000 |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | 50,000,000 |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | | | | | | 52,500,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 52,500,000 |
| Total | | | | | | | 52,500,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Annual operating impact will depend upon whether this is a new facility or addition to the current. In either event, there will be additional utilities and maintenance, however, newer systems could create savings that could help offset increases.

Capital Improvement Plan

Department: Social Services

Project Title: DSS Case Management Software

Project Description:

Many County DSS agencies have now moved toward integrated case management systems in order to achieve efficiencies. Cabarrus County is far behind in this area and needs such technology in order to move from the current manual processes that are time consuming and costly both in manpower and facility space (record storage). A case management system is expected to allow DSS staff to more effectively manage caseloads and gather and store required documents. More effective management of caseloads can benefit the County through fewer audit exceptions in financial and service programs. The case management system will also improve the agency's ability to process and route clients through the system which can reduce client wait times which can reduce the need for continually expanding the lobby/waiting accommodations. A case management system will be helpful to staff in all program areas including Child Welfare, Adult Protective Services, Food Stamp, Medicaid, and Employment.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | 500,000 | | | | | | |
| Total | 500,000 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | 500,000 | | | | | | |
| Total | 500,000 | | | | | | |
| Operating Impact | | | | | | | |
| Total | 95,231 | | | | | | |

Operating Budget Impact:

The case management software will have an annual operational impact for licensing fees.

Capital Improvement Plan

Department: General Services

Project Title: Replacement of HVAC Roof Units at Human Services

Project Description:

There are currently 40 HVAC units on the roof of the Human Services Building in Kannapolis. Thirty seven (37) of these units are over 10 years old. We will need to start marking replacements in phases in order to stay within the manufacturer's and industry standard lifespan.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | 100,000 | | 100,000 | 100,000 | | |
| Other | | | | | | | |
| Total | | 100,000 | | 100,000 | 100,000 | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | 100,000 | | 100,000 | 100,000 | | |
| Total | | 100,000 | | 100,000 | 100,000 | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

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

Capital Improvement Plan

Department: Aging

Project Title: Kannapolis Area Senior Center

Project Description:

Due to the termination of our facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, there is a huge void in services for older adults without a Senior Center in Kannapolis. Lane Street Church of God is currently hosting the LunchPlus Club program and has expressed interest in offering land adjacent to their new church for the development of a Senior Center and community park. This Adopted Senior Center will accommodate the needs of the LunchPlus Club under the umbrella of the new Senior Center. This facility will allow a central location in the Kannapolis community for the Dept of Aging and Parks Dept. to provide access to all available services and/or resources that provide support to older adults, as well as leisure/recreational activities to an underserved community. This facility has become an immediate need due to the unforeseen closing of the Murdock Senior Center and the lack of services that were previously provided by the YMCA.

Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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 | | | | | | | 120,000 |

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs at approximately \$90,000 (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: Aging

Project Title: Cabarrus County Senior Center Expansion

Project Description:

The Dept of Aging will conduct a feasibility study in FY 2012 to determine the best/most efficient way to expand the current Senior Center facility to provide additional programming space, meeting rooms, and to add a fitness/wellness center that will include a room that is designed for fitness and/or dance classes, an area for cardiovascular/fitness equipment (treadmills, stationary/incumbent bikes, light weights and strength training stations), as well as a water exercise pool. This space will also include additional restrooms and dressing areas. Also included in this renovation, will be the expansion of the kitchen area, and the addition of a stage area in the multipurpose room. Additional office space will be evaluated and the possibility of adding access to outdoor restrooms for use with the walking trail, shelter and park area will be part of this plan.

Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | 1,715,000 |
| Total | | | | | | | 1,715,000 |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Other - TBD | | | | | | | 1,715,000 |
| Total | | | | | | | 1,715,000 |
| Operating Impact | | | | | | | |
| Total | | | | | | | 65,000 |

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$20,000 utility increase and the addition of a Certified Pool Operator/Water Safety Instructor at approximately \$45,000 (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: Human Services

Project Title: Human Services Building

Project Description:

A new building to house the Human Service departments of Cabarrus County: Social Services, Cabarrus Health Alliance and Piedmont Behavioral Health is needed. The current lease contract expires in 2012. DSS and the Health Alliance are currently at capacity and will need additional space for future growth. If the decision is made to keep these agencies in one location, then a new, larger location will need to be planned.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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: Aging

Project Title: Southern Cabarrus Senior Center

Project Description:

This Adopted facility will accomodate the needs of the LunchPlus Club under the unbrella 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 Behtel School facility that was completed recently. Services for older adults was ranked at the top of needs identified. With the continuing growth in this area and the demand of services by Baby Boomers, indicates the need for this facility.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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 | | | | | | | 120,000 |

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs at approximately \$90,000 (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: Landfill

Project Title: Bulldozer

Project Description:

Replacement of a 2004 Komatsu D-41P dozer.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

| Project Costs | FY 2009 Adopted | FY 2010 Adopted | FY 2011 Planning | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | | | 145,000 | | | | |
| Other | | | | | | | |
| Total | | | 145,000 | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Solid Waste | | | | | | | |
| Enterprise Fund | | | 145,000 | | | | |
| Total | | | 145,000 | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

The current dozer is a 2004 model and has 13,000 service hours which will require major repairs to perform under the conditions needed at the landfill and for any grading projects. Not replacing the dozer would also result in the need to contract services or rent additional equipment.

Capital Improvement Plan

Department: Landfill

Project Title: Construction & Demolition Site Expansion

Project Description:

Expansion of the current C&D site by an additional 6 (+) acres of existing property. The current site is filling at a rate of twice the amount used in the original calculations. Current calculations show the site full in 12-14 months



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | 231,500 | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 1,700,000 | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | 1,931,500 | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Solid Waste | | | | | | | |
| Enterprise Fund | | 1,931,500 | | | | | |
| Total | | 1,931,500 | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Not expanding would result in having to out-source land filling services and finding alternative ways to fund recycling, waste reduction, and household hazardous waste programs.

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: School Construction/Renovations

Project Description:

To meet school enrollment needs, the County must continue to purchase property and construct additional schools. In FY 2008, the County funded the construction of a new high school (1,000 seats), architect and engineering fees for four (4) new schools (three elementary and one middle), and one renovation of a middle school.

In FY 2009, the County issued debt to construct four schools in June 2009:

- A.T. Allen Elementary replacement (317 seats)
- Lower Rocky River Elementary (800 seats)
- Middle school in the southwest section (1,200 seats)
- Northwest area middle school - land, architect and engineering (1,200 seats)

FY 2010, available cash resources through the utilization of Capital Reserve funding will provide for the addition of a new wing at Boger elementary school in FY 2010. The County's contribution to annual operating expenses will increase as a result of the new school opening. Increases such as utilities, building and grounds maintenance, and other current operations will be handled through annual increases in current expense funding from the County.

Further assessment of student population growth and core capacity levels of each school will be necessary to determine the future needs of school construction.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | 1,738,682 | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 1,738,682 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Capital Reserve | 1,738,682 | | | | | | |
| Total | 1,738,682 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

Increases such as utilities for classroom additions will be handled through annual increases in current expense from the County.

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: Qualified School Construction Bonds

Project Description:

Qualified School Construction Bond - Proposal

Beverly Hills Elementary

Update control system and replace chillers: \$332,556
Hurricane windows for 4 classrooms - safety: \$50,000

Central Cabarrus High

Update control system and replace chillers: \$676,163
Add and upgrade electrical service : \$225,000
Window replacement: \$525,000
Renovations to office area: \$150,000
Switches, Wireless, Wiring: \$295,000

Coltrane Webb Elementary

Renovations for Magnet School: \$150,000

Concord High

Update control system and replace chillers: \$895,451
Enclose courtyard, additional dining area - Fire Marshal approved
Auditorium seating, acoustical panels: \$175,000
Renovation to Weight Room: \$100,000
Renovations to Vocational Building: \$150,000
Wireless and Wiring: \$90,000
Servers, Switches and Wireless: \$205,000

J M Robinson High

Switches and Wireless : \$300,000

J N Fries Middle

Replace roof : \$420,000
Servers, Switches, Wireless, Wiring: \$195,000

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: \$200,000

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: \$50,000
Gym improvements: \$1,500,000
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

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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 | | | | | | | |

Operating Budget Impact:

Capital Improvement Plan

Department: Education

Project Title: Cabarrus County Schools - Land Purchases/Architecture Fees

Project Description:

The growth in Cabarrus County has placed a high demand on our school systems with new students. Land acquisition to meet the construction schedule needed to keep up with this demand is essential. Once sites are determined, architectural fees to begin the planning and design phase is essential for accurate cost estimates for construction.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | 3,060,861 | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 3,060,861 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Lottery Funds | 3,060,861 | | | | | | |
| Total | 3,060,861 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational budget impact to the County's budget.

Capital Improvement Plan

Department: Education

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



Type: ☐ New ☐ Expansion ☐ Replacement

Status: ☒ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | 1,866,850 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | |
| Other | | | | | | | |
| Total | 1,866,850 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | |
| Funding Sources | | | | | | | |
| General Fund | 1,866,850 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other | | | | | | | |
| Total | 1,866,850 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | 1,020,000 | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational impact to the County's General Fund

Capital Improvement Plan

Department: Kannapolis City Schools

Project Title: Qualified School Construction Bonds

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

\$50,000 – HVAC Unit – Central Office

\$75,000 – HVAC Controls – Jackson Park

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

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

\$65,000 – Add Classrooms – Fred L. Wilson

\$75,000 – HVAC Controls – Forest Park

\$50,000 – Parking Lot – Forest Park

\$25,000 – Parking Lot – A.L. Brown

\$120,000 – Cameras – Forest Park, Fred L. Wilson, Woodrow Wilson, Kannapolis Intermediate, A.L. Brown

\$234,300 – Lighting – A.L. Brown

TOTAL: \$3,534,300

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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 | | | | | | | |

Operating Budget Impact:

Capital Improvement Plan

Department: Education

Project Title: Kannapolis City Schools - Land Purchase/Architecture Fees

Project Description:

The growth in Cabarrus County has placed a high demand on our school systems with new students. Land acquisition to meet the construction schedule needed to keep up with this demand is essential. Once sites are determined, architectural fees to begin the planning and design phase is essential for accurate cost estimates for construction.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | 424,220 | | | | | | |
| Construction | | | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | 424,220 | | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Lottery Funds | 424,220 | | | | | | |
| Total | 424,220 | | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No anticipated operating budget impact.

Capital Improvement Plan

Department: Education

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.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | | | | | | |
| Equipment | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Other | | | | | | | |
| Total | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Funding Sources | | | | | | | |
| General Fund | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve | | | | | | | |
| Other | | | | | | | |
| Total | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

No operational impact to the County's budget.

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.

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

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 Planning | Future Years |
|-------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------|
| Planning/Design | | | | | | | |
| Land/Acquisition | | | | | | | |
| Construction | | 150,000 | | | | | |
| Equipment | | | | | | | |
| Other | | | | | | | |
| Total | | 150,000 | | | | | |
| Funding Sources | | | | | | | |
| General Fund | | | | | | | |
| Debt | | | | | | | |
| Grants | | | | | | | |
| Permits/Fees | | | | | | | |
| Capital Reserve - GF | | 150,000 | | | | | |
| Other | | | | | | | |
| Total | | 150,000 | | | | | |
| Operating Impact | | | | | | | |
| Total | | | | | | | |

Operating Budget Impact:

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.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

| Project Costs | FY 2010 Adopted | FY 2011 Adopted | FY 2012 Planning | FY 2013 Planning | FY 2014 Planning | FY 2015 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 | | | | | | | TBD |
| Operating Impact | | | | | | | |
| Total | | | | | | | 250,000 |

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.



Board of Commissioners

Mandated Service

NCGS 153A

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.

Program Description

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.

FY 2010 Major Accomplishments & Challenges

Developed goals and specific outcomes for the following timeframes: 12 months, 2 years and 5 years.

Partnered with local municipalities to bring new and one-of-a-kind businesses to the County such as Celgard LLC, A Polypore Company, and redevelopment projects such as The Creamery Concord LLC.

Created a Food Policy Council as part of the County's sustainable agriculturally related community initiative.

Worked with citizens in the western part of the County to develop the Harrisburg Area Land Use Plan.

Adopted a resolution amending existing consent agreements to allow rendering of voluntary mitigation payments (VMP) at building permitting for lots which no VMP has been made to spur economic development.

Established the official county boundary between Cabarrus and Union Counties.

Transferred ownership and maintenance of the Pharr Mill Road Park to the Town of Harrisburg.

Secured approximately 190 acres in southeast portion of the county for use as a community park which was named the "Rob Wallace Park".

Approved the masterplan for the Rob Wallace Park.

Adopted the Carolina Thread Trail Greenway Masterplan.

Constructed four new schools to relieve overcrowding.

Worked collaboratively with the cities of Concord and Kannapolis to centralize and streamline the E-911 communications system.

Approved an expansion of the Construction and Demolition (C&D) Landfill on Irish Potato Road.

Approved the development of a championship level youth softball/baseball complex on the remainder of the W.W. Flowe property in partnership with the Cabarrus Convention & Visitors Bureau.

Appointed numerous citizens to the county's 30+ boards and committees.

FY 2010 Clerk to the Board Challenges

Submission of agenda items after the established deadline

Submission of incomplete agenda items (i.e. missing attachments/legal documents)

Submission of agenda items with grammatical, formatting, etc. errors

Software issues

Workflows not followed due to staff absence or incorrect workflow selected

Two or three new Commissioners will be elected in 2010 which will require training for agenda

Meet or exceed existing levels of service with one less staff member

Board of Commissioners

Goals & Objectives

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

Objectives:

Approve a financing plan to fund school systems' 5-year critical needs.

Develop a long-term financial model for providing for the capital needs for schools where a minimum of 10% is pay as you go (establish a goal of 20% pay as you go).

Set the tax rate at a level that raises sufficient revenue to meet county needs and goals

Begin a comprehensive, sustainable community initiative, with the NC Agricultural Development and Farmland Preservation Trust Fund grant proposal as the centerpiece. This initiative will also include a plan to "green" county government operations and regulations.

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

Objectives:

Complete National Incident Management report, then receive assessment of fire suppression response in unincorporated areas (identify short comings and provide recommendations for improvement)

Ask all public safety agencies in the County to assess training facilities needs and develop a master plan to meet those needs.

Goal: 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.

Objectives:

Board members agree to participate in continuing education opportunities to achieve competencies as needed (staff will recommend particular courses).

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

Objectives:

Work in collaboration with all local elected officials and the general public to create an overall vision for ways to handle growth in the County by addressing areas identified in the first Growth Summit.

Goals & Objectives

Goal: 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.

Objectives:

Encourage the School Boards to collaborate in the development of cost effective and comprehensive construction standards. Also consider alternative uses of school buildings after hours

Board of Commissioners

Goals & Objectives

Goal: Improve the delivery of service and efficiencies in productivity while performing the duties of Clerk to the Board with the highest degree of accuracy, professionalism and customer service possible

Objectives:

Prepare regular meeting agendas with supporting information for distribution and posting on the County's website no later than five days prior to meeting date.

Prepare work session agendas with supporting documentation for distribution and posting on County's website no later than three days prior to the meeting date.

Complete drafts of meeting minutes (work session, recessed and regular meeting) within five days following the meeting.

Present full and accurate minutes for Board approval.

Process budget amendments, resolutions, ordinances, etc. adopted by the Board and return to and/or notify appropriate department/agency within two days following a meeting.

Prepare and distribute the agenda action report within one day following the regular meeting.

Maintain accurate membership listing of 30+ commission-appointed boards and committees and coordinate appointment requests for submission to the Board within one month of the term expiration date

Ensure elected officials receive ethics training by December 31 of each year as required by NCGS 160A-84.

Respond to public records requests with 24 hours.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Completion of the Jail Housing Unit's Site Work | | 100% | | | | | |
| Completion of the Jail Housing Unit's Building | 28% | 40% | 32% | 28% | 100% | | |

Performance Summary

| Measures taken to increase efficiency and effectiveness by the Clerk to the Board | | | | | | | |
|---|------|------|------|------|------|--|--|
| Regular meeting agendas prepared within 5 days of meeting | 100% | 100% | 100% | 100% | 100% | | |
| Work session agenda prepared within 3 days of meeting | 100% | 93% | 90% | 100% | 100% | | |
| Draft meeting minutes prepared within 5 days after a meeting | 100% | 93% | 100% | 100% | 100% | | |
| Full & accurate minutes presented to Board for approval | 100% | | 99% | 100% | 100% | | |

Board of Commissioners

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Measures taken to increase efficiency and effectiveness by the Clerk to the Board | | | | | | | |
| Documents adopted and returned to originating department/agency within two days following a meeting | 100% | | 100% | 100% | 100% | | |
| Agenda action report distributed within one day following a meeting | 100% | | 95% | 100% | 100% | | |
| Membership listing of commission-appointed boards and committees submitted within one month of term expiration | 100% | | 95% | 100% | 100% | | |
| Elected official received ethics training | 100% | | | 100% | 100% | | 2010 new measure |
| Public records requests responded to within 24 hours | 100% | | 95% | 100% | 100% | | |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Personnel Services | \$ 191,541 | \$ 215,418 | \$ 215,836 | 217,039 | 209,491 | 214,963 | -0.96% |
| Operations | \$ 155,794 | \$ 106,732 | \$ 135,807 | 138,595 | 78,285 | 77,766 | -43.89% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 347,335 | \$ 322,150 | \$ 351,643 | \$ 355,634 | \$ 287,776 | \$ 292,729 | -17.69% |

Revenues

| | | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 3.50 | 3.50 | 3.50 | 2.50 | 3.00 | 3.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Kay Honeycutt

Email: gkhoneycutt@cabarruscounty.us

Phone: 704-920-2109

Legal

Mandated Service

NCGS 153A-114

Mission

To provide legal services and representation to and on behalf of Cabarrus County.

Program Description

The County Attorney serves as legal adviser to the Board of Commissioners, the County Manager, and County staff. This Legal representation and other specialize services are contracted. An in-house Legal Department, consisting of two attorney and two support staff, provide legal services and representation to and on behalf of the Department of Social Services.

FY 2010 Major Accomplishments & Challenges

100 % of lawsuits brought by DSS were decided favorably.

Obtained permanence for approximately 26 children.

Participated in the community relations and the Court Improvement Project.

Cases decided within statutory guidelines.

Goals & Objectives

Decrease the amount of legal fees paid by 75% for representation in child support and adult protective service matters in order to reduce county expenditures. Supports countywide strategic goal number 3.

Move children to permanence within 18 months of coming into DSS custody in an effort to reunify and stabilize families in Cabarrus County and schedule and have matter heard timely within 1 year. Supports countywide strategic goal number 1,4, and 5.

95% of lawsuits brought by DSS to be concluded in a timely manner in accordance with NC Laws.

To file petitions when necessary to provide safety for the children of Cabarrus County in accordance with NC Law. If a petition alleging abuse, neglect, or dependency is filed, Legal has 60 days to hold a hearing. For termination of parental rights hearing, hearings must be held within 90 days from the petition or motion.

To timely file briefs according to NC Rules of Appellate Procedures within 35 days from date of notificaton of the parties to appeal

To adequately prepare for and present all matters according to state law, rules and procedure in an effort to prevent cases from being overturned. Supports countywide strategic goal number 3.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---------------------------------|
| Legal support to the County is a good value | | | | | | | |
| Cost of Legal Services | Decrease FPY | \$ 561,687 | \$ 541,824 | \$ 492,078 | | | County and Social Services |
| Change in legal fees from previous year | Decrease FPY | New in 2008 | -4% | -9% | | | |
| Cost of Legal Services (Social Services) | Decrease FPY | \$ 182,036 | \$ 106,090 | \$ 21,078 | \$ 50,000 | | Social Services |
| Change in child support & adult protective legal fees from previous year | <75% | New in 2008 | -42% | -80% | 137% | | |
| Reunify and stabilize families | | | | | | | |
| Matters scheduled | Workload | New in 2008 | 517 | 350 | 350 | | Actual amount for FY 2010 - 327 |
| Matters heard timely | Workload | New in 2008 | 517 | 350 | 350 | | Actual amount for FY 2010 - 327 |
| Children obtaining permanence | Increase FPY | New in 2008 | 48 | 30 | 30 | | Actual amount for FY 2010 - 26 |

Legal

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|--------------------------------|
| Legal support is timely and effective | | | | | | | |
| Abuse/neglect and dependency petitions filed | Workload | New in 2008 | 17 | 12 | 20 | | Actual amount for FY 2010 - 18 |
| Abuse/neglect and dependency petitions resolved | <60 days | New in 2008 | 17 | 12 | 25 | | Actual amount for FY 2010 - 26 |
| Termination petitions/motions in the cause filed | Workload | New in 2008 | 14 | 5 | 5 | | Actual amount for FY 2010 - 10 |
| Termination hearings resolved in a timely fashion | <90 days | New in 2008 | 9 | 5 | 5 | | Actual amount for FY 2010 - 10 |
| Lawsuits concluded in a timely manner | 95% | New in 2008 | 84% | 100% | 100% | | |
| Appeal briefs filed | Workload | New in 2008 | 7 | 5 | 1 | | Actual amount for FY 2010 - 0 |
| Appeals heard and decided favorably | Workload | New in 2008 | 5 | 2 | | | |
| Appeals heard and decided unfavorably | Workload | New in 2008 | 2 | 0 | | | |
| Appeals not heard | Workload | New in 2008 | 2 | 0 | | | |
| Appeals concluded favorably | 95% | New in 2008 | 71% | na | | | |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|--------------|
| Personnel Services | \$ 185,632 | \$ 301,077 | \$ 298,323 | \$ 263,323 | \$ 263,842 | \$ 341,842 | 29.82% |
| Operations | \$ 610,585 | \$ 594,895 | \$ 469,396 | \$ 540,396 | \$ 470,295 | \$ 469,925 | -13.04% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 796,217 | \$ 895,973 | \$ 767,719 | \$ 803,719 | \$ 734,137 | \$ 811,767 | 1.00% |

Revenues

| | | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Juanita Allen

Email: jballen@cabarruscounty.us

Phone: 704-920-2944

County Manager

Mandated Service

Authorized by N.C.G.S. 153A-81 and adopted by the Board of Commissioners, June 1975

Mission

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

Program Description

The County Manager is appointed by and responsible to the Board of Commissioners and serves as the Chief Executive Officer of county government. The County Manager is charged with administering all county departments under the general control of the Board of County Commissioners, preparing the annual budget, the five-year financial and capital plans, and overseeing all county expenditures. The manager also serves as a liaison to the public, the county departments that are not under the general control of the Board of Commissioners (i.e. Social Services and the Sheriff's Office), and between the County, State, and Federal agencies. The manager is also responsible for providing policy advice to the Board of Commissioners and implementing the policies it establishes. Two Deputy County Managers assist the County Manager in performing these duties.

Goals & Objectives

Develop and implement strategies and identify necessary resources to achieve the outcomes established by the Board over the next five years.

Develop system to monitor progress to ensure success.

Financial soundness and stability by maintaining an AA (or better) bond rating and a viable five-year financial plan.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|---------------------|-----------------------|-----------------------|-------------------------|--------------------------|--------------|-----------------------------|
| We implement Board approved strategies to improve County performance | | | | | | | |
| Achieve all year-one outcomes | 100% | - | - | 100% | 100% | | |
| Complete strategies for 75% of year-two outcomes | Yes | - | - | Yes | Yes | | |
| Complete strategies for 25% of year-three through year-five outcomes | Yes | - | - | Yes | Yes | | |
| The County is recognized for high standards of fiscal reliability, accuracy, and professionalism | | | | | | | |
| AA rating received for debt issues | Yes | Yes | Yes | Yes | Yes | | |
| Proposed budget is consistent with 5-year plan | Yes | Yes | Yes | Yes | Yes | | |

County Manager

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------|
| Personnel Services | \$ 364,981 | \$ 391,768 | \$ 534,188 | \$ 534,188 | \$ 523,815 | \$ 593,223 | 11.05% |
| Operations | \$ 43,282 | \$ 30,365 | \$ 33,843 | \$ 33,593 | \$ 30,395 | \$ 30,023 | -10.63% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 408,263 | \$ 422,133 | \$ 568,031 | \$ 567,781 | \$ 554,210 | \$ 623,246 | 9.77% |

Revenues

| | | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 2.50 | 2.50 | 3.50 | 3.50 | 3.00 | 3.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: John Day

Email: jdday@cabarruscounty.us

Phone: 704-920-2895

Communications & Outreach

Mandated Service

No

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.

Program Description

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.

FY 2010 Major Accomplishments & Challenges

Received NC3C Excellence In Communications First Place Award for One-Time Special TV Programming.

Received NC3C Excellence In Communications First Place Award for Television Promotional Programming.

Produced special television program "Farm to Fork" local food initiative which was syndicated in 15 television markets in NC as well as broadcast on UNC-TV.

Utilized the new scrolling text feature on Channel 22 to provide up-to-the minute emergency information.

Employed the new Connect CTY robo-call system to inform residents of hazards in their area and to alert employees to emergency-related information.

Set up Cabarrus County-branded Facebook, Twitter, and YouTube sites to reach residents where they already are congregating on the Web.

Assisted in increasing participation of events and services that were promoted by the Communications and Outreach department for Aging, Parks, Libraries, DSS, Harrisburg Land Use Planning and others.

Developed extensive citizen education program to promote the tenets of sustainability through year-long workshops and events.

Modification of Multipurpose Room to be more conducive and efficient for television production i.e.: taping of the Agenda workshop meetings, special learning classes for employees that can be shared with all employees over the intranet. Reduced setup and tear down man hours by 70%.

Goals & Objectives

To provide valuable and timely information to residents about new programs or updates to existing programs and services.

To engage residents in the decision-making process and develop citizen advocates of major county initiatives through effective outreach approaches.

Communications & Outreach

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Provide effective communication through utilization of various outlets | | | | | | | |
| Viewership of video streaming on website/YouTube (per month) | Increase FPY | 1,200 | 2,000 | 2,500 | 3,000 | | |
| Visits on website (per day) | Increase FPY | 4,900 | 5,350 | 5,500 | 6,000 | | |
| Email newsletter subscribers | Increase FPY | 1,100 | 1,700 | 2,000 | 2,500 | | |
| Fans of Cabarrus County Facebook page | Increase FPY | | | 800 | 1,200 | | New Measure in 2010 |
| Cabarrus County Twitter feed subscribers | Increase FPY | | | 250 | 400 | | New Measure in 2010 |
| Engage and educate residents through community outreach efforts. | | | | | | | |
| Helpfulness of Cabarrus Neighborhood Partners, % of participants that find it 'helpful' | Increase FPY | 0% | 0% | 73% | 80% | | |
| Helpfulness of County Government 101, % of participants that find it 'helpful' | Stable | 0% | 0% | 97% | 98% | | |
| Helpfulness of Leadership Initiative, % of participants that find it 'helpful' | Stable | 0% | 0% | 96% | 97% | | |
| Helpfulness of Neighborhood Collaboration, % of participants that find it 'helpful' | Stable | 0% | 0% | 99% | 100% | | |
| Presentations to neighborhood and community groups | Increase FPY | | | 34 | 40 | | |
| Number of neighborhood associations registered in outreach program | Increase FPY | 25 | 34 | 53 | 60 | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 248,326 | \$ 286,011 | \$ 296,876 | \$ 296,876 | \$ 245,516 | \$ 245,446 | -17.32% |
| Operations | \$ 112,058 | \$ 90,954 | \$ 122,839 | \$ 122,839 | \$ 113,421 | \$ 109,844 | -10.58% |
| Capital Outlay | \$ 51,531 | \$ 8,500 | \$ 17,000 | \$ 17,000 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ 411,915 | \$ 385,465 | \$ 436,715 | \$ 436,715 | \$ 358,937 | \$ 355,290 | -18.64% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 611,309 | \$ 671,059 | \$ 450,000 | \$ 450,000 | \$ 550,000 | \$ 550,000 | 22.22% |
| Fees & Other | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 636,309 | \$ 671,059 | \$ 450,000 | \$ 450,000 | \$ 550,000 | \$ 550,000 | 22.22% |
| Staffing | | | | | | | |
| FTE Positions | 4.00 | 4.00 | 4.00 | 3.00 | 3.00 | 3.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Communications & Outreach

FY 2011 Budget Highlights / Changes

Due to conservative spending, the operations budget for the Communications and Outreach Office has decreased by more than 12%.

The bi-annual county-wide Citizen Survey is included. This benchmarking survey is conducted every two years and aids in providing scientifically valid measurement of citizens' awareness of and satisfaction with county programs and services.

Department Contact

Name: Aimee Hawkins

Email: alhawkins@cabarruscounty.us

Phone: 704-920-2336

Risk Management

Mandated Service

Safety & Health programs are mandated by General Statute §95-251

ADA Coordinator designee is mandated by 28 CFR 35.107 American Disabilities Act

Mission

To provide overall safety of County employees, ADA compliance and preservation of assets by maintaining and implementing loss control, prevention, risk financing and safety programs.

To develop an environment that supports positive lifestyle choices which lowers health risk factors, improves physical and mental well being, and helps maintain a productive active work force for Cabarrus County employees and retirees.

Program Description

The Risk Management Department is responsible for overseeing the County's property and casualty exposures, ADA compliance and health insurance programs. The department coordinates with outside resources such as third party administrators, insurance agents and brokers for the best possible management of insurance benefits for county employees and property and casualty exposures. The Risk Management Department works closely with personnel from other departments to identify areas of concern and find solutions to enhance safety in County-owned and operated facilities. In addition, it seeks to develop safety programs designed to meet the criteria established by the North Carolina Department of Labor Occupational Safety and Health Administration. The department develops implements and evaluates programs designed to enhance the health and wellness of County employees.

FY 2010 Major Accomplishments & Challenges

Opened facility for the Employee Health Center.

Completed CPR/AED training for 559 Cabarrus County employees February 2010 (except Sheriff's Office, CCTS and EMS).

28.57% decrease in OSHA recordable incidents compared (2009 CY compared to 2008 CY).

Implemented CIGNA Ways to Save program to reduce claims on emergency room visits, labs and prescription drugs.

Implemented County's Driver's License Review Program along with Human Resources.

Adding a physician to the Employee Health Center and creating chronic management programs.

Development and implementation of a defensive driving program to reduce overall vehicular incidents.

Goals & Objectives

To identify and positively affect the major health and wellness concerns of Cabarrus County employees through the Health Risk Assessments.

To maintain competitive health insurance benefits for Cabarrus County employees and retirees by offering programs to address the top three health risk factors for Cabarrus County employees, retirees and dependents on the self funded plan.

Develop, coordinate and implement chronic disease management programs with the physician and nurse practitioner.

Continue to monitor, develop and implement risk management methods for overseeing the exposures and hazards of the County and increase employee awareness of safety.

Risk Management

Performance Summary

| Outcomes and Performance Measures | Current Goal | CY 2008 Actual | CY 2009 Actual | CY 2010 Estimate | CY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Maintain Health Risk Assessment for enrollment in health insurance and utilization of Wellness for Life programs | | | | | | | |
| Wellness for Life Participation | Increase FPY | 39% | 36% | 38% | 40% | | Number of people who participated in 1 or more wellness program(s) divided by 1150 (retirees and dependents) |
| Wellness events | 60 | 58 | 74 | 55 | 55 | | All wellness programs in 2009 |
| Wellness for Life Committee meetings | 12 | 8 | 9 | 8 | 8 | | # of meeting in 2009 |
| Health Risk Assessments completed by deadline | 100% | 96% | 100% | 100% | 100% | | CIGNA/June '09 HRA (plus printed copies) |
| Reduction in the high risk level according to the summary from the Health Risk Assessments | 14% | 17% | 16% | 15% | 14% | | |
| Outcomes and Performance Measures | Current Goal | CY 2008 Actual | CY 2009 Actual | CY 2010 Estimate | CY 2011 Objective | Trend | Comments or Analysis |
| Develop more efficient track method for injuries and accidents while maintaining risk/safety management functions | | | | | | | |
| Number of work related injuries (recordable) | Decrease FPY | 42 | 30 | 38 | 38 | | |
| Lost work days due to on the job injuries | Decrease FPY | 711 | 175 | 390 | 200 | | |
| Number of work related injury incidents reported | Decrease FPY | 78 | 84 | 70 | 68 | | |
| Percentage of recordable injuries to injury incidents reported # of departments receiving NC Department of Labor Awards (based on calendar year) | 30% | 54% | 35% | 25% | 25% | | |

Risk Management

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 129,323 | \$ 145,506 | \$ 149,832 | \$ 154,132 | \$ 157,721 | \$ 157,559 | 2.22% |
| Operations | \$ 54,437 | \$ 59,534 | \$ 68,049 | \$ 68,049 | \$ 57,471 | \$ 52,059 | -23.50% |
| Capital Outlay | \$ 26,789 | \$ 5,179 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 210,549 | \$ 210,218 | \$ 217,881 | \$ 222,181 | \$ 215,192 | \$ 209,618 | -5.65% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | | | |
| FTE Positions | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Overall budget reductions due to economic conditions.

Increase in retirement contribution rate.

Department Contact

Name: Johanna Ray, Wellness
Name: Tony Harris, Safety/Risk

Email: jrray@cabarruscounty.us
Email: tlharris@cabarruscounty.us

Phone: 704-920-2885
Phone: 704-920-2219

Human Resources

Mandated Service

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

Mission

To provide a quality workforce to ensure a high level of customer service and satisfaction.

Program Description

Human Resources provides a program to Cabarrus County that maximizes productivity by attracting and retaining quality employees. Principle services include: (1) recruitment and referral of job applicants, (2) pay administration, (3) benefits administration, (4) position management, (5) policy development and interpretation, (6) employee relations, (7) performance evaluation, (8) employee development, (9) employee health and safety, and (10) related record keeping, documentation, and report preparation.

FY 2010 Major Accomplishments & Challenges

Employee efforts in providing conscientious and quality service to Cabarrus County citizens were recognized with Employee appreciation Days.

Recognized 158 employees for their continued service to Cabarrus County for a combined total of 1,705 years of service.

The Cabarrus County Personnel Ordinance was updated and revised.

Trained 979 employees on the Unlawful Workplace Harassment Policy.

Employee volunteer benefit premiums continued unchanged from prior year.

A new employee performance planning and evaluation program was developed.

Assisted employees through a reduction in force of 76 positions (65 employees) and with a retirement incentive offer.

Secretary and intern positions were eliminated, 1.25 FTE.

Goals & Objectives

To recruit and retain highly qualified county employees and minimize service impacts due to employee turnover.

To reduce total employee turnover rate to 15% or less.

To provide timely notification of county employment opportunities.

To fill vacant positions within 90 days.

To provide a compensation and benefit package that is competitive in the Marketplace.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We recruit and identify a quality workforce | | | | | | | |
| Job Vacancies Advertised | Workload | 165 | 86 | 75 | 75 | | |
| Number of Applications Processed | Workload | 4,341 | 5,421 | 3,500 | 3,750 | | |
| Number of New Hires | Stable | 576 | 406 | 175 | 125 | | |
| Vacant Positions not filled in 90 days | Decrease FPY | 7 | 2 | 5 | 10 | | |
| We train and retain a quality county workforce | | | | | | | |
| Number of Full Time Equivalent Positions (FTEs) | Stable | 883 | 928 | 939 | 1,020 | | |
| Employee Turnover Rate (All positions) | ≥ 15% | 13.58% | 12.61% | 14% | 12% | | |
| Full Time Employees Turnover Rate | Decrease FPY | 9.90% | 8.04% | 9% | 10% | | |
| Number of Separations (terminations) | Decrease FPY | 156 | 117 | 140 | 125 | | |
| Benefit Program Enrollments | Increase FPY | 811 | 918 | 900 | 1,000 | | |
| Total Personnel Actions Processed | Workload | 3,200 | 3,895 | 3,800 | 3,900 | | |

Human Resources

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 272,174 | \$ 356,572 | \$ 384,608 | \$ 386,108 | \$ 346,073 | \$ 346,074 | -10.37% |
| Operations | \$ 105,122 | \$ 121,463 | \$ 143,715 | \$ 143,747 | \$ 154,249 | \$ 126,501 | -12.00% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 377,296 | \$ 478,035 | \$ 528,323 | \$ 529,855 | \$ 500,322 | \$ 472,575 | -10.81% |

Revenues

| | | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 4.25 | 4.25 | 5.25 | 4.00 | 4.00 | 4.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Biennial Compensation Study not held to reduce expenses.

Implementation of revised performance evaluation program.

Become substantially equivalent in the areas of *Recruitment, Selection, and Advancement* and *Classification and Compensation*.

Department Contact

Name: Don Cummings

Email: dccummings2@cabarruscounty.us

Phone: 704-920-2200

Tax Administration - County Assessor & Land Records

Mandated Service

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.

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.

Program Description

This program ensures the proper listing and appraisal of all property, real and personal, pursuant to North Carolina General Statutes. The Assessor must actively seek to discover property that is unlisted or under listed. Within budgeted appropriations, the Assessor shall employ Data Collectors, Appraisers, and Property Assistants necessary to carry out this function. The Assessor must adhere to the provisions of a special county ordinance in carrying out a plan for property revaluation. Also included is the responsibility of maintaining accurate mapping of all properties, assigning unique property identification numbers, and providing assessment and mapping information services to other divisions, departments, agencies, governments and citizens as required.

FY 2010 Major Accomplishments & Challenges

Conducted an effective business personal property audit program: Our in-house program discovered \$45,159,726 in un-listed assets while our contract auditors discovered \$35,090,379 in un-listed assets.

Dealing 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 E & R and the PTC were up substantially from what we would normally expect year 2 of the Revaluation cycle. We effectively completed the Informal and Formal appeal process and are working the PTC appeals as they are scheduled.

Reviewing and re-appraising 2,773 zoning changes: Due to the large re-zoning in the eastern part of the county we had to update our records and determine what if any value impact the zoning change would have on the individual properties. We successfully completed this project.

Performed 2,037 property reviews with Pictometry generating \$450,000 of new assessed value.

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 re-mapped. We are working these projects as time allows. This will be an on-going project.

Working with BI-Tek on the development and installation of the new assessment software: We have been the test site for this development, we are currently keying into the new and old software for quality assurance and plan to be fully utilizing the new software by spring.

Goals & Objectives

Real Property

Maintain the quality of real property appraisals by achieving an overall coefficient of dispersion of less than 15%

Complete all appraisal of real property splits, new construction, and informal reviews by April 1, 2011.

Resolve an increasing number of appeals in a way that is fair to all the taxpayer's of Cabarrus County.

Review 5,000 properties that have not been reviewed in recent years.

Develop the project plan and the preliminary Schedule of Values for the 2012 Revaluation.

Personal Property

To list and assess assets in a timely, accurate and equitable manner; to perform sufficient audits and discoveries to facilitate taxpayer compliance; and effectively administer the Incentive Grant Program.

Process growing volumes of Business Abstracts, Personal Property Abstracts and Motor Vehicle records within a reasonable cut off time for billing, while minimizing sites, assessment, transposition and other errors.

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

Tax Administration - County Assessor & Land Records

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Real Property listings, appraisals, and assessments are equitable, fair, and timely | | | | | | | |
| Mail Assessment Notices – New Construction/Splits | 4/1/2010 | 1/11/2008 | 4/1/2009 | 3/15/2010 | 4/1/2011 | | |
| Assessment Ratio – All Property Types | 96% | 100.00% | 100.05% | 105.55% | 105.00% | | We have no control of this in a non-reval year |
| Coefficient of Dispersion | <15% | 4.99% | 9.29% | 11.14% | <15% | | Continue to maintain equity |
| Number of parcels split appraisals/ year | 3,771 | 5,623 | 3,771 | 2,206 | 2,500 | | |
| Number of new construction appraisals/ year | 3,798 | 3,884 | 2,045 | 1,432 | 1,500 | | |
| Number of field review of existing parcels / year | 5,000 | n/a | n/a | 2,037 | 5,000 | | 2,773 Zoning Changes pulled us away from this project |
| Number of appeals processed/ year | 400 | 7,461 | 781 | 600 | 500 | | Time spent on appeals is up considerably due to the economy |
| Personal Property listings, appraisals, and assessments are equitable, fair, and timely | | | | | | | |
| Average number of vehicles assessed per month | 14,287 | 13,447 | 13,871 | 13,259 | 12,730 | | Vehicle purchases continue to drop. |
| Average number of Business Personal Audits / month | 12 | 15.9 | 11.5 | 11 | 11 | | |
| Volume of Individual Listings Processed / year | 17,875 | 16,849 | 17,354 | 17,875 | 13,886 | | # of listings down due to the drop in real property transactions |
| Volume of Business Listings Processed / year | 6,250 | 5,916 | 6,190 | 6,315 | 6,440 | | |
| Volume of Incentive Grants Processed / year | 26 | 20 | 23 | 24 | 26 | | |
| Land Records | | | | | | | |
| Complete Deed Transfers | 1/20/2010 | 1/18/2008 | 1/16/2009 | 1/20/2010 | 1/20/2011 | | |
| Complete Deeded Splits, Merges, and Adjustments | 1/31/2010 | 1/31/2008 | 1/16/2009 | 1/31/2010 | 2/9/2010 | | 2 week delay due to software problems with the new release of ARC |
| Complete Plats and Plat Subdivisions | 1/31/2010 | 1/31/2008 | 1/16/2009 | 1/31/2010 | 2/9/2010 | | 2 week delay due to software problems with the new release of ARC |
| Average number of plats worked per month | 15 | 30.75 | 22.58 | 11.42 | 12 | | |
| Average number of transfers worked per month | 400 | 667.75 | 464.75 | 351 | 400 | | |
| Average number splits worked per month | 90 | 95.5 | 99.33 | 78.25 | 85 | | |
| Number of existing subdivisions re-mapped per year | 10 | n/a | 15 | 29 | 20 | | Due to lower work load we increased this process |

Tax Administration - County Assessor & Land Records

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,855,680 | 1,854,951 | \$ 1,874,434 | \$ 1,871,534 | \$ 1,932,577 | \$ 1,932,528 | 3.26% |
| Operations | \$ 332,058 | 263,415 | \$ 358,747 | \$ 358,747 | \$ 335,419 | \$ 329,048 | -8.28% |
| Capital Outlay | \$ 18,791 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 2,206,529 | \$ 2,118,365 | \$ 2,233,181 | \$ 2,230,281 | \$ 2,267,996 | \$ 2,261,576 | 1.40% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | | 0.00% |
| Fees & Other | \$ 2,635 | \$ 1,327 | \$ 1,000 | \$ 1,000 | \$ 1,500 | \$ 1,500 | 50.00% |
| Total Revenue | \$ 2,635 | \$ 1,327 | \$ 1,000 | \$ 1,000 | \$ 1,500 | \$ 1,500 | 50.00% |
| Staffing | | | | | | | |
| FTE Positions | 33.00 | 29.00 | 29.00 | 27.00 | 29.92 | 29.92 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Plan and develop the preliminary schedule of values for the 2012 Revaluation Project.

Maintain current level of service to the taxpayers of Cabarrus County.

Maintain the tax base by; listing and assessing all additions to the tax base, reviewing parcels that have not been recently reviewed, conducting exemption and exclusion audits, and conducting business personal property audits.

Department Contact

Name: J. Brent Weisner

Email: jbweisner@cabarruscounty.us

Phone: 704-920-2171

Tax Administration - Tax Collections

Mandated Service

Administer and coordinate the collection of property taxes, delinquent taxes and other revenue as mandated by the North Carolina machinery Act.

Mission

Through innovation, dedication, professionalism, and good stewardship, use all means to collect property taxes and other revenue according to state law while maintaining courtesy, equity and fairness in dealing with our taxpayers

Program Description

This program ensures the collection of all current, delinquent and gross receipt 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 receivable 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.

FY 2010 Major Accomplishments & Challenges

Due to the economy this has presented a real challenge. The collection staff continues to give Cabarrus County 100%. We are working with taxpayers to resolve their delinquent tax bills. Also, on properties that have been foreclosed by banks we are contacting them directly for payment. We have contracted another legal firm to continue the work with foreclosure on properties.

Maintained high collection rates in difficult economic times, this requires great focus and diligence.

Enhanced the foreclosure program by adding another attorney to the process. Program is becoming very effective.

Goals & Objectives

To maintain correct Real, Personal, and Motor Vehicle collections in a difficult economic environment

To increase delinquent collections and garnishments/bank attachment

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Maintain DMV , Real and Personal current year collections | | | | | | | |
| Collection percentage DMV | 89% | 89.95% | 90.79% | 89.00% | 89.00% | | |
| Collection percentage Real/Personal | 98.50% | 99.16% | 98.59% | 98.00% | 98.00% | | |
| Combined | 97.89% | 98.35% | 98.06% | 97.47% | 97.47% | | |
| Increase total delinquent collections and garnishments/ bank attachments | | | | | | | |
| Collection percentage delinquent DMV | 100.00% | 126.27% | 95.61% | 108.00% | 100% | | |
| Collection percentage Real/Personal delinquent | 100.00% | 130.38% | 133.76% | 130.00% | 100% | | |
| Attachments processed (volume) | Workload | 5,185 | 5,500 | 5,800 | 5,800 | | |
| Delinquent Taxes Collected (amount) | \$ 1,493,100 | \$ 1,740,437 | \$ 1,747,037 | \$ 1,716,170 | \$1,700,000 | | |

Tax Administration - Tax Collections

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 461,420 | \$ 497,888 | \$ 506,460 | \$ 512,660 | \$ 525,355 | \$ 525,356 | 2.48% |
| Operations | \$ 358,325 | \$ 411,778 | \$ 432,220 | \$ 432,720 | \$ 386,871 | \$ 387,568 | -10.43% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 819,745 | \$ 909,665 | \$ 938,680 | \$ 945,380 | \$ 912,226 | \$ 912,924 | -3.43% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 397,512 | \$ 524,862 | \$ 459,000 | \$ 459,000 | \$ 450,000 | \$ 450,000 | -1.96% |
| Total Revenue | \$ 397,512 | \$ 524,862 | \$ 459,000 | \$ 459,000 | \$ 450,000 | \$ 450,000 | -1.96% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| FTE Positions | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
|---------------|-------|-------|-------|-------|-------|-------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Decrease in expenditures by doing more selective in house billings/collections. Staff will work specific reports to generate different type of billing letters.

Continue to offer the taxpayers of Cabarrus County fair, professional and effective service.

Continue our foreclosure and garnishment programs.

Department Contact

Name: Brent Weisner Email: jbweisner@cabarruscounty.us Phone: 704-920-2166

Board of Elections

Mandated Service

NCGS 163 and other statutes as applicable to elections, Federal NVRA 1993, Federal Help American Vote Act of 2002, Federal Statutes and NC Administrative Code Title 8

Mission

To promote consistent administration and equal application of all elections and campaign finance laws; to conduct honest, impartial, free, accurate, and efficient elections.

Program Description

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; 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 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; administering candidate office filings; Ballot preparation; and conducting One-Stop absentee voting.

FY 2010 Major Accomplishments & Challenges

Scanned in 50% of our voter cards to free up space in our files for the numerous documents we receive daily. Thereby saving the cost of additional filing cabinets.

Conducted elections for the counties 5 municipalities without any glitches. Our audits and sample counts reflected all votes eligible were counted correctly and all ballots/supplies/equipment were properly accounted for and worked properly.

Held it's first judicial hearing concerning eligibility of a candidate. The local Boards' final order was sustained by the State Board of Elections.

Conducted hands on training for all new candidates interested in receiving information on the complexities of filing and filling out campaign reporting forms. This training was in addition to the required training taught by the State Board of Elections.

Processed 4,334 new registrations, 2,825 changes, removed 6,188, and processed 5,866 declinations in 2009.

Goals & Objectives

Goal: To reduce paper within our office thereby freeing up storage space.

Objective: Enables staff to research eligibility of a voter much easier and faster because all documentation for that voter can be automatically and easily retrieved through SEIMS.

Objective: Staff to begin our active voter records, prior to 2003 into the SEIMS application. By doing this in house by staff it will save the county the cost of outsourcing.

Goal: Increase use of registration and voter services to improve registration and voter involvement during all elections.

Objective: Increase speaking engagements and voter awareness programs concerning election laws and regulations. Increase awareness of our website and e-mail newsletters whenever possible.

Objective: Expand circulation of our "Election Connection" newsletter, public official's directory, and our many brochures for distribution to the public, schools and organizations.

Board of Elections

Performance Summary

| Outcomes and Performance Measures | Current Goal | Actual (Pres 2008) | Actual (Municipal) | Estimate (1st Primary) | Objective (General) | Trend | Comments or Analysis |
|---|--------------|--------------------|--------------------|------------------------|---------------------|-------|----------------------|
| We manage an efficient and environmentally friendly election process | | | | | | | |
| Percent of Total Records Scanned | 100% | - | 50% | 10% | 40% | | |
| Increase citizen awareness and participation in the electoral process | | | | | | | |
| Percent of Voter Turn Out at a specific election | 50% | 72% | 9% | 30% | 50% | | |
| Approximate Number of people qualified to register to vote by Jurisdiction in Cabarrus County | 134,233 | 119,792 | 91,105 | 127,056 | 134,233 | | |
| Registered Number of voters in jurisdiction at date of specific election | 115,000 | 109,529 | 76,247 | 109,500 | 115,000 | | |
| Percentage of eligible voters registered | 86% | 91% | 83% | 86% | 86% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 405,282 | \$ 462,624 | \$ 605,574 | \$ 552,781 | \$ 511,484 | \$ 509,905 | -7.76% |
| Operations | \$ 215,553 | \$ 142,352 | \$ 361,747 | \$ 361,937 | \$ 226,020 | \$ 218,549 | -39.62% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 620,835 | \$ 604,976 | \$ 967,321 | \$ 914,718 | \$ 737,504 | \$ 728,454 | -20.36% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 94,545 | \$ 105 | \$ 109,949 | \$ 109,949 | \$ 1,000 | \$ 1,000 | -99.09% |
| Total Revenue | \$ 94,545 | \$ 105 | \$ 109,949 | \$ 109,949 | \$ 1,000 | \$ 1,000 | -99.09% |
| Staffing | | | | | | | |
| FTE Positions | 8.13 | 8.13 | 8.13 | 8.13 | 8.13 | 8.13 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

The Board plans to increase the number of Rovers to reduce the number of precincts a Rover visits thereby allowing each Rover to spend more time at each precinct. Rovers help with the uniformity of the precinct, ADA compliance and assist the precinct officials in their required duties and responsibilities.

Satellite voting for the 2010 General Election may be implemented once again for the November General Election if monies are available.

The only election held this fiscal year will be the November General Election.

Estimate for turnout of voters is in excess of 50 percent. Therefore, the Board has budgeted for more officials to work each precinct.

Department Contact

Name: Linda Grist

Email: lcgrist@cabarruscounty.us

Phone: 704-920-2860

Register of Deeds

Mandated Service

North Carolina Constitutional Office operating under NC General Statutes

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.

Program Description

The Register of Deeds is the legal custodian of and is responsible for accurately recording, indexing, storing and preserving Cabarrus County 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.

CY 2009 Major Accomplishments & Challenges

In conjunction with the Secretary of State's Office, implemented the use of electronic notary program. There will be no paper work sent to or from this office. Everything will be done electronically.

In calendar year 2009, from February through November, two staff members were assigned to DSS to help them out with their increased work load. This office faced challenges in cross training duties while staying current. In November, one full time and one temporary position were eliminated. Specific workloads and duties were re-assigned to other staff members after training was complete.

Goals & Objectives

Expand customer service by implementing use of NC Vital Records program which gives Register of Deeds access to birth records for the entire state from 1971 forward. We will be able to assist customers that live here, but were born in other NC counties, to obtain their birth certificates. This program was delayed by the State until CY 2010.

In F/Y 2011 this office will be ready to implement electronic recording of land record documents through the internet which will cut down on persons appearing in the office to record, USPS mail and overnight recording packages. Electronic recording takes seconds compared to personally recording which takes approximately 3 to 5 minutes per document or set of documents.

Performance Summary

| Outcomes and Performance Measures | Current Goal | CY 2008 Actual | CY 2009 Actual | CY 2010 Estimate | CY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---------------------------------------|
| Maintain and preserve current and historic records. | | | | | | | |
| Births Recorded in Cabarrus County | Workload | 3,117 | 2,848 | 2,860 | | | |
| Deaths Recorded in Cabarrus County | Workload | 1,451 | 1,520 | 1,530 | | | |
| Marriage licenses issued | Workload | 1,380 | 1,338 | 1,350 | | | |
| Subdivision Plats/Condo Plans filed | Workload | 280 | 136 | 150 | | | |
| Trustee Deeds (step in foreclosures) | Decrease FPY | 494 | 518 | 530 | | | |
| Military Discharges (DD214) | Workload | 254 | 434 | 1,100 | | | Veterans Office recording old DD214's |
| Land record documents recorded | Increase FPY | 37,320 | 32,256 | 35,000 | | | |
| Vital records marked (amendments, legitimations, adoptions, expedite services) | Workload | 1,258 | 870 | 900 | | | |
| Certified Copies of Births, Deaths, & Marriages Issued | Workload | 18,311 | 17,595 | 17,620 | | | |
| Number of Land record document pages scanned | Increase FPY | 189,000 | 169,400 | 172,000 | | | |

Register of Deeds

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 492,136 | 519,600 | \$ 520,943 | 497,107 | 383,401 | 383,401 | -22.87% |
| Operations | \$ 230,436 | 186,079 | \$ 129,059 | 128,792 | 124,013 | 122,368 | -4.99% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 722,572 | \$ 705,679 | \$ 650,002 | \$ 625,899 | \$ 507,414 | \$ 505,769 | -19.19% |

Revenues

| | | | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 2,541,871 | \$ 1,592,808 | \$ 1,146,520 | \$ 1,134,920 | \$ 1,143,700 | \$ 1,271,880 | 12.07% |
| Total Revenue | \$ 2,541,871 | \$ 1,592,808 | \$ 1,146,520 | \$ 1,134,920 | \$ 1,143,700 | \$ 1,271,880 | 12.07% |

Staffing

| | | | | | | |
|---------------|-------|-------|------|------|------|------|
| FTE Positions | 10.43 | 10.43 | 7.00 | 7.00 | 7.00 | 7.00 |
|---------------|-------|-------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

This office is requesting substantially the same Operations expenditures as FY 2010, due to the current decline in recording of land record documents.

Department Contact

Name: Linda McAbee

Email: lfmcabee@cabarruscounty.us

Phone: 704-920-2112

Finance

Mandated Service

NCGS 159-24

Mission

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

Program Description

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.

FY 2010 Major Accomplishments & Challenges

Maintained General Obligation Bond Ratings of Aa2 (Moody's) AA+ (Standard & Poors), and AA (Fitch).

Issued \$85,170,000 Certificates of Participation for the financing of construction of 4 new schools and renovation/wing addition of another school, capitalized interest for 2 1/2 years. Construction bids came in under budget due to the economic climate.

Worked with the school systems and the Information Technology Department to set up a shared web page that tracks school construction costs and contracts.

Increased the number of departments who now accept credit cards.

Integrated the "Green Purchasing" of office supplies effective July 1, 2009 for the entire County with the current vendor of office supplies. The County's goal is to work towards more sustainable purchases.

Submitted the June 30, 2009 CAFR for the Certificate of Achievement for Excellence in Financial Reporting for the 25th year.

Received the GFOA's Distinguished Budget Presentation Award of the annual budget document for the fiscal year ended 6-30-10. This was the 13th year.

Completed the 1st year of a 3 year contract with the auditing firm Martin Starnes & Associates, CPA, PA and implemented the Management Letter Comments received from the firm.

Electronically scanned W-9's, budget amendments, contracts, accounts payable checks with backup to reduce storage space and make easier access to departments.

Received Federal Stimulus Funds and worked with departments to ensure proper tracking.

The Budget Director attended and graduated from the County Administration Course.

Revamped the presentation of each department's program summary emphasizing performance and strategic planning in the FY 2011 budget publications.

Allowed several departments to begin keying their own accounts payable invoices.

Continuation of internal control reviews of County departments.

A challenge has been redistributing the workload of the Finance Department after the reduction in force of one full time employee.

Goals & Objectives

Improve delivery of services and achieve efficiencies in productivity and costs.

Reduction of the number of paper copy Accounts Payable checks.

Reduce payment turnaround time to vendors and check processing costs through increased electronic transfers.

Implement electronic payroll stubs by July 1, 2010.

Issue former inmates upon release a debit card loaded with any monies that belongs to them instead of receiving a paper check.

Reduce costs associated with storage and disposal of surplus items and increase revenue from sales by implementing on-line auctions.

Finance

Goals & Objectives

Ensure the continued financial stability for Cabarrus County Government.

Maximize investment of County funds and maintain (or improve) General Obligation Bond rating (lowering the cost of debt).

To protect the financial integrity of County operations by ensuring that policies and procedures are in place and enforced.

Complete a fiscal audit for a minimum of 25% of the County's capital asset inventory.

Evaluate the operations of County departments.

Bid out Banking Services for the fiscal year beginning July 1, 2011 through June 30, 2016.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|-------|-----------------------------|
| Our services are fiscally well managed, efficient, and cost effective | | | | | | | |
| Accounts Payable (AP) Checks Issued | Decrease FPY | 17,991 | 18,350 | 18,097 | 16,000 | | |
| AP Electronic Payments Processed | Increase FPY | 7,962 | 8,121 | 4,861 | 6,005 | | |
| Wires Issued | Decrease FPY | Estimate 120 | Estimate 130 | 120 | 90 | | |
| Inmate Debit Cards Issued | New for 2010 | | | | New for 2010 | | |
| Requisitions processed within one business day | 100% | 98% | 98% | 98% | 100% | | |
| Annual Net Revenue from Surplus Property | Increase FPY | \$ 2,226 | \$ 40,000 | \$ 67,000 | \$ 50,000 | | |
| Number of Surplus Auctions Conducted | Increase FPY | 3 | 40 | 46 | 50 | | |
| The County is recognized for high standards of fiscal reliability, accuracy, and professionalism | | | | | | | |
| Formal, external recognition for financial & analytical excellence | 2 | 2 | 2 | 2 | 2 | | Budget (GFOA) & CAFR (GFOA) |
| Moody's GO Bond Rating | Aa1 | Aa2 | Aa2 | Aa1 | Aa1 | | |
| Standard & Poor's GO Rating | AA+ | AA | AA+ | AA+ | AA+ | | |
| Fitch's GO Rating | AA+ | AA | AA | AA+ | AA+ | | |
| Interest Rate for Bond/COP Sale | <5% | 4.34 | 4.86 | 4.43 | <5% | | |
| Percent of Cash Actively Invested | 100% | 100% | 100% | 100% | 100% | | |
| Average yield on investments | 2.00% | 5.00% | 4.00% | 0.24% | 0.24% | | |
| All external audits "unqualified" results with no findings | Unqualified No finding | Unqualified No finding | Unqualified No finding | Unqualified No finding | Unqualified No finding | | |
| We safeguard public assets through performance, accountability, and financial audits | | | | | | | |
| Internal Control evaluations completed | Increase FPY | 3 | 3 | 6 | 6 | | |
| Internal Control items with savings or mitigated risks | New for 2010 | | | | New for 2010 | | \ |
| Percent of Total Assets Audited | Increase FPY | 25% | 25% | 25% | 25% | | |

Finance

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 827,735 | \$ 913,389 | \$ 787,702 | \$ 787,702 | \$ 738,836 | \$ 738,836 | -6.20% |
| Operations | \$ 133,450 | \$ 172,555 | \$ 136,199 | \$ 136,199 | \$ 125,340 | \$ 119,042 | -12.60% |
| Capital Outlay | \$ - | \$ 39,261 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 961,185 | \$ 1,125,205 | \$ 923,901 | \$ 923,901 | \$ 864,176 | \$ 857,878 | -7.15% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | | | |
| FTE Positions | 11.50 | 12.40 | 11.40 | 10.40 | 10.40 | 10.40 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

With the reduction of one Finance staff member effective February 22, 2010, reallocation of duties will need to continue in FY 2011.

Department Contact

Name: Pam Dubois

Email: psdubois@cabarruscounty.us

Phone: 704-920-2107

Information Technology Services

Mandated Service No

Mission

To partner with our customers in delivering quality technology services that effectively and efficiently align with the goals of Cabarrus County.

Program Description

Cabarrus County government continues to increase its reliance on technology to support its sustainability initiative, public safety, improve business processes, provide services, and to interact with its citizens. Electronic storage, communications and delivery of governmental services have become 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, system availability and providing technology services to assist departments in achieving the mission of county government

Service Desk: The Service Desk serves as a single point of contact for customers and users to interact with ITS. This single point of contact focuses on the needs of the customer and provides them with a simple reliable method of communicating with ITS. The primary function of the Service Desk is to facilitate the restoration of normal operational service with minimal business impact on the customer.

Systems and Network Management and Support: This ITS division is responsible for maintaining the County's information systems and telecommunications networks. This technical support group provides hardware and software installation, configuration, maintenance, technical support, and consulting services for all of the County's departments and agencies. The County's systems and networks include: Virtualized Windows servers, virtualized desktops, Windows workstations and laptops, storage area networks, local area networks, a wide area network, and associated operating environments, application software, and peripheral devices. ITS also provides move, add, change, and install, maintenance, and repair support for the analog and IP voice network, and coordinates directly with vendor technicians. This ITS division provides support seven days a week, twenty-four hours a day. ITS Systems is also responsible for database administration, reorganizing data for faster access, backup and disaster recovery of applications and data residing on the storage area network and network servers.

Application Development: ITS application programming designs develops custom applications and implements third-party software applications for County departments. This area of ITS is also responsible for the design and maintenance of the employee Intranet and the Web presence of Cabarrus County, the Cabarrus Arena and Events Center, Cabarrus County Fair and the Cabarrus County Sheriff's Office on the Internet. Services include intranet and internet web page design, development, and content management including e-commerce, and forms design. This division is committed to helping departments automate business processes and improve efficiency of services to citizens.

GIS: GIS is responsible for planning, development, and implementation of the GIS database. GIS develops new layers, writes programs to manipulate data, analyzes spatial data, and distributes digital and hard copy output. GIS serves as a technical resource for user departments. New and existing data and maps are produced on-demand for all County departments and the public. GIS provides a visual approach for geo-spatial problem solving and a framework for cooperation among the County, its citizens, municipalities, and the private sector.

Mail Courier: This ITS division provides interdepartmental mail/courier service County-wide and book courier service to the four County libraries. Mail couriers process all incoming and outgoing U.S. Postal Service mail.

E911 Coordinator: This position coordinates the County's Master Street Address Guide (MSAG) and works closely with the municipalities within the County to actively manage street names and numbering to standardize the process, eliminate duplication, and prevent errors. This position also maintains the E911 database for the three 911 communications centers.

Information Technology Services

FY 2010 Major Accomplishments & Challenges

Cabarrus County ITS has implemented a technology infrastructure that serves as a foundation for future project requirements. Enforcement of new programming standards and transition to third-party software has lead to a shift in staff responsibilities and required skill sets. New standards require purchased and custom development to be web enabled applications using MS SQL databases. These standards allow for a more mobile workforce, citizen accessibility, and integration into the county's high availability disaster recovery system. Internal development requirements have shifted substantially from developing custom applications to; configuration of third-party applications, integration of applications and report writing. Technologies implemented support the county's sustainability initiative; workforce mobility, computer virtualization, energy efficient equipment, increased electronic document processing and reduction of printing. As county departments attempt to meet their goals more efficiently, county wide use of technology increases resulting in the additional ITS development requests and support requirements.

Disaster Recovery Data Center – A storage area network deployed within the main data center and at the alternate disaster recovery data center has positioned the County to implement a comprehensive disaster recovery strategy. The implementation and use of virtualization technology plays a key foundational role into the future for systems deployment, management as well and disaster recovery.

Citizen Services and Communication – ITS worked with departments on projects to improve citizen services and communication with the implementation of; wireless access for Library Patrons, Citizen PDA mobile access to Accela building inspections application, CTYConnect employee and citizen mass notification system, and participation in National Cyber Security Awareness Month. Implementation of social media sites while providing adequate security, auditing, and public records management for the County. Identified and created enterprise integration and synergistic points for delivery of County services, information and communication using existing website and social media sites. Implemented Harrisburg Area Land Use Area external Sharepoint site for citizen collaboration and central document storage, search and retrieval. Integration of county Facebook and Twitter sites with county website news releases, creation of departmental Facebook pages, creation of branded Government Youtube Channel, and integration of Youtube Channel with county website.

Finance – Munis financial software migrated from informix Windows environment to SQL. This move facilitates disaster recovery using virtualized servers and the redundant SAN located at the disaster recovery data center. Accounts payable, invoices and contracts are now being imaged and stored in Laserfiche to reduce paper usage, physical storage requirements and increase document accessibility. The Timesheet application was rewritten as a web enabled application, providing mobile access capabilities, auditing and supervisor approval process.

Sheriff – Implemented solution to provide an alternate site for 911 operations at the disaster recovery data center. Continued to work with Kannapolis, Concord and Cabarrus County Sheriff to streamline and improve the addressing process and to maintain an accurate, standardized E911/GIS Master Address database. Provided municipalities with GIS addressing toolbar to assist in maintaining the integrity and quality of the addressing data.

DSS – Continued deployment of a document management and electronic forms system for the DSS agency. This software helps employees process their documents more quickly and effectively, file them automatically, and saves on hard costs like printers and paper. Case managers are able to quickly fill out paperwork that can take up the majority of their time in a paper-based agency.

Goals & Objectives

Continuous improvement in the overall quality of ITS services by developing and maintaining good responsive relationships with our customers; effective and efficient use of all technology resources; and meeting the existing needs and plans for future technology requirements.

Information Technology Services

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Our network is stable and reliable | | | | | | | |
| Number of servers supported | 69 | 48 | 66 | 66 | 69 | | |
| Computer Systems and Network Availability | 98.50% | 98% | 98% | 98% | 99% | | |
| We provide responsive and effective desktop and application system support | | | | | | | |
| Number of personal computers supported | Workload | 810 | 1,000 | 950 | 1,050 | | |
| Work order requests | Workload | 5,354 | 7,200 | 7,400 | 7,400 | | |
| Total work order hours | Workload | 16,698 | 19,760 | 15,000 | 15,000 | | |
| 8 hours of less response time to work order requests | 98% | 98% | 98% | 98% | 98% | | |
| Mean time to resolve incidents in less than 2 hours | 97% | 95% | 95% | 95% | 97% | | |
| Incidents resolved by target resolution time | 98% | 95% | 95% | 95% | 98% | | |
| Percentage of problems open longer than 30 days | 45% | 57% | 57% | 57% | 45% | | |
| Percentage of service disruptions cause by a change | 5% | 9% | 8% | 40% | 5% | | |
| Our customers are satisfied | | | | | | | |
| Customer satisfaction rating of satisfied or above | 91% | 90% | 90% | 90% | 91% | | |
| Project management satisfaction rating of satisfied + | 91% | 88% | 90% | 90% | 91% | | |
| ITS employees job satisfaction rating of satisfied + | 91% | 90% | 90% | 90% | 91% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-------------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,465,856 | 1,885,694 | \$ 2,022,904 | 2,019,904 | 1,706,632 | 1,706,632 | -15.51% |
| Operations | \$ 1,071,192 | 1,136,761 | \$ 1,158,138 | 1,239,796 | 1,275,005 | 1,440,854 | 16.22% |
| Capital Outlay | \$ 87,097 | 51,699 | \$ 61,600 | 46,600 | 43,900 | 43,900 | -5.79% |
| Total Expenses | \$ 2,624,145 | \$ 3,074,154 | \$ 3,242,642 | \$ 3,306,300 | \$ 3,025,537 | \$ 3,191,386 | -3.48% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 13,880 | \$ 194,729 | \$ 197,360 | \$ 197,360 | \$ 195,360 | \$ 132,717 | -32.75% |
| Other Financing Sources | \$ 67,413 | \$ 72,223 | \$ 72,816 | \$ 72,816 | \$ 74,502 | \$ 74,502 | 2.32% |
| Total Revenue | \$ 81,293 | \$ 266,952 | \$ 270,176 | \$ 270,176 | \$ 269,862 | \$ 207,219 | -23.30% |
| Staffing | | | | | | | |
| FTE Positions | 21.00 | 27.00 | 27.00 | 23.00 | 23.00 | 23.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Information Technology Services

FY 2011 Budget Highlights / Changes

Department Contact

Name: Deborah Brannan

Email: dabrannan@cabarruscounty.us

Phone: 704-920-2155

General Services - Grounds

Mandated Service No

Mission

Provide clean and safe outdoor facilities and grounds, maximizing their life and providing a productive environment for use by the general public.

Program Description

Provides general grounds maintenance and landscaping improvements to Cabarrus County Parks, properties and leased sites. 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 Frank Liske Park, North Cabarrus Park, Camp Spencer, Pharr Mill Park, and Stonewall Jackson Soccer Complex).

FY 2010 Major Accomplishments & Challenges

Completed Xeriscaping at Senior Center and Rowan Cabarrus Community College.

Completed several pavement matrix projects and maintained 39.4 acres of pavement.

Completed inventory matrix of all county playgrounds and set a priority plan in place for repair and replacement.

Reduced herbicide purchasing by 85%.

Goals & Objectives

Insure adequate planning to address grounds maintenance needs for county properties by citizens.

Monitor property maintenance to effectively utilize available labor for scheduled maintenance and repairs.

Maintain proper responses to work orders for special projects.

To understand the needs of Parks and Recreation in order to provide adequate services.

To improve the communication between Parks and Grounds Maintenance to provide sufficient level of services to the public.

To improve the maintenance program thus presenting a favorable perception of County attractions to the public.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Grounds Maintenance facility services maintains a high standard to meet community needs. | | | | | | | |
| Total number of acres of maintained properties other than parks. | Stable | 293 | 361 | 361 | 361 | | Could increase with new locations |
| Completed work orders for County Properties other than Parks | Workload | 1,533 | 1,590 | 1,700 | 1,500 | | |
| Total number of Parks acreage maintained | Stable | 413 | 413 | 407 | 597 | | Rob Wallace Park acreage increase |
| Completed work orders for all Park Maintenance | Workload | 2,255 | 2,194 | 1,900 | 1,500 | | Decrease do to standardizing monthly maintenance versus work order submittal |

General Services - Grounds

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------|
| Personnel Services | \$ 387,129 | 399,847 | \$ 385,711 | 385,711 | 402,326 | 402,326 | 4.31% |
| Operations | \$ 606,744 | 534,322 | \$ 817,280 | 830,380 | 1,062,279 | 842,279 | 1.43% |
| Capital Outlay | \$ 129,052 | 20,452 | \$ 31,168 | 28,068 | 0 | 0 | -100.00% |
| Total Expenses | \$ 1,122,925 | \$ 954,620 | \$ 1,234,159 | \$ 1,244,159 | \$ 1,464,605 | \$ 1,244,605 | 0.04% |

Revenues

| | | | | | | | |
|----------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Continue with xeriscaping projects when applicable and maintain properties and assets

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services - Administration

Mandated Service No

Mission

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

Program Description

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, and Street Sign Maintenance. Other responsibilities include assisting with proper asset management of all county property.

FY 2010 Major Accomplishments & Challenges

Swapped all utility tracking information for 2 years over to new utility tracking database that provides a higher level of reporting.
Completion of county sustainability plan and submittal of state energy plan

Goals & Objectives

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.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Daily number of calls received by GSA Admin. | Decrease FPY | 16 | 15 | 12 | 10 | | Desired decrease with implementation of new work order process |
| Daily work order related calls received from customers and departments | Workload | 10 | 9 | 7 | 5 | | |
| Yearly, approximate number of invoices processed for payment for five divisions annually | Workload | 9,408 | 9,418 | 2,964 | 2,900 | | |
| Yearly, approximate number of invoices processed for copied for five divisions annually | Workload | 9,408 | 9,418 | 2,964 | 2,900 | | |
| Number of timesheets data entered bi-weekly | Decrease FPY | 58 | 59 | 59 | 35 | | Decrease due to online timesheet program |
| Number of drop-in visitors, employees, and delivers yearly received by GSA Admin. | Workload | 2,160 | 1,080 | 1,200 | 1,200 | | |
| Monthly, data enter of energy bills | Workload | 402 | 404 | 128 | 132 | | |
| Monthly, adding together energy usage amounts | Workload | 402 | 404 | 50 | 52 | | |
| Monthly, approximate number of faxed materials | Workload | 160 | 120 | 118 | 116 | | |

General Services - Administration

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Personnel Services | \$ 202,668 | \$ 276,279 | \$ 310,126 | \$ 350,584 | \$ 312,165 | \$ 312,165 | -10.96% |
| Operations | \$ 789,582 | \$ 891,178 | \$ 948,288 | \$ 950,860 | \$ 1,266,797 | \$ 1,205,406 | 26.77% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 992,250 | \$ 1,167,458 | \$ 1,258,414 | \$ 1,301,444 | \$ 1,578,962 | \$ 1,517,571 | 16.61% |

Revenues

| | | | | | | | |
|----------------------|-------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 181,490 | \$ 52,867 | \$ 31,243 | \$ 31,243 | \$ 34,000 | \$ 34,000 | 8.82% |
| Total Revenue | \$ 181,490 | \$ 52,867 | \$ 31,243 | \$ 31,243 | \$ 34,000 | \$ 34,000 | 8.82% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 4.00 | 5.00 | 5.00 | 4.00 | 4.00 | 4.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Combined utilities from courthouse operations to other county buildings utilities

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services - Sign Maintenance

Mandated Service

NC Department of Transportation

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.

Program Description

This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County, additionally the City of Kannapolis and Towns of Mt. Pleasant and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdiction. This division also installs zoning and public notice signs. In addition to street and zoning signs, this division has become the sign department for internal and external building signs, which in the past has been contracted to sign companies. Signs are produced by means of a computerized sign system, 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.

FY 2010 Major Accomplishments & Challenges

Initiated building signage upgrades and standardization at multiple buildings using braille sign machine purchased during the fiscal year. Initiated street sign contracts with Town of Midland, Town of Mt. Pleasant, and Town of Harrisburg including electronic work order format.

Goals & Objectives

To provide the citizens of Cabarrus County, with the highest quality street sign system, to ensure Emergency response personnel (Fire, Police, and EMS) can locate their homes in an efficient and timely manner in the event of an emergency.

To provide prompt attention to missing or down signs.

To provide regular inspection of street signs to ensure they are legible.

To provide quality building signage, in a timely and cost effective manner.

To meet the growing diverse signage needs of customer departments with their ever changing needs to include; bilingual signage, custom signage, and directional signage.

To provide cost effective and prompt response for special event signage

General Services - Sign Maintenance

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| We provide high quality and timely signage services | | | | | | | |
| Completed street sign repair/replacement work orders | 400 | 732 | 408 | 386 | 380 | | |
| Percent of man hours used for street sign repair/ Replacement (2-Sign Techs) | 25% | 36% | 22% | 24% | 25% | | |
| Completed Zoning sign work orders | 45 | 38 | 47 | 50 | 50 | | |
| Percent of man hours used to Zoning Sign Work Orders | 2% | 1% | 5% | 5% | 2% | | Based on Zoning request |
| Sign Maintenance meets the diverse community needs | | | | | | | |
| Completed building signs work orders | 200 | 123 | 125 | 600 | 200 | | The rise for 2010 is due to jail housing |
| % of man hours used for building signage | 30% | 8% | 34% | 37% | 45% | | |
| Completed Parks Signage, Banners, Equipment Tagging, and Parking Lot Signage | 400 | 581 | 254 | 350 | 350 | | |
| % of man hours used for special events signage | 10% | 19% | 24% | 25% | 25% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 97,253 | \$ 105,428 | \$ 106,629 | \$ 107,049 | \$ 109,552 | \$ 109,552 | 2.34% |
| Operations | \$ 54,600 | \$ 48,988 | \$ 60,538 | \$ 62,648 | \$ 60,073 | \$ 56,183 | -10.32% |
| Capital Outlay | \$ 6,132 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 157,985 | \$ 154,417 | \$ 167,167 | \$ 169,697 | \$ 169,625 | \$ 165,735 | -2.33% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 1,170 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.00% |
| Total Revenue | \$ 1,170 | \$ - | \$ 5,000 | \$ 5,000 | \$ 5,000 | \$ 5,000 | 0.00% |
| Staffing | | | | | | | |
| FTE Positions | \$ 2 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Complete New Jail Housing Signage Package

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services - Building Maintenance

Mandated Service

No

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.

Program Description

This program is responsible for planning, directing and providing cost-effective maintenance and repair for 56 county owned facilities/structures and 33 leased structures. This totals 971,749 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 minor renovations, repair projects, and specialized maintenance services such as the computerized HVAC control system, emergency generators and elevators.

FY 2010 Major Accomplishments & Challenges

Completed renovations to Courthouse areas (Courtroom #6, Courtroom #1, Juvenile Probation).

Completed Camp Spencer Pool upgrade and pumping system retrofit.

Complete HVAC replacement at Animal Shelter, Historic Courthouse, Grounds Maintenance, EMS #3, HHW, Mt. Pleasant Library, and complete chiller replacement at Concord Library.

Completed Kannapolis Library Lighting Retrofit and Events Center Lighting Retrofit.

Completed Frank Liske Park Barn Upgrades (exterior, lighting, and fans).

Completed roofing replacements at Historic Courthouse, Courthouse, Camp Spencer, EMS #1, and Rowan Cabarrus Community College.

Completed resurfacing of Govt. Center public parking deck and repairs on retaining wall on Church St. side.

Completed fire panel replacement, annunciator addition, and installation of additional horn/strobes to Courthouse fire alarm system.

Completed Rowan Cabarrus Community College parking lot paving, xeriscaping, and irrigation project.

Goals & Objectives

To provide a highly efficient and effective preventative maintenance and repair program for all HVAC electrical, plumbing and structural equipment in all County owned and leased buildings.

To efficiently schedule and carry out preventative maintenance on all HVAC equipment to increase its longevity and reduce down time.

To effectively maintain standard comfort levels in all occupied space

To provide high quality repairs in a timely manner, to help reduce down time and ensure Facility longevity and safety by ensuring emergency generators and fire safety equipment functions properly when needed.

General Services - Building Maintenance

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| We provide efficient and effective HVAC preventative maintenance and repair services | | | | | | | |
| Completed HVAC PM work orders | Workload | 241 | 190 | 150 | 200 | | |
| Percentage of man hours utilized for HVAC PM | 15% | 7% | 17% | 16% | 15% | | |
| Completed HVAC repair work orders | Workload | 781 | 359 | 316 | 400 | | |
| Percentage of man hours used for HVAC Repairs Work Orders | 18% | 20% | 33% | 31% | 25% | | |
| Completed HVAC controls and systems work orders | Workload | | 165 | 134 | 150 | | |
| Percentage of man hours used for HVAC controls and systems work orders | 10% | | 20% | 9% | 10% | | |
| Completed Total HVAC related work orders | Workload | | 930 | 872 | 900 | | |
| We provide efficient and effective Electrical & Plumbing preventative maintenance and repair services | | | | | | | |
| Electrical, plumbing, structural work orders | Workload | 2,610 | 1,401 | 2,050 | 1,800 | | Lighting upgrades will be the bulk, quantity to drop until finished |
| Percentage of man hours used for repair work orders | Stable | 52% | 49% | 50% | 50% | | |
| Completed generator and equipment work orders | Workload | 205 | 335 | 276 | 300 | | |
| Percentage of man hours used for generator and equipment work orders | Stable | 7% | 5% | 2% | 5% | | |
| Emergency call back responses | Workload | 92 | 108 | 132 | 110 | | |
| Percentage of man hours used for emergency call responses | Stable | 2% | 3% | 3% | 2% | | |
| Completed miscellaneous work orders | Workload | 672 | 232 | 558 | 450 | | |
| Percentage of man hours used for misc. work orders | Stable | 10% | 5% | 14% | 5% | | |
| Completed Environmental, safety, fire/security, and stormwater work orders | Workload | | 564 | 764 | 750 | | |

General Services - Building Maintenance

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We provide efficient and effective Electrical & Plumbing preventative maintenance and repair services | | | | | | | |
| Percentage of man hours used for environmental, safety, fire/security, and stormwater work orders | Stable | | 7% | 10% | 10% | | |
| Completed construction/demolition, masonry, painting, and water leaks work orders | Workload | | 173 | 220 | 200 | | |
| Percentage of man hours used for construction/demolition, masonry, painting, and water leaks work orders | Stable | | 6% | 5% | 5% | | |
| Completed hardware, door, gates, and furniture work orders | Workload | | 897 | 748 | 800 | | |
| Percentage of man hours used for hardware, door, gates, and furniture work orders | Stable | | 20% | 11% | 15% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|-----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 542,786 | \$ 586,026 | \$ 582,544 | \$ 741,844 | \$ 697,126 | \$ 697,127 | -6.03% |
| Operations | \$ 1,347,819 | \$ 1,452,664 | \$ 2,013,383 | \$ 2,027,871 | \$ 3,050,537 | \$ 2,224,142 | 9.68% |
| Capital Outlay | \$ 31,953 | \$ 20,330 | \$ 20,000 | \$ 11,000 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ 1,922,558 | \$ 2,059,020 | \$ 2,615,927 | \$ 2,780,715 | \$ 3,747,663 | \$ 2,921,269 | 5.05% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 49,565 | \$ 20,378 | \$ 40,000 | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 28,292 | \$ 22,348 | \$ 24,800 | \$ 24,800 | \$ - | \$ - | -100.00% |
| Total Revenue | \$ 77,857 | \$ 42,726 | \$ 64,800 | \$ 24,800 | \$ - | \$ - | -100.00% |

Staffing

| | | | | | | |
|---------------|------|-------|-------|-------|-------|-------|
| FTE Positions | 9.00 | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 |
|---------------|------|-------|-------|-------|-------|-------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Lighting retrofits, painting, and carpet for multiple locations.

Continue install and retrofit of existing HVAC equipment in larger buildings to increase energy efficiency.

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services - Facility Services

Mandated Service No

Mission

Responsibility to ensure that all employees and citizens of Cabarrus County have a clean and healthy environment for work, business and recreation.

Program Description

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 carpet cleaning, light bulb replacement, snow and ice removal services are also provided to all county locations by the Facility Services program.

FY 2010 Major Accomplishments & Challenges

Continued job rotation to improve entire staff knowledge of different locations.

Entered contract with Green Seal Certified supplies vendor for a variety of cleaning materials.

Increased services provided to parks in terms of 7 day coverage and cleaning services.

Implemented daily task lists in libraries.

Implemented monthly equipment checklist to ensure asset management.

Goals & Objectives

To provide highest quality of cleaning service for County Government by maintaining high efficiently standards.

Improve services provided to county departments by coordinating and scheduling requests in a effective manner; encouraging innovate ideas and concepts for facility services; and retaining highly motivated and qualified employees.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| We maintain the County's facilities to a high standard and provide prompt service in a professional, environmentally conscious, and sustainable manner | | | | | | | |
| Inspection work orders | Workload | 101 | 105 | 80 | 70 | | Decrease as inspection becomes more of daily task |
| Completed Work Orders | Workload | 2,648 | 3,225 | 3,225 | 3,100 | | Decrease as work is caught in daily tasks versus work order |
| Misc Work Orders | Workload | 354 | 200 | 200 | 150 | | |
| Square feet carpet cleaned | Workload | 168,829 | 400,022 | 400,000 | 400,000 | | |
| Square feet tile floor, stripped, waxed and buffed. | Workload | 196,438 | 398,979 | 400,000 | 450,000 | | |
| Percent of work orders completed within 3 days. | 100% | 90% | 98% | 85% | 95% | | |
| Percent of work orders completed by due date. | 100% | 95% | 100% | 100% | 100 | | |
| Percent of Misc/Unexpected work orders requested by other dept's | 95% | 75% | 95% | 95% | 95% | | |
| Percentage of labor hours utilized assisting recycling programs | 15% | 14% | 20% | 20% | 18% | | |
| Percentage of labor hours utilized for after hour responses | 10% | 5% | 12% | 12% | 10% | | Mostly water damage and BBP cleanup |

General Services - Facility Services

| <u>Budget Summary</u> | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|------------------------------|---------------------------|---------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|------------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,056,428 | \$ 1,065,604 | \$ 1,060,968 | \$ 1,028,410 | \$ 940,886 | \$ 939,254 | -8.67% |
| Operations | \$ 158,195 | \$ 208,343 | \$ 208,519 | \$ 208,611 | \$ 237,173 | \$ 200,616 | -3.83% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 1,214,624 | \$ 1,273,947 | \$ 1,269,487 | \$ 1,237,021 | \$ 1,178,059 | \$ 1,139,870 | -7.85% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 25,648 | \$ 450 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 25,648 | \$ 450 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Staffing | | | | | | | |
| FTE Positions | 29.75 | 30.15 | 30.15 | 25.63 | 25.63 | 25.63 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Shift services to cover multiple buildings in a single day in order to increase coverage

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

General Services - Fleet Maintenance

Mandated Service

No

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.

Program Description

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 371 units of equipment, (48% 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.

FY 2010 Major Accomplishments & Challenges

Continued to provide an excellent preventive maintenance program allowing emergency vehicles to keep response times to a minimum.

Continued to complete work orders in a timely manner keeping costs and down time to a minimum.

Continued to keep accurate service records and process invoices in a timely manner.

Continued to share calendars with key personnel to better communicate within our department.

Continued to assist the Finance department with the sale of surplus vehicles.

Continued to assist the Finance department with invoicing to chargeback to various County departments.

Ordered and processed the purchasing of 5 new hybrid vehicles, 1 passenger van with wheelchair lift, 3 energy efficient minivans, and 2 service trucks.

Installed emergency equipment on 10 new Sheriff department vehicles which led to changing equipment on 27 vehicles.

Fleet supervisor and fleet mechanics were trained to perform state inspections assuring all County vehicles are inspected annually keeping inspection costs to a minimum.

Annual inspections are completed during scheduled preventive maintenance keeping miles driven to a minimum.

Developed and implemented an Excel matrix to estimate miles driven thus enabling reminder emails to be sent assuring preventive maintenance is performed in a timely manner.

Goals & Objectives

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

To improve the grounds equipment preventative maintenance program by coordinating scheduled maintenance and increasing the turnaround time for repairs.

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

General Services - Fleet Maintenance

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---------------------------|
| We are a cost effective and high quality source of vehicle repair and services | | | | | | | |
| Completed work orders for PM, repairs, and modifications | Workload | 6,402 | 7,053 | 7,400 | 7,600 | | |
| Employee/Vehicle/Equipment ratio | 5:371 | 4:253 | 4:263 | 4:270 | 4:371 | | 1 supervisor, 3 mechanics |
| Labor hours utilized for preventive maintenance and repairs found during preventive maintenance | 85% | 87% | 85% | 83% | 85% | | |
| Labor hours utilized for unscheduled maintenance ordering parts, maintaining shop and equipment, and paper work | 5% | 5% | 7% | 5% | 5% | | |
| Labor hours utilized for installing equipment for emergency vehicles (Sheriff and EMS) | 10% | 8% | 8% | 12% | 10% | | |
| Our equipment is managed effectively | | | | | | | |
| Number of grounds maintenance equipment | Workload | 142 | 153 | 161 | 165 | | |
| Average turnaround time for repairs on grounds equipment (hours) | 8 | 10 | 8 | 8 | 8 | | |
| Preventive maintenance appointments (per week) | 2 | 2* | 1 | 2 | 3 | | *per month |
| County fleet is energy efficient and environmentally friendly | | | | | | | |
| Hybrid or Alternative Vehicles/Conventional run vehicles Ratio | 34:270 | 4:253 | 29:263 | 34:270 | 39:293 | | |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Personnel Services | \$ 292,304 | \$ 311,323 | \$ 311,550 | \$ 312,560 | \$ 321,213 | \$ 323,388 | 3.46% |
| Operations | \$ 12,129 | \$ 35,990 | \$ 42,301 | \$ 42,101 | \$ 42,102 | \$ 39,434 | -6.33% |
| Capital Outlay | \$ 443,757 | \$ 694,341 | \$ 357,350 | \$ 331,207 | \$ 250,000 | \$ 251,950 | -23.93% |
| Total Expenses | \$ 748,190 | \$ 1,041,654 | \$ 711,201 | \$ 685,868 | \$ 613,315 | \$ 614,772 | -10.37% |

Revenues

| | | | | | | | |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 8,924 | \$ 6,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | 0.00% |
| Total Revenue | \$ 8,924 | \$ 6,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

General Services - Fleet Maintenance

FY 2011 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.

With limited space and personnel, additional vehicles added to the fleet each year including various makes of vehicles such as Fords, Chevrolets, Toyota Hybrids, and Dodge Chargers, we continue to strive to provide an excellent level of service.

By purchasing 5 new mid-size hybrid vehicles which replaced 4 full size high mileage sedans, repair costs and the cost to operate will be kept to a minimum.

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

Parks

Mandated Service

No. Enabled by N.C. General Statutes Articles 18. Parks and Recreation 160A. 350-356

Mission

To enrich the quality of life of the citizens by providing high quality recreation and education opportunities in harmony with natural resource p

Program Description

The main focus for the Department is development and operation of all County Parks and school parks; 5 parks totaling 616 acres and 37 school parks. Typical amenities include: playgrounds, trails, picnic sites, shelters, cabins, mini-golf, athletic fields, disc golf and the like. Classes, workshops and camps geared toward environmental stewardship, nature education, conservancy, and sustainability are offered throughout the year in conjunction with NC Wildlife Commission, individual vendors, municipalities, NC Air Quality Division, Cooperative Extension, Soil and Water Conservation and various other agencies. Discovery Day Camp is the largest of the offering and serves approximately 600 youth ages 6-12 during the summer.

Youth athletics is facilitated and coordinated through the department and spring, summer, and fall adult softball leagues are operated at Frank Liske Park. Various youth athletic camps are offered during the summer.

The department administers a Matching Incentive Grant Program where civic, community and school groups apply for matching monies. The grants are used to construct or improve facilities on public land or to acquire land for community use.

The Department continually seeks out available land for the development of future parks through analysis, needs assessments, and cooperation with the municipalities. Additionally, grants for development and purchase are pursued.

FY 2010 Major Accomplishments & Challenges

Completed the countywide Carolina Thread Trail Greenway Masterplan.

Increase in park visitation by 109,000.

Completed the Masterplan for and named the new southeast Park the Rob Wallace Park.

Added Ranger Bicycle Patrols at all Parks.

33% increase in cabin rentals at Camp T.N. Spencer Park.

Successfully completed the first year of operation at the pool at Camp T.N. Spencer.

Successfully hosted 4 State or National Youth Softball Tournaments at Frank Liske Park.

Successfully hosted several large events at Frank Liske Park: British Car Show (new), Native American POW POW, Miles for Mika 5K Road Race, High School Cross Country Events, City/County Earth Day and Arbor Day celebration, Easter Egg Hunt, Soccer Tournaments, and two 5K Road Races.

Reduction in Workforce - eliminated 50% of p/t Park Rangers and Recreation Facility Operators.

Increase in Park patron visitation with less staff to offer services, keep restrooms clean, and empty of trash.

General Services Staff to clean parks on a regular basis so Rangers can do programs, assist patrons, and be available for safety and security.

More citizens are arriving without reservations and expecting to find a shelter available for their use.

Due to the economy, more individuals staying close to home as a result the parks have experienced more visitation leaving fewer shelters available without reservations.

Working with the FCCA Soccer group to keep the soccer complex in a safe, well groomed manner and following the soccer agreement.

Applying for state and federal grants during this very competitive time.

Parks

Goals & Objectives

Increase revenues, park reservations, nature program participation, and park visitation from fiscal year 2010 through publicity, marketing, and use of social media outlets.

Provide safe and clean facilities at all Park locations without the occurrence of accidents or injuries.

Through the implementation and utilization of GovPartner, increase on-line facility reservation by 25%

By utilizing more social media outlets for marketing and surveying, increase awareness of new programs by 25% and satisfaction of services and programs by 25%

Evaluate existing facilities versus growth patterns to determine areas of need for future development by inventorying all Cabarrus County Park and Recreation facilities by June 30, 2011.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|-------------------|----------------|-------------------|-------------------|-------|--|
| We provide high quality, educational, and cost effective Park resources | | | | | | | |
| Park Revenue | Increase FPY | \$ 218,620 | \$ 316,948 | \$ 252,650 | \$ 325,000 | | |
| Park Reservations | Increase FPY | 2,955 | 2,859 | 3,100 | 3,100 | | |
| On-line Facility Reservations | Increase FPY | | | 1,000 | 2,000 | | On-line reservation system implemented FY 2010. |
| Park Visitation | Increase FPY | 231,345 | 462,886 | 235,000 | 420,000 | | |
| Nature Program Participants | Increase FPY | 350 | 3,956 | 450 | 4,000 | | 2010 projection was completed prior to actuals for 2009. |
| Facebook Followers | Increase FPY | | | 500 | 1,000 | | New Measure |
| We maintain safe and accessible facilities | | | | | | | |
| Accidents/Injuries reported | 0 | | | | | | |
| Employee loss time due to injury (weeks) | Decrease FPY | | 12 | 12 | 1 | | |
| Our customers are satisfied | | | | | | | |
| Awareness of programs & services | 100% | Survey in FY 2009 | 99% | Survey in FY 2011 | 100% | | Citizen Survey |
| Overall impressions of programs & services (very satisfied) | 81% | Survey in FY 2009 | 56% | Survey in FY 2011 | 100% | | Citizen Survey |
| Evaluate existing facilities versus growth patterns to determine areas of need for future development plans | | | | | | | |
| Municipalities Involved | 100% | | | 50% | 100% | | New Measure |
| Data Compiled | 100% | | | 50% | 100% | | New Measure |
| Growth Patterns Collected | 100% | | | 50% | 100% | | New Measure |
| Park & Rec Facilities Inventory Completed | 100% | | | 50% | 100% | | New Measure |

Parks

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 622,234 | \$ 820,154 | \$ 858,538 | \$ 847,038 | \$ 810,713 | \$ 810,716 | -4.29% |
| Operations | \$ 252,602 | \$ 400,935 | \$ 418,156 | \$ 438,877 | \$ 339,845 | \$ 327,237 | -25.44% |
| Capital Outlay | \$ 40,620 | \$ 340,353 | \$ 124,000 | \$ 220,652 | \$ 100,000 | \$ 50,000 | -77.34% |
| Total Expenses | \$ 915,456 | \$ 1,561,442 | \$ 1,400,694 | \$ 1,506,567 | \$ 1,250,558 | \$ 1,187,953 | -21.15% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 318,620 | \$ 346,123 | \$ 252,650 | \$ 334,888 | \$ 271,750 | \$ 271,750 | -18.85% |
| Total Revenue | \$ 318,620 | \$ 346,123 | \$ 252,650 | \$ 334,888 | \$ 271,750 | \$ 271,750 | -18.85% |
| Staffing | | | | | | | |
| FTE Positions | 18.80 | 18.80 | 19.34 | 15.72 | 15.72 | 15.72 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

50% reduction of part time rangers and recreation facility operators

All Parks to close 1 hour earlier than previous years all year long

Interpretative signs for North District

Pharr Mill Road and North Cabarrus Parks will not have a ranger available during all operational hours

Cabin Rental Revenue reflects a 10% increase from 2009 and 25% from 2008

Eliminated Scorekeepers for Adult Softball at Frank Liske Park

Eliminated Paddleboat Rentals at Camp T.N. Spencer due to lack of use

Eliminated Paddleboat Rentals during the week at Frank Liske Park

Ranger to be a Camp T.N. Spencer Park until midnight on weekends when cabins and tent sites are full. This is to help keep the park and patrons safe and secure and ensure they have a quality stay (686 hrs.)

Recreation Facility Operators to work at Camp T.N. Spencer Pool to sell concessions and take admission fee instead of using a commercial vendor (364 hrs.)

Department Contact

Name: Londa Strong

Email: lastrong@cabarruscounty.us

Phone: 704-920-3354

Concord Library

Mandated Service

No. All public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

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.

Program Description

The Concord Library serves as the main library for the Cabarrus County Public Library system. Although the library is situated in Concord and serves the City of Concord, it serves the entire county due to the size and central location. This library offers a full range of services including circulation, reference, children's services, public computers, a local history room and outreach to the homebound. As the main library, collection development, acquisitions, cataloging and processing of library materials are carried out there. The library director's office is also in this library. The Concord Library building and grounds are owned by Cabarrus County.

FY 2010 Major Accomplishments & Challenges

Installed wireless access for patron use.

Increased circulation of library materials by 6%.

Increased services to the homebound.

Held 2nd One Book, One Community program featuring the book "On Agate Hill" by Lee Smith (entire library system)

Received grant from Cabarrus Partnership for Children to begin Smart Start Family Literacy program.

Added 8 Internet computers for the public.

Added two microfilm reader/scanner/printers.

Stopped bookmobile services due to age/condition of bookmobile.

Eliminating clutter from library to prepare for renovation.

Goals & Objectives

To enhance and increase library publicity.

(a) Improve newsletter

(b) Promote library with Facebook

(c) Coordinate publicity

To improve computer technology.

(a) Replace automated library system

To improve library policies and procedures.

To implement Family Literacy program.

To find ways to utilize space more effectively.

(a) Renovate the Concord Library

Concord Library

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Circulation of library materials (books & audiovisual) | Increase FPY | 359,419 | 470,009 | 500,000 | 525,000 | 👍 | |
| Reference transactions | Increase FPY | 99,018 | 93,990 | 98,000 | 100,000 | 👍 | |
| Program attendance | Increase FPY | 25,546 | 29,306 | 32,000 | 35,000 | 👍 | |
| Total registration | Stable | 48,372 | 50,369 | 50,400 | 51,000 | = | |
| Annual door count | Increase FPY | 227,361 | 277,977 | 300,000 | 305,000 | 👍 | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,105,853 | 1,190,237 | \$ 1,225,894 | \$ 1,199,894 | \$ 1,043,266 | \$ 1,043,266 | -13.05% |
| Operations | \$ 395,311 | 325,384 | \$ 278,885 | \$ 367,385 | \$ 269,633 | \$ 228,125 | -37.91% |
| Capital Outlay | \$ 13,690 | 5,743 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 1,514,854 | \$ 1,521,364 | \$ 1,504,779 | \$ 1,567,279 | \$ 1,312,899 | \$ 1,271,391 | -18.88% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 200,689 | \$ 189,793 | \$ 176,000 | \$ 176,000 | \$ 176,000 | \$ 176,000 | 0.00% |
| Fees & Other | \$ 110,513 | \$ 134,248 | \$ 51,000 | \$ 51,000 | \$ 51,700 | \$ 51,700 | 1.37% |
| Other Financing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 311,202 | \$ 324,041 | \$ 227,000 | \$ 227,000 | \$ 227,700 | \$ 227,700 | 0.31% |
| Staffing | | | | | | | |
| FTE Positions | 23.72 | 23.72 | 23.72 | 17.00 | 17.00 | 17.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Dana Eure

Email: dmeure@cabarruscounty.us

Phone: 704-920-2063

Kannapolis Library

Mandated Service

No. All public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

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.

Program Description

The Kannapolis Library primarily serves the City of Kannapolis and northwestern Cabarrus County. The Kannapolis Library is a full service library with circulation, reference, children's services, public computers and a local history room. Many programs are held monthly for the public while children's programs continue to be a strong offering at the Kannapolis Library. The Kannapolis Library building and grounds are owned by Cabarrus County.

FY 2010 Major Accomplishments & Challenges

Installed wireless access for patron use.
Increased circulation of library materials by 4%.
Began a Special Needs family story time
Continued to offer popular programs to the public like the adult book clubs and family story time.
Replaced lighting in entire library with energy efficient lighting.
Not having a meeting room.
Circulation desk does not meet the needs of the library.

Goals & Objectives

To enhance and increase library publicity.
(a) Improve newsletter
(b) Promote library with Facebook
(c) Coordinate publicity
To improve computer technology.
(a) Replace automated library system
To improve library policies and procedures.
To find ways to utilize space more effectively.
To better coordinate library services across the county to more effectively and efficiently serve the public

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|-----------------------------------|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Circulation of library materials | Increase FPY | 166,135 | 221,160 | 230,000 | 240,000 | 👍 | |
| Reference transactions | Increase FPY | 65,004 | 64,535 | 65,300 | 68,000 | 👍 | |
| Program attendance | Increase FPY | 6,111 | 8,524 | 12,000 | 14,000 | 👍 | |
| Registered borrowers | Stable | 21,140 | 22,673 | 22,850 | 23,000 | = | |
| Annual door count | Increase FPY | 118,532 | 122,134 | 135,000 | 140,000 | 👍 | |

Kannapolis Library

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 501,828 | \$ 521,824 | \$ 496,100 | \$ 499,800 | \$ 406,511 | \$ 406,513 | -18.66% |
| Operations | \$ 194,072 | \$ 139,908 | \$ 143,564 | \$ 183,564 | \$ 122,498 | \$ 97,002 | -47.16% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 695,900 | \$ 661,732 | \$ 639,664 | \$ 683,364 | \$ 529,009 | \$ 503,515 | -26.32% |

Revenues

| | | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 70,442 | \$ 71,206 | \$ 25,000 | \$ 25,000 | \$ 28,000 | \$ 28,000 | 12.00% |
| Total Revenue | \$ 70,442 | \$ 71,206 | \$ 25,000 | \$ 25,000 | \$ 28,000 | \$ 28,000 | 12.00% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|------|------|------|
| FTE Positions | 10.27 | 10.27 | 10.27 | 7.00 | 7.00 | 7.00 |
|---------------|-------|-------|-------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Dana Eure

Email: dmeure@cabarruscounty.us

Phone: 704-920-2063

Mt. Pleasant Library

Mandated Service

No. All public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

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.

Program Description

The Mt Pleasant Library primarily serves the town of Mt Pleasant and eastern Cabarrus County. Although the Mt Pleasant Library is the smallest library in the county system, it is able to offer a full range of services to the public including circulation, reference, children's services, and public computers. The Mt Pleasant Library also offers many programs to the public including story time, children and teen programs and a variety of programs for adults including book clubs. The Mt Pleasant Library building and grounds are owned by Cabarrus County.

FY 2010 Major Accomplishments & Challenges

Installed wireless access for patron use.
Increased circulation of library materials by 4%.
Additional space needed for new library materials.
Small staff due to reduction in force.

Goals & Objectives

To enhance and increase library publicity.
(a) Improve newsletter
(b) Promote library with Facebook
(c) Coordinate publicity
To improve computer technology.
(a) Replace automated library system
To improve library policies and procedures.
To find ways to utilize space more effectively.
To better coordinate library services across the county to more effectively and efficiently serve the public.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|-----------------------------------|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Circulation of library materials | Increase FPY | 52,409 | 55,689 | 58,000 | 61,000 | 👍 | |
| Reference transactions | Increase FPY | 31,309 | 28,405 | 35,000 | 36,000 | 👍 | |
| Program attendance | Increase FPY | 3,837 | 3,255 | 3,500 | 3,800 | 👍 | |
| Registered borrowers | Stable | 3,888 | 4,053 | 4,100 | 4,200 | = | |
| Annual door count | Increase FPY | 40,861 | 39,711 | 46,000 | 48,300 | 👍 | |
| | | | | | | | |

Mt. Pleasant Library

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 148,748 | \$ 160,665 | \$ 161,626 | \$ 164,226 | \$ 124,671 | \$ 124,671 | -24.09% |
| Operations | \$ 57,565 | \$ 47,367 | \$ 40,960 | \$ 66,885 | \$ 32,168 | \$ 24,596 | -63.23% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 206,313 | \$ 208,031 | \$ 202,586 | \$ 231,111 | \$ 156,839 | \$ 149,267 | -35.41% |

Revenues

| | | | | | | | |
|----------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Intergovernmental | \$ 6,996 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 10,000 | \$ 18,218 | \$ 7,000 | \$ 7,000 | \$ 7,300 | \$ 7,300 | 4.29% |
| Total Revenue | \$ 16,996 | \$ 18,218 | \$ 7,000 | \$ 7,000 | \$ 7,300 | \$ 7,300 | 4.29% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 3.11 | 3.11 | 3.11 | 2.00 | 2.00 | 2.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Dana Eure

Email: dmeure@cabarruscounty.us

Phone: 704-920-2063

Harrisburg Library

Mandated Service

No. All public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

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.

Program Description

The Harrisburg Library serves primarily the rapidly growing area around the Town of Harrisburg. A full range of services are offered to the public including circulation, reference, children's services, and public computers. Services and programs for teens are a highlight of the Harrisburg Library. The Town of Harrisburg owns the building and grounds and leases the Library to Cabarrus County.

FY 2010 Major Accomplishments & Challenges

Installed wireless access for patron use.
Increased circulation of library materials by 3%.
Installed a self checkout unit.
Small staff/scheduling issues due to reduction in force.

Goals & Objectives

To enhance and increase library publicity.
(a) Improve newsletter
(b) Promote library with Facebook
(c) Coordinate publicity
To improve computer technology.
(a) Replace automated library system
To improve library policies and procedures.
To find ways to utilize space more effectively.
To better coordinate library services across the county to more effectively and efficiently serve the public

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|-----------------------------------|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Outcome entered here | | | | | | | |
| Circulation of library materials | Increase FPY | 231,852 | 290,567 | 300,000 | 325,000 | | |
| Reference transactions | Increase FPY | 44,185 | 35,864 | 45,700 | 48,000 | | |
| Program attendance | Increase FPY | 6,422 | 6,226 | 7,350 | 8,000 | | |
| Total patron registration | Stable | 9,980 | 11,504 | 11,900 | 12,000 | | |
| Annual door count | Increase FPY | 99,408 | 109,657 | 115,000 | 120,000 | | |

Harrisburg Library

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 271,847 | \$ 293,934 | \$ 292,574 | \$ 304,374 | \$ 220,144 | \$ 220,144 | -27.67% |
| Operations | \$ 89,775 | \$ 75,847 | \$ 75,415 | \$ 86,215 | \$ 35,233 | \$ 46,743 | -45.78% |
| Capital Outlay | \$ 7,071 | \$ 23,132 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 368,693 | \$ 392,913 | \$ 367,989 | \$ 390,589 | \$ 255,377 | \$ 266,887 | -31.67% |

Revenues

| | | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 63,096 | \$ 43,810 | \$ 26,000 | \$ 26,000 | \$ 31,500 | \$ 31,500 | 21.15% |
| Total Revenue | \$ 63,096 | \$ 43,810 | \$ 26,000 | \$ 26,000 | \$ 31,500 | \$ 31,500 | 21.15% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 7.30 | 7.30 | 7.30 | 4.00 | 4.00 | 4.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Dana Eure

Email: dmeure@cabarruscounty.us

Phone: 704-920-2063

Cabarrus Arena & Events Center

Mandated Service No

Mission

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

Program Description

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, trade shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

The Cabarrus Arena and Events Center facility 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.

FY 2010 Major Accomplishments & Challenges

Exceeded budget goals for Cabarrus County's subsidy of Arena operations in a period where industry trends showed marked revenue reductions.

Added several consumer shows that will return yearly or multiple times in future.

Continued to expand the social event calendar.

Goals & Objectives

To enhance the quality of life in Cabarrus County by providing a user-friendly, efficiently operated venue to host educational, cultural, and recreational events.

Steady reduction in Cabarrus County's subsidy of Arena operations.

Maximize exposure and patronage at the Arena.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Event/Performance days | Increase FPY | 244 | 263 | 236 | 202 | | |
| Total Attendance | Increase FPY | 248,678 | 251,291 | 223,991 | 231,105 | | |
| Gross Income | Increase FPY | \$832,917 | \$943,739 | | \$889,771 | | |
| % Revenue from non-rental sources | | 44% | 48% | | 49% | | |
| County Subsidy | Decrease FPY | \$800,000 | \$600,000 | | \$620,548 | | |
| Other Contributions | | \$100,000 | \$100,000 | \$100,000 | \$100,000 | | Convention Tourism |
| Operating Expenses | Decrease FPY | \$1,530,239 | \$1,519,279 | | \$1,710,506 | | |
| Operating expenses as a % of fund revenue | | 88% | 92% | | 106% | | |
| Net Income/(Loss) | Decrease FPY | \$202,678 | \$124,460 | \$100,000 | (\$100,187) | | |

Cabarrus Arena & Events Center

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ 881,430 | \$ 825,954 | \$ 1,070,147 | \$ 1,192,952 | \$ 923,238 | \$ 797,548 | -33.15% |
| Capital Outlay | \$ - | \$ 35,319 | \$ - | \$ 174,681 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ 881,430 | \$ 861,273 | \$ 1,070,147 | \$ 1,367,633 | \$ 923,238 | \$ 797,548 | -41.68% |

Revenues

| | | | | | | | |
|----------------------|-------------------|---------------------|---------------------|---------------------|-------------------|-------------------|----------------|
| Other Financing | \$ 900,000 | \$ 1,394,479 | \$ 1,025,621 | \$ 1,323,106 | \$ 762,163 | \$ 762,163 | -42.40% |
| Total Revenue | \$ 900,000 | \$ 1,394,479 | \$ 1,025,621 | \$ 1,323,106 | \$ 762,163 | \$ 762,163 | -42.40% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

No revenue growth is expected in FY2011.

Total non-event expenses will be held flat with FY2010.

Transitioned the County Finance Department financial operations of the Fair to SMG.

Department Contact

Name: Frank Lapsley

Email: flapsley@cabarruscounty.us

Phone: 704-920-3983

County Fair

Mandated Service No

Mission

To provide a safe, family, fun-filled experience through educational and agricultural exhibits, amusement rides, and entertainment for all citizens in Cabarrus County.

Program Description

This program is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953 and forty-nine fairs were held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The County purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50th Annual Cabarrus County Fair was held at the new facility in 2003 and was an overwhelming success. Fair participation and attendance has continued steady growth.

FY 2010 Major Accomplishments & Challenges

Received 5 International Awards for the IAFE (International Association of Fairs and Expos).

Received 3 State Awards from the NCAOAF (North Carolina Association of Agricultural Fairs).

Economic Climate

Attendees are taking advantage of the free admission days resulting in a decrease in ticket sales.

Entries down due to travel and material/supply costs.

Goals & Objectives

Increase advance gate and carnival ticket sales with new Enter Now/Buy Now campaign in August. The Fair marketing campaigns in the past have focused solely on "Come to the Fair." Will partner with Communications to create a new "Enter Now/Buy Now" campaign beginning August 1st to encourage citizens to enter items into the Fair using our new, green, online entry forms and to save money by purchasing discount tickets in advance.

Create more partnership and contest sponsorship opportunities to allow more small local businesses a chance to benefit from the Fair.

Raise attendance and entries with 10 new contests and competitions in competitive exhibits and livestock.

Generate a new stream of revenue with a Nashville concert on opening night. Structured similar to the NC State Fair, a small fee of \$5 will be charged on top of the gate admission.

Continue to Increase impressions on the Citizen Survey Report which showed 56% of the citizens had a very positive impression of the Fair and that 98% of them were aware of the program.

Construct a new offer for the first Saturday to capture potential revenue and increase donations of canned food items on Sunday. Several ideas are ready, but need support to change tradition.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2009 Actual | FY 2010 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Our Fair is safe and meets the community needs for a safe, entertaining, and cost effective experience | | | | | | | |
| Advance gate ticket sales | Increase FPY | \$ 6,071 | \$ 6,153 | \$ 9,000 | \$ 7,000 | | Up from 2009. More fair goers are taking advantage of free admission day. |
| Advance carnival sales | Increase FPY | \$ 17,745 | \$ 22,339 | \$ 19,000 | \$ 23,000 | | Concord Mills sales & promotions contributed to this increase. |
| Sponsorship sales | Increase FPY | \$ 28,500 | \$ 12,500 | \$ 12,500 | \$ 17,000 | | This new projection makes a shift towards more partnerships. |

County Fair

| Outcomes and Performance Measures | Current Goal | FY 2009 Actual | FY 2010 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Our Fair is safe and meets the community needs for a safe, entertaining, and cost effective experience | | | | | | | |
| Fair attendance | Increase FPY | 82,500 | 75,000 | 85,000 | 75,000 | | |
| Free admission First Saturday from 1-3pm Attendance | Stable | 14,285 | 19,221 | 15,000 | 15,000 | | 1/2 price admission should be considered. Losing potential revenue with this offer. |
| Canned Food Day 1-3pm on Sunday | Increase FPY | 14,196 | 9,760 | 15,000 | 15,000 | | If we raise the free admission day to half price, the audience we lost to the Free Admission day should return and canned food donations for CH3 will increase. |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|--------------|
| Personnel Services | \$ 139,930 | \$ 123,016 | \$ 119,906 | \$ 119,406 | \$ 115,403 | \$ 115,403 | -3.35% |
| Operations | \$ 394,921 | \$ 451,975 | \$ 482,268 | \$ 470,968 | \$ 478,419 | \$ 486,412 | 3.28% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 534,851 | \$ 574,991 | \$ 602,174 | \$ 590,374 | \$ 593,822 | \$ 601,815 | 1.94% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 718,380 | \$ 663,610 | \$ 646,700 | \$ 634,900 | \$ 637,200 | \$ 637,200 | 0.36% |
| Total Revenue | \$ 718,380 | \$ 663,610 | \$ 646,700 | \$ 634,900 | \$ 637,200 | \$ 637,200 | 0.36% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Sponsorship projection is still conservative due to the economic conditions.

Concert revenue stream was added.

Decrease in Personnel Expenses due to reduction in part time staff and addition of volunteer high school and college interns.

Increase in advance ticket discounts due to the economy.

Department Contact

Name: Candace Storey

Email: crstorey@cabarruscounty.us

Phone: 704-920-3982



County Sheriff

Mandated Service

Mandated by North Carolina Constitution and North Carolina General Statute 62. Level of Service not mandated.

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

Program Description

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. The Sheriff has many other statutorily assigned duties.

FY 2010 Major Accomplishments & Challenges

The County directed a third party vendor Brennan & Associates to conduct a staffing analysis for the Sheriff's Office and New Jail in 2009. That analysis was completed recently and presented by Brennan to the Board of Commissioners. This Staffing Analysis gives some direction to staffing deficits being experienced by the Sheriff's Office.

Sheriff's Office Civil Division has experienced approx. 14% increase in workload due to the economy; however, they have reported numerous internal changes within the division that have helped absorb the increase and maintain the quality of service to the public.

Cabarrus Sheriff's Office continues to maintain a high standard of performance for one of the lowest Crime Indexes throughout the state of NC. Compared to 12 counties equal to it's size, Cabarrus is at the very top for low Crime Index. The men and women of the Sheriff's Office continue to place "service to citizens" and "quality, professionalism" at the top of their priorities.

Community Police Division: continued there normal community functions; however, they began providing 2nd shift assistance to Patrol Division to help address staffing deficits.

Radio/011 System - all 3 local agencies/governments have worked hard, together to solve P25 interoperability issues for the future.

Goals & Objectives

Provide professional law enforcement services to all citizens of Cabarrus County.

Perform all duties in the most efficient and cost effective manner possible.

To minimize response times to emergency and non-emergency calls.

Maintain clearance rate of reported property crimes at above state standards.`

Maintain clearance rate of reported violent offenses (murders, robberies, rapes, aggravated assaults, etc.) at above state standards.

Increase the presence of officers in the communities by creating innovative ways of performing more functions in the field.

Provide youth education programs to community, churches, schools, festivals, etc.

Ability and foresight to identify issues and make necessary changes (if necessary) with trends to remain ahead of the curve of issues (examples: gangs, drug / illegal narcotics problems, etc) `

Reduce street level drug sells and use.

County Sheriff

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We assist the community and respond quickly | | | | | | | |
| Response time in minutes (Emergency Calls) | Decrease FPY | 8:52 | 9:25 | 8:00 | | | |
| Response time in minutes (Non-Emergency Calls) | Decrease FPY | 14:41 | 12:37 | 12:00 | | | |
| Total Emergency Calls | Workload | N/A | 3,033 | 3,000 | | | |
| 270 Zone (Northwestern Portion of County) | Workload | 9,766 | 3,761 | 9,600 | | | Calls by patrol zone |
| 245 Zone (Central Western Portion of County) | Workload | 11,837 | 8,063 | 11,000 | | | Calls by patrol zone |
| 261 Zone (Southwestern and South Portion of County) | Workload | 13,603 | 4,921 | 13,500 | | | Calls by patrol zone |
| 236 Zone (Northeastern Portion of County) | Workload | 9,061 | 5,063 | 9,000 | | | Calls by patrol zone |
| MP (253 Zone - MP City Limits) | Workload | 6,063 | 1,820 | 5,500 | | | Calls by patrol zone |
| HB (287 Zone - Harrisburg City Town Center) | Workload | N/A | 9,660 | 9,000 | | | Calls by patrol zone |
| HB (288 Zone - Harrisburg City Brookdale Center) | Workload | 17,142 | 5,664 | 5,500 | | | Calls by patrol zone |
| ML (265 Zone - Midland City Limits) | Workload | 2,862 | 2,007 | 2,500 | | | Calls by patrol zone |
| 269 Zone (Don T. Howell Reservoir) | Workload | 1,741 | 139 | 150 | | | Calls by patrol zone |
| Concord and/or Kannapolis City Limits | Workload | 2,852 | 4,278 / 1,225 | 3,500 | | | Calls by patrol zone |
| Total Calls - all types | Workload | 75,136 | 58,817 | 60,000 | | | |
| Total Calls less Residence Checks | Workload | 43,066 | 48,628 | 50,000 | | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 7,170,598 | \$ 7,843,612 | \$ 8,508,093 | \$ 8,371,436 | \$ 8,683,429 | \$ 8,668,016 | 3.54% |
| Operations | \$ 1,424,380 | \$ 1,477,960 | \$ 1,593,394 | \$ 1,785,698 | \$ 1,571,577 | \$ 1,546,843 | -13.38% |
| Capital Outlay | \$ 381,335 | \$ 343,982 | \$ 250,000 | \$ 424,929 | \$ 260,000 | \$ 260,000 | -38.81% |
| Total Expenses | \$ 8,976,313 | \$ 9,665,554 | \$ 10,351,487 | \$ 10,582,063 | \$ 10,515,006 | \$ 10,474,859 | -1.01% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 221,865 | \$ 272,856 | \$ 180,000 | \$ 406,334 | \$ 240,000 | \$ 240,000 | -40.94% |
| Fees & Other | \$ 1,302,064 | \$ 1,329,198 | \$ 1,393,476 | \$ 1,393,476 | \$ 1,500,000 | \$ 1,500,000 | 7.64% |
| Total Revenue | \$ 1,523,929 | \$ 1,602,054 | \$ 1,573,476 | \$ 1,799,810 | \$ 1,740,000 | \$ 1,740,000 | -3.32% |
| Staffing | | | | | | | |
| FTE Positions | 129.00 | 136.80 | 144.80 | 143.00 | 143.00 | 143.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

County Sheriff

FY 2011 Budget Highlights / Changes

New OSSI Software Package for 2009 created a much better situation for the Sheriff's Office; however, it provided very significant changes in the way divisions were use to doing business. Much of the Training is over, and officers have become very familiar with the system. Automatic Vehicle Locator (AVL)-GPS System was added to Sheriff's Patrol Vehicles to assist in providing better, more efficient service to citizens. AVL allows data to be retrieved and/or monitored real-time for vehicle response, routes taken, etc.

Radio System - Progress is being made for the Cabarrus Radio System to possibly integrate with the Charlotte Regional Radio System, which would not only better serve radio needs, but open doors for grants from a regional approach. Captain Patterson is currently seeking \$9+ million through federal appropriation to cover the radio project.

Statistics: As you try to understand the above decreased statistics for 2009 compared to 2008, it is important to know why there is a difference. Total number of calls answered in 2008 were 75,136. Of those 75,000 calls, were 32,070 Residence Checks-----which are officers initiating checks on specific residences in a program (not a true complaint call). In 2009, the Residence Checks were placed on Patrol Lieutenants to monitor, and they made numerous changes to the program. Those changes greatly reduced the number of residents entering the program. So, for 2009, there were only 10,189 Residence Checks logged into the system. So, comparing total calls minus Residence Checks for 2008 (43,066), and total calls minus Residence Checks for 2009 (48,628), you can see that calls have in fact increased slightly for 2009.

Staffing: As discussed in recent budgets, staffing levels at the Sheriff's Office are at a critical point. Many divisions are suffering to meet the demands. At the same time, our local government is struggling to meet deficits created by a tough economy, Phillip Morris leaving early, sales tax down, etc. Though things are very difficult this year, the Sheriff's Office will continue to do a fine job of service, and will continue to work/partner with the Commissioners, County Manager, and County Staff to get through these times. There is a multi-year staffing plan provided, that will assist getting the agency to "normal operating parameters" in the near future.

Department Contact

Name: Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3001

County Jail

Mandated Service

North Carolina General Statute 153A-218, 162-22, State and Federal Regulations: North Carolina Minimum Standards for Jails and Local Confinement Facilities.

Mission

To keep Cabarrus County a safe and decent place to live, work and raise a family. The jail tackles this by safely and securely housing the pre-trial and sentenced inmates in conformity with state and federal laws and guidelines.

Program Description

The Cabarrus County Jail is comprised of 2 housing units currently, with a 3rd housing unit under construction. The Cabarrus County Main Jail is a 142 bed maximum security facility located on the entire second floor of the old Sheriff's Office (courthouse) and a portion of the first floor. Cabarrus County opened its 96 bed Jail Annex beside of the new Sheriff's Office Jail Processing Center in 2007. These two detention centers serve all of Cabarrus County and are the only local confinement facilities in the county.

The upkeep of the inmates housed in each of these jails are almost entirely self contained within the custodial environment. Mandated programs such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided for without the inmate ever leaving the confines of the jail.

Inmate labor, under the supervision of jail staff, provides cleaning, laundry and other appropriate services within the jail. No county custodians enter the jail area to clean or do custodial work. No inmates leave the jail areas without being accompanied by a jail officer. Inmate Health care is provided by Southern Health Partners, Inc., under a contract with Cabarrus County.

Food for the inmates is prepared in the Jail Kitchen, located in the old Sheriff's Office on the ground floor. The food is prepared, portioned and served according to jail and health standards. The jail food service is provided by Aramark, Inc. under contract with Cabarrus County.

Under the supervision of the Sheriff of Cabarrus County, the jail is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a jail must be operated. To operate outside of these standards would absolutely invite a federal lawsuit in which Cabarrus County could not possibly be a winner. Jail related lawsuits are a serious problem in this state and throughout the United States. The Sheriff does everything possible to protect against possible lawsuits.

The 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

The Cabarrus County Jails are well-managed and cost effective operations. As with all jails in North Carolina, predicting the future within jail environments is impossible. Outside demands may require changes in current operating conditions. When or if this occurs, jail overcrowding is managed by the Sheriff and Jail Staff as wisely as possible. The County Commission and County Managers Office remain informed of any unique developments, as they may arise.

FY 2010 Major Accomplishments & Challenges

Staffing Analysis completed. County Commission ordered the analysis in 2009 and it was completed and presented to the Board of Commissioners in January of 2010.

287(g) Illegal Immigration Program - 350 foreign born inmates were interviewed as potential undocumented aliens last year. 270 of them were found to be illegal; and 89% of those illegals were from Mexico. The federal reimbursement contract was not finalized until May of 2009; since that time, the program has received over \$20,000.00 in reimbursement.

Jail Inmate Telephone System - previously, the inmate phone system was provided and supported by Concord Telephone Company. After signing a 4 year contract with Concord, they sold the company to Windstream, which kept our contract. The revenues, support and technology moved beyond Windstreams abilities and the Sheriff worked with other jail phone system vendors to buy out the contract. Evercom Systems received the contract and implemented the new system in December of 2009. The county has received over \$17,000.00 in revenues in 2 months of billing. It appears annual revenue will be \$80,000.00 - \$90,000.00; as opposed to projections of \$40,000.00 for the old system.

County Jail

FY 2010 Major Accomplishments & Challenges

Jail Inmate Commissary - the inmate commissary contract has been re-bid and re-issued to a new vendor known as Kimble's Commissary Company. This will greatly improve the services and revenue opportunities. Kimble is also providing an in-house employee to manage the program. Previously, commissary was managed by jail employees. In the near future, Kimble's will also provide kiosk's for the Sheriff's Office lobby to allow visitors to leave money for inmates and/or order commissary for the inmate; which will greatly reduce officer time.

OSSI Software - In 2009, the jail implemented the new OSI Software for the Jail Management System.

Goals & Objectives

Provide professional management of the Cabarrus County Jail.

Perform all duties in the most efficient and cost effective manner possible.

Minimize the Average Daily Population by keeping staff involved with monitoring inmate booking records, inmate medical conditions and dispositions.

Meet minimum standards for supervisory inmate checks (inmate scans) and suicide checks.

Minimize number of injuries in jail environment with inmates and officers

Provide food distribution to inmates in timely fashion; to better allow for meal temperatures to remain within mandated standard levels.

Provide professional and adequate medical services to inmates.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|-------------------------------------|--------------|----------------|----------------|------------------|-------------------|-------|--|
| State pre-trial detainees | | 6,840 | 7,387 | 7,500 | | | |
| Federal pre-trial detainees | | 0 | 0 | 0 | | | |
| Sentenced County prisoners | | 871 | 941 | 950 | | | |
| Sentenced State prisoners | | 1,082 | 1,169 | 1,200 | | | |
| Civil contempt/Compliance prisoners | | 163 | 164 | 165 | | | |
| Custody orders | | 66 | 71 | 75 | | | |
| Average daily population total | | 235 | 253 | 275 | | | |
| Peak Population | | | 341 | 375 | | | Largest number of inmates during any given day |

County Jail

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Personnel Services | \$ 2,802,586 | \$ 4,117,555 | \$ 4,265,142 | \$ 4,280,342 | \$ 5,252,222 | \$ 5,252,227 | 22.71% |
| Operations | \$ 1,598,851 | \$ 1,537,198 | \$ 1,487,888 | \$ 1,722,475 | \$ 1,645,066 | \$ 1,699,567 | -1.33% |
| Capital Outlay | \$ 47,658 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 4,449,095 | \$ 5,654,753 | \$ 5,753,030 | \$ 6,002,817 | \$ 6,897,288 | \$ 6,951,794 | 15.81% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 276,577 | \$ 351,929 | \$ 289,000 | \$ 289,000 | \$ 208,000 | \$ 208,000 | -28.03% |
| Total Revenue | \$ 276,577 | \$ 351,929 | \$ 289,000 | \$ 289,000 | \$ 208,000 | \$ 208,000 | -28.03% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|--------|--------|
| FTE Positions | 59.18 | 85.18 | 85.18 | 84.18 | 124.12 | 124.12 |
|---------------|-------|-------|-------|-------|--------|--------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Food Services: Aramark provides inmate food services. There is a significant increase in food services based on the increase in meals served over the past 12 months. It appears that food costs will go over budget again this year (FY 2010) because of the increase in inmate populations. For Budget 2010/2011, the per meal base price is projected by average daily populations ADP, which has increased again this year.

New Jail Housing is set to be completed at the end of 2010. Again, a third party vendor, Brennan and Associates performed and completed a staffing analysis for operating the new facility. That analysis was presented to the Board of Commissioners. After numerous meetings with the County Manager, it appears hiring of 77 deputies for that facility will be done in 3 phases beginning in early 2011. Though the phase-in allows for break-in period of the new jail, training, and budget restraints; it's main purpose addresses Detention School availability. Each officer has to have the training, and the local school can only run 30 students at a time. .

Contract Medical Services-the contract base price has been based on average daily population ADP of 240 inmates, which means the county pays extra to Southern Health Partners (SHP) for every day that the jail experiences more than 240 inmates. FY/2011 has been changed to 300 inmates, which should help control the budget numbers.

Department Contact

Name: Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3001

Animal Control

Mandated Service

No.

Mission

Animal Control's main objectives are 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.

Program Description

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.

FY 2010 Major Accomplishments & Challenges

2009/10 saw great pushes within the state for legislation to move euthanasea processes at county animal shelters from carbon monoxide gas chambers to lethal injection. The impact could require counties to hire/contract veterinarians or private vendors to handle future euthanasea, on a fee base.

Goals & Objectives

To provide professional law enforcement and animal control services to all the citizens of Cabarrus County.

Perform all duties, including animal control, in the most efficient and cost effective manner possible.

Reduce response times to service calls

Reduce the number of animals euthanized each year.

Reduce the number of cages (dog and cat) placed each year.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Response Time In Minutes (Emergency Calls) | Decrease FPY | 6:29 | 9:30 | 7:00 | | | |
| Response Times In Minutes (Non-Emergency Calls) | Decrease FPY | 26:31 | 23:36 | 22:00 | | | |
| Animals picked up (Dogs & Cats) | Workload | 4,280 | 3,982 | 3,900 | | | |
| Animals returned to owner (Dogs & Cats) | Increase FPY | 457 | 386 | 400 | | | |
| Animals adopted or fostered by Humane Society | Increase FPY | 401 | 319 | 350 | | | |
| Animals euthanized (Includes Dogs, Cats & other Animals) | Decrease FPY | 3,383 | 3,116 | 3,000 | | | |
| Positive Rabies Cases reported from State Lab / Total Rabies Cases Investigated | 0 | 3 | 0 | 2 | | | |
| Zone 2 (Z2) - (Concord City, Harrisburg City and Sheriff Patrol Zone 245) | Workload | 3,246 | 3,623 | 3,400 | | | |
| Zone 1 (Z1) - (Kannapolis City, Sheriff's Patrol Zones 270 and 269) | Workload | 2,250 | 1,541 | 2,000 | | | |
| Zone 3 (Z3) - (Mt. Pleasant City, Midland City and Sheriff's Patrol Zones | Workload | 1,235 | 1,400 | 1,300 | | | |
| Shelter Walk-Ins (Cases generated by walk-ins at shelter) | Workload | 1,003 | *0* | 0 | | | |

Animal Control

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| All Other Calls (Non-emergency Law Enforcement calls answered by Animal Control Division) | Workload | | *1,618* | 1,600 | | | |
| Total Number of Animal Control Calls | Workload | 7,734 | 6,564 | 6,700 | | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 546,369 | \$ 596,563 | \$ 607,419 | \$ 607,419 | \$ 609,965 | \$ 609,965 | 0.42% |
| Operations | \$ 94,764 | \$ 88,084 | \$ 119,861 | \$ 136,113 | \$ 119,203 | \$ 111,653 | -17.97% |
| Capital Outlay | \$ 56,901 | \$ 88,167 | \$ - | \$ - | \$ 22,000 | \$ 22,000 | 0.00% |
| Total Expenses | \$ 698,034 | \$ 772,814 | \$ 727,280 | \$ 743,532 | \$ 751,168 | \$ 743,618 | 0.01% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 10,466 | \$ 9,288 | \$ 12,000 | \$ 12,000 | \$ 10,000 | \$ 10,000 | -16.67% |
| Total Revenue | \$ 10,466 | \$ 9,288 | \$ 12,000 | \$ 12,000 | \$ 10,000 | \$ 10,000 | -16.67% |
| Staffing | | | | | | | |
| FTE Positions | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

As you can see in the statistical reporting above, a new column was started for "Law Enforcement calls answered by Animal Control units. Also, there is a change in the category of "Shelter Walk-in calls" - under the new computer OSSI software program, all calls are logged into one system and not separated out into 2 different categories----therefore, the number of total calls is comparable to last years totals, even though last years totals showed "shelter walk-ins" separated out.

There were 25 tests ran at the state lab in 2009 for rabies cases and all 25 came back negative for rabies; therefore, there was 0 positive cases for rabies in 2009.

Department Contact

Name: Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3001

Courts

Mandated Service

General Statutes 7A-VI.

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.

Program Description

General Statutes mandate that counties provide physical facilities for the courts such as courtrooms and office space for Judges, the Clerk of Court and his staff, District Attorney, Magistrates and other employees of the administration of the courts. Additionally, counties must provide maintenance services for the courthouse. The maintenance program provides preventative and corrective maintenance to the courthouse building. The Bailiff's salaries are also a part of this budget. Building maintenance and custodial staff for the courts is paid from the General Services Department budget.

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------|
| Personnel Services | \$ 33,899 | \$ 26,885 | \$ 37,042 | \$ 28,042 | \$ 39,011 | \$ 39,011 | 39.12% |
| Operations | \$ 373,293 | \$ 319,300 | \$ 467,641 | \$ 514,276 | \$ 41,968 | \$ 511,596 | -0.52% |
| Capital Outlay | \$ - | \$ 111,355 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 407,192 | \$ 457,540 | \$ 504,683 | \$ 542,318 | \$ 80,979 | \$ 550,607 | 1.53% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Intergovernmental | \$ 523,956 | \$ 452,525 | \$ 477,000 | \$ 477,000 | \$ 455,000 | \$ 455,000 | -4.61% |
| Fees & Other | \$ 300 | \$ - | \$ 600 | \$ 600 | \$ 600 | \$ 600 | 0.00% |
| Total Revenue | \$ 524,256 | \$ 452,525 | \$ 477,600 | \$ 477,600 | \$ 455,600 | \$ 455,600 | -4.61% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 0.96 | 0.96 | 0.96 | 0.96 | 0.96 | 0.96 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Facility services and building projects reallocated to the General Services department budget, excluding one Deputy (Bailiff) position.

Department Contact

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

Commerce - Construction Standards

Mandated Service

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

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. 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.

Program Description

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).

The Construction Standards Division will continue to be flexible and assess the most efficient ways to maintain customer service while operating in a challenging economic climate.

FY 2010 Major Accomplishments & Challenges

All inspectors attended state approved continuing education courses.

Accela online permitting for customers was configured and activated.

Inspectors with multiple certifications were assigned, when possible, to do more than one type of inspection per visit, thus utilizing county resources in a more efficient manner.

Permit clerks in the Zoning and Construction Standards Division began the process of cross training (zoning clerk learns how to issue building permit and building permit clerks learn how to issue zoning permits).

Due to the slower economic climate, staff was reduced by six employees; this required finding effective ways to professionally accommodate customers without there being any apparent reduction in the quality of service.

Goals and Objectives

To ensure all construction in the county is built to state standards.

To increase the number of inspector who possess multiple trade certification beyond the Standard Level I certificate.

Increase the cost effectiveness and efficiency process in conducting additional multi-trade inspections conducted at site inspection visits.

To maintain a 4-week or less turn around time for building code commercial plans review.

To meet quarterly with construction trade representatives to stay abreast of code appeals, issues, and concerns.

Commerce - Construction Standards

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-----------------------------------|-------|----------------------|
| Inspections process is responsive and coordinated | | | | | | | |
| Total number of inspections processed | Workload | 70,589 | 42,610 | 46,871 | 29,500 | | |
| Number of inspections processed within 48 hours | Workload | 67,059 | 39,201 | 44,058 | 27,435 | | |
| Average number of inspections per inspector | Stable | 2,029 | 2,130 | 2,235 | 2,494 | | |
| Average failure ratio | Stable | 16.21% | 16.08% | 16.50% | 14.02% | | |
| Site Inspections - Building | Workload | 15,810 | 16,600 | 17,430 | 10,292 | | |
| Site Inspections - Electrical | Workload | 9,354 | 9,821 | 10,312 | 6,089 | | |
| Site Inspections - Mechanical | Workload | 8,071 | 8,474 | 8,897 | 5,253 | | |
| Site Inspections - Plumbing | Workload | 8,358 | 8,775 | 9,213 | 5,440 | | |
| Total number of units (residential and commercial) | Workload | 2,790 | 2,929 | 3,075 | 1,815 | | |
| Multi-trade inspections conducted on the same site visit | Increase FPY | | | | 4,425 | | 2011 new measure |
| Number of permits with no inspections within 6 months of issue (expired permits) | Decrease FPY | 141 | 148 | 155 | n/a due to state permit extension | | |
| Commercial plan review process is responsive and coordinated | | | | | | | |
| Total number of commercial building plans reviewed | Decrease FPY | 487 | 350 | 400 | 256 | | |
| Average time to complete review of plans for building permit (in weeks) | >4 | 3.5 | 3.5 | 3.4 | 3.4 | | |
| Percent of plans that failed on first review | Decrease FPY | 21% | 23% | 23% | 20% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,423,165 | \$ 1,539,329 | \$ 1,544,757 | \$ 1,302,922 | \$ 1,141,120 | \$ 1,141,122 | -12.42% |
| Operations | \$ 245,355 | \$ 236,719 | \$ 253,371 | \$ 240,306 | \$ 221,772 | \$ 193,081 | -19.65% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 1,668,520 | \$ 1,776,048 | \$ 1,798,128 | \$ 1,543,228 | \$ 1,362,892 | \$ 1,334,203 | -13.54% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 3,545,070 | \$ 1,897,419 | \$ 946,000 | \$ 946,000 | \$ 946,000 | \$ 1,090,000 | 15.22% |
| Total Revenue | \$ 3,545,070 | \$ 1,897,419 | \$ 946,000 | \$ 946,000 | \$ 946,000 | \$ 1,090,000 | 15.22% |
| Staffing | | | | | | | |
| FTE Positions | 24.00 | 24.00 | 24.00 | 16.00 | 16.00 | 16.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Commerce - Construction Standards

FY 2011 Budget Highlights / Changes

This budget represents a reduction in staff of six employees.

Due to the current economic conditons, Construction Standards is anticipating an decrease in overall permitting and inspection services.

Division Contact

Name: Scott Devaux Email: msdevaux@cabarruscounty.us Phone: 704-920-2129

Department Contact

Name: Jonathan Marshall Email: jbmarshall@cabarruscounty.us Phone: 704-920-2145

Emergency Management

Mandated Service

Emergency Management is mandated by General Statute 166, Article 7, which states each county is responsible for emergencies within its boundaries. The Fire Marshal function is authorized by General Statute 153-A-234 and supported by the Cabarrus County Fire Protection Ordinance.

Mission

Emergency Management will lead a multi-agency effort to provide a comprehensive Emergency Management program that focuses on the safety and welfare of Cabarrus County citizens by reducing the threat of severe damage, injury, or loss of life or property that can result from man-made or natural causes.

Program Description

Emergency Management is responsible for the coordination of public protection in times of natural and man-made disasters, including fire and hazardous materials. This includes planning, response to incidents, recovery from the effects of incidents with coordination activities, conducting fire scene investigations; assisting volunteer fire departments with training of personnel and compliance of state, federal and local regulations; conducting fire education programs, and ensuring a professional level of fire protection for Cabarrus County. Emergency Management acts as the local representative to the North Carolina Department of Emergency Management during emergency situations and is responsible for requesting and managing state and federal resources when necessary.

FY 2010 Major Accomplishments & Challenges

Emergency Management obtained a \$50,000 grant for homeland security exercises.

Emergency Management received a favorable review from FEMA for our radiation protection and response activities as related to the McGuire Nuclear Facility.

The Fire Marshal's Office has instituted a fire safety program, "Remembering When"; targeting injury prevention focusing on falls and burns for senior adults.

New software for false alarm tracking has increased the workload for the EM staff. This software is date and incident driven. It receives alarm call data, ages call data, past dues, and citations daily. These must be processed daily. On Mondays, a back log of data from the Sheriff's Communications Center must be verified before processing and mailing. Over 98% of these false alarms are law enforcement related. Approximately 75% of our phone calls are alarm permit/false alarm related.

Reduction in work force for the department will result in the distribution of emergency plan development, monitoring, implementation, review and re-write responsibilities for all of the plans to other staff.

Goals & Objectives

To provide a pro-active emergency management program that effectively plans for and coordinates a unified response to emergencies.

To improve readiness and response by providing reviews of county response plans, testing those plans by coordinating exercises and by responding to all emergency calls within one hour of notification.

Provide emergency preparedness training to business and community groups.

To provide a comprehensive fire prevention program to reduce the threat of fire to property and life.

To reduce the threat of fire in commercial property by completing 100% of all fire inspections by due date and reviewing 100% of all fire plans within 10 days of receipt.

To reduce the impact of arson and intentional fires by determining cause in 80% of fire cases investigated and to clear 15% of arson cases by arrest

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We improve readiness and respond quickly to emergencies | | | | | | | |
| Drills and exercises planned | Workload | 8 | 4 | 4 | 2 | | |
| % drills and exercised completed | 100% | 260% | 100% | 100% | 100% | | |
| Emergency responses | Workload | 61 | 60 | 70 | 70 | | |
| % emergencies responded to within 1 hour | 100% | 100% | 100% | 100% | 100% | | |

Emergency Management

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We improve readiness and respond quickly to emergencies | | | | | | | |
| Preparedness training sessions planned | Workload | 50 | 65 | 65 | 65 | | |
| % preparedness training sessions facilitated | 100% | 416% | 108% | 100% | | | |
| Plans received for review | Workload | 66 | 38 | 40 | 50 | | |
| Plans reviewed within 10 days of receipt | 100% | 95% | 98% | 100% | | | |
| Annual inspections due | Workload | 240 | 296 | 248 | 228 | | |
| % annual inspection completed by due date | 100 | 100% | 98% | 100% | | | |
| We prevent and minimize the effects of fires | | | | | | | |
| Fire investigations | Workload | 52 | 40 | 50 | 50 | | |
| % fire cause determinations made | 80% | 66% | 89% | 80% | | | |
| Arson cases investigated | Workload | 12 | 7 | 15 | 15 | | |
| % arson cases cleared by arrest | 15% | 15% | 36% | 25% | | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 375,226 | \$ 410,553 | \$ 407,617 | \$ 412,417 | \$ 349,677 | \$ 349,677 | -15.21% |
| Operations | \$ 491,772 | \$ 534,642 | \$ 534,021 | \$ 610,189 | \$ 476,669 | \$ 497,837 | -18.41% |
| Capital Outlay | \$ 127,596 | \$ 33,343 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 994,594 | \$ 978,537 | \$ 941,638 | \$ 1,022,606 | \$ 826,346 | \$ 847,514 | -17.12% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 30,278 | \$ 35,933 | \$ 21,601 | \$ 39,699 | \$ - | \$ - | -100.00% |
| Fees & Other | \$ 46,065 | \$ 55,279 | \$ 34,740 | \$ 35,500 | \$ 41,500 | \$ 41,500 | 16.90% |
| Total Revenue | \$ 76,343 | \$ 91,212 | \$ 56,341 | \$ 75,199 | \$ 41,500 | \$ 41,500 | -44.81% |
| Staffing | | | | | | | |
| FTE Positions | 6.00 | 6.00 | 6.00 | 5.00 | 5.00 | 5.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Emergency Management will be offering grants to eligible volunteer fire departments for aid in staffing again this year.

Due to the addition of the Cry-Wolf False Alarm Solutions software program we have a better method for tracking the use of alarm systems and the occurrence false alarms. As a result we will see an increase in alarm permit fees and citations.

Department Contact

Name: Bobby Smith

Email: rsmith@cabarruscounty.us

Phone: 704-920-2562

Emergency Medical Services

Mandated Service

This service is mandated by G.S. 143-517, adopted 1/1/2003. Paramedic level care was approved by the Board of Commissioners in 1987. The service follows guidelines established by the NC Medical Care Commission and administered by the NC Office of Emergency Medical Services.

Mission

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.

Program Description

As a NC state awarded Model EMS System, 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 and stretcher transportation.

FY 2010 Major Accomplishments & Challenges

Mobile Computer Terminals with Automatic Vehicle Locators (AVLs) were added to all Front Line EMS Vehicles. This addition allows for more efficient dispatch of Ambulances based on Geographic location.

New Response Time policies implemented, to further reduce and stabilize response times.

Full Implementation of Therapeutic Hypothermia resulting in increased survival of Cardiac Arrest Patients.

Staff averaged 116 hours over the state required minimum hours of continuing education.

Played a Major role in the accreditation of CMC NorthEast as a "Primary Stroke Center: and Certified "Chest Pain Center". This ultimately results in better outcomes following these events to all visitors and citizens of Cabarrus County.

Challenges continue to keep county wide response time below the recommended 8 minutes.

Continue to maintain the original NCOEMS Model System Standards and PREMIS reporting "Gold Standard".

Goals & Objectives

Insure continued adequate planning that addresses emergency response in high growth and congested areas. In addition monitoring and adjusting response zones based on call load.

Continue to provide the most progressive patient care to citizens of Cabarrus County.

Continued participation in "Code Stroke" and "Code STEMI" programs for victims of Stroke and Heart Attack.

Continue to reduce "Door to Treatment Time" of Critical Cardiac Patients.

Emergency Medical Services

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| We respond quickly to emergencies | | | | | | | |
| Total number of calls | Workload | 19,556 | 19,938 | 20,500 | 21,500 | | |
| Non-emergency calls | Workload | | 708 | | | | |
| Emergency calls | Workload | | 15,206 | | | | |
| Standby calls | Workload | | 4,024 | | | | Unit moved to cover area of higher call load when that area is busy or uncovered |
| Average response time (in minutes) | < 8 | 7.01 | 7.29 | 7.05 | 7.05 | | |
| Average cost per response | | \$267 | \$296 | \$290 | \$272 | | Total Expenditures/total calls |
| Our medical response is effective | | | | | | | |
| Pre-hospital identification of stroke and heart attack | Increase FPY | 60% | 70% | 75% | >75% | | |
| Cardiac arrest survival rate | Increase FPY | 13% | 20% | 25% | >25% | | Based on calls where revival attempted |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 4,100,749 | \$ 4,632,461 | \$ 4,631,199 | \$ 4,665,199 | \$ 4,920,374 | \$ 4,918,775 | 5.44% |
| Operations | \$ 874,675 | \$ 848,183 | \$ 910,436 | \$ 977,138 | \$ 921,076 | \$ 905,501 | -7.33% |
| Capital Outlay | \$ 236,954 | \$ 417,769 | \$ 318,718 | \$ 298,718 | \$ 16,000 | \$ 16,000 | -94.64% |
| Total Expenses | \$ 5,212,378 | \$ 5,898,413 | \$ 5,860,353 | \$ 5,941,055 | \$ 5,857,450 | \$ 5,840,276 | -1.70% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 3,577,984 | \$ 3,885,418 | \$ 3,475,000 | \$ 3,483,000 | \$ 3,647,158 | \$ 3,647,158 | 4.71% |
| Total Revenue | \$ 3,577,984 | \$ 3,885,418 | \$ 3,475,000 | \$ 3,483,000 | \$ 3,647,158 | \$ 3,647,158 | 4.71% |
| Staffing | | | | | | | |
| FTE Positions | 84.57 | 84.57 | 84.57 | 84.57 | 84.57 | 84.57 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

No new ambulance purchases requested. Cost savings over previous years of approximately \$250,000 - \$300,000. Challenges continue to keep county wide response time below the recommended 8 minutes. Continue to maintain the original NCOEMS Model System Standards and PREMIS reporting "Gold Standard".

Department Contact

Name: David Hampton

Email: jdhampton@cabarruscounty.us

Phone: 704-920-2601

911 Emergency Telephone

Mandated Service

N.C. General Statute Chapter 62A

Program Description

The Emergency Telephone System Fund was established in order to modernize and improve the administration of the State 911 system. By instituting a statewide 911 Board, public officials are able to ensure that all voice services contribute to the 911 system. This provides uniformity in the quality of service and the level of 911 charges across voice communications service providers. The State has imposed a monthly service charge in the amount of seventy cents on each active voice communications service connection that is capable of accessing the 911 system. The State is responsible for remitting the funds collected from service providers to the County on a monthly basis. The County is required to deposit and to maintain a separate special revenue accounting fund designated as the Emergency Telephone System Fund. Expenses associated with the County's 911 system are to be paid from this fund including equipment, software, database provisioning, and addressing.

Budget Summary

| | FY 2008 Actual** | FY 2009 Actual** | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ - | \$ 745,726 | \$ 841,230 | \$ 780,906 | \$ 792,430 | \$ 652,000 | -16.51% |
| Capital Outlay | \$ - | \$ 42,303 | \$ - | \$ 42,303 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ - | \$ 788,029 | \$ 841,230 | \$ 823,209 | \$ 792,430 | \$ 652,000 | -20.80% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ 685,000 | \$ 841,230 | \$ 792,430 | \$ 650,000 | \$ 650,000 | -17.97% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | 100.00% |
| Total Revenue | \$ - | \$ 685,000 | \$ 841,230 | \$ 792,430 | \$ 652,000 | \$ 652,000 | -17.72% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

** The 911 Fund was a multi-year fund prior to FY 2009 and was not budgeted annually.

FY 2011 Budget Highlights / Changes

Cabarrus County 911 is currently in the beginning stages of examining the future for 911 or Next Generation 911. The company, Intrado, offers an IP-based 911 system. This system will have some additional upfront costs thus the 22% increase in the operations budget; however, the monthly 911 costs will decrease in the future.

The North Carolina 911 Board has made grant funding available to aid in the transfer to IP-based 911 systems, therefore resulting in the 22.81% increase in spending and revenues.

Department Contact

Name: Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3001



Commerce - Planning

Mandated Service

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

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.

Program Description

The Planning Division is responsible for providing all planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision preliminary plat applications, processing rezoning requests, coordinating subdivision and rezoning reviews, processing final subdivision 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 and trends in Cabarrus County. The planning division also serves as the 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 staff also serves as support staff to the Planning and Zoning Board and to the Board of Commissioners and works on special projects for the County Manger. Additionally, the Planning and Community Development Divisions have taken on numerous special projects such as the development and construction of the Cabarrus County Sheriff's Office and Detention Center and the Cabarrus County Courthouse Master Plan, the Satellite Government Campus development process as well as other internal development projects.

FY 2010 Major Accomplishments & Challenges

Completed Central Area Plan Update and Implemented Rezoning to ensure consistency with the plan.

Received Region of Excellence Award from the Centralina Council of Governments for the Central Area Plan for Excellence in Planning and Sustainability

Completed transition of Town of Midland to self supported planning and zoning services

Coordinated Complete Count Committee Efforts for 2010 Census

Started update of the Harrisburg Area Land Use Plan with the Town of Harrisburg as a partner agency

Multiple court cases filed related to the Adequate Public Facilities Ordinance

Decline in planning cases submitted for review and customers seeking project approvals

Reduction in force for planning staff

Goals & Objectives

To provide accurate and efficient administration of the Adequate Public Facilities Ordinance Voluntary Mitigation Payment process for schools.

To collect 100% of the payments agreed to as part of the Consent Agreements for preliminary plats.

Provide effective long range planning services for Cabarrus County by including towns, cities and citizens in the long range planning process and updating land use plans and maps.

Encourage the establishment of utility service boundaries as part of the planning area update process.

To maintain or improve current level of service for transportation facilities.

To require projects that impact transportation facilities to perform necessary upgrades as determined by Traffic Impact Analysis Studies.

Commerce - Planning

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Adequate Public Facilities processes are responsive and coordinated | | | | | | | |
| New residential housing units issued on building permits (includes mobile homes) | | 1,589 | 1,038 | 776 | 466 | | Single-family, townhome, multi-family or other units |
| Housing units issued on building permits requiring mitigation payment (includes mobile homes) | | 930 | 155 | 135 | 81 | | Units subject to Consent Agreements (All Jurisdictions) |
| Voluntary Mitigation payments collected for schools at building permitting | 100% | \$370,420 | \$180,656 | \$166,105 | \$99,663 | | VMPs paid at building permitting (All Jurisdictions) |
| Lots processed requiring APF payment prior to final platting or zoning permitting | | 943 | 383 | 41 | 25 | | Lots processed subject to VMP (Consent Agreements or APFMA) |
| Total APF Collected prior to platting | 100% | \$2,390,972 | \$570,598 | \$63,981 | \$38,389 | | VMPs collected prior to platting |
| Total APF VMPs Collected for FY | | \$2,761,392 | \$751,254 | \$230,086 | \$138,052 | | Total Money Collected (or estimated to be collected) for the Fiscal Year |
| Our plans are responsive to community change | | | | | | | |
| Number of Planning areas | | 7 | 7 | 7 | 7 | | Seven Planning Areas Established in Cabarrus County |
| Land Use Plan updates completed | 1 | 0 | 1 | 0 | 0 | | Central Area Plan Complete in Fall of 2008 |
| Public meetings held with opportunity for citizen input on Land Use Plan Updates and/or Rezoning Implementation | 5 | 21 | 4 | 3 | 5 | | Public meetings to receive citizen input. Elected/Appointed official meetings with opportunity for citizen comment provide input on plan |
| Land Use Plan updates started | 1 | 1 | 1 | 1 | 0 | | Harrisburg Area Plan Update Started July 2009 |
| Land Use Plan updates adopted | 1 | 0 | 1 | 0 | 1 | | Central Area Plan Adopted |
| Utility Service Boundary Agreements Adopted | 1 | 0 | 1 | 0 | 1 | | Future Agreement with Harrisburg as part of HALUP Update Process |

Commerce - Planning

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Transportation facilities meet the requirements of federal and state laws | | | | | | | |
| Planning projects requiring traffic impact analysis | | 0 | 1 | 0 | 1 | | No new large scale projects submitted requiring review or transportation improvements |
| Planning projects requiring upgrades to existing facilities | | 0 | 1 | 0 | 1 | | No new large scale projects submitted requiring review or transportation improvements |
| Planning projects required to perform upgrades to existing facilities | | 100% | 100% | 100% | 100% | | No new large scale projects submitted requiring review or transportation improvements |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 457,348 | \$ 500,713 | \$ 518,250 | \$ 518,250 | \$ 411,592 | \$ 411,479 | -20.60% |
| Operations | \$ 189,789 | \$ 72,359 | \$ 273,038 | \$ 278,628 | \$ 248,397 | \$ 67,614 | -75.73% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 647,137 | \$ 573,071 | \$ 791,288 | \$ 796,878 | \$ 659,989 | \$ 479,093 | -39.88% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 37,660 | \$ 23,640 | \$ 7,775 | \$ 7,775 | \$ 6,025 | \$ 6,025 | -22.51% |
| Total Revenue | \$ 37,660 | \$ 23,640 | \$ 7,775 | \$ 7,775 | \$ 6,025 | \$ 6,025 | -22.51% |
| Staffing | | | | | | | |
| FTE Positions | 7.50 | 7.50 | 7.50 | 5.00 | 5.00 | 5.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

No longer providing planning services to the Town of Midland.

Reduction in number of planning staff.

Division Contact

Name: Susie Morris Email: samorris@cabarruscounty.us Phone: 704-920-2858

Department Contact

Name: Jonathan Marshall Email: jbmarsall@cabarruscounty.us Phone: 704-920-2145

Commerce - Community Development

Mandated Service

No

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.

Program Description

The Housing and Community Development programs apply for and administer grants to rehabilitate housing, construct new infrastructure, and provide economic development opportunities in Cabarrus County. Cabarrus County participates in a consortium with eight other jurisdictions to obtain HOME funds from the US Department of HUD. The HOME program allows for general housing rehabilitation. Other programs include Weatherization, Heating Appliance Repair and Replacement Program, and Housing and Home Improvement Service Program. These programs allow for a variety of home improvements and rehabilitation activities for the low income elderly, disabled and families with children. The Weatherization program allows Cabarrus County to increase the energy efficiency of qualified homeowners and renters. Heating, Appliance Repair and Replacement Program provides for the repair or replacement of unsafe or inoperable heating appliances for qualified applicants. The Housing and Home Improvement Service Program allows for improvements such as wheel chair ramp installation, step rails, floor replacements and appliance replacement. All of these programs will be used together to provide Cabarrus County residents with safe, affordable housing and infrastructure. Additional benefits include reducing Medicare and Medicaid costs by allowing many low-income elderly persons to remain in their homes.

FY 2010 Major Accomplishments & Challenges

Completion of the Moss Drive water line installation and hook up project. Twenty eight homes were connected to the new water line.

Completed the Courthouse Master Planning. Community Development staff worked with courthouse staff and architects, and court specialist to determine staffing and space needs for the next twenty years.

Facilitated the development of the Satellite Government Campus. Community Development staff worked with other county departments to establish space needs in order to create a satellite office design.

The need for housing repair and rehabilitation services has increased substantially. The services in high demand are HVAC repairs, plumbing repairs, electrical repairs, and accessibility modifications.

Cabarrus County is in process of carrying out the Weatherization American Recovery Reinvestment and Recovery Act grant. This grant is for over \$1 million dollars to weatherize 243 homes by March 2012. Staff expects to complete 55 units in FY 2010.

Goals & Objectives

To provide housing rehabilitation and repair services to the elderly, disabled and low income persons and families throughout Cabarrus County.

To increase number of homes weatherized through traditional and ARRA Weatherization programs.

To improve access to homes through installation of accessibility features.

To repair or replace HVAC systems.

To make miscellaneous housing repairs to provide safe, sanitary housing conditions

To begin construction on a sewerline and possibly a waterline in the Poplar Trails Community that will be funded with the proceeds from the Northwest Water and Sewer fee fund.

To connect homes to public sewer and water thereby improving the physical environment.

Commerce - Community Development

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| We rehabilitate and improve housing to elderly, disabled, and low income persons and families | | | | | | | |
| Homes brought to standard housing | 7 | 8 | 10 | 8 | 4 | | CDBG and HOME programs will meet projected goal |
| Weatherized homes (Standard Program) | 22 | 40 | 43 | 70 | 5 | | Slightly behind due to late release of funds |
| Weatherized homes (ARRA Program) | 120 | | | 55 | 120 | | New program in 2010 |
| Accessibility features installed in homes | 54 | 42 | 38 | 35 | 40 | | HHI has exceeded projected goals |
| HVAC systems repaired or replaced | 30 | 23 | 18 | 16 | 15 | | HVAC work has exceeded projections |
| Other home repairs performed | 47 | 37 | 46 | 40 | 35 | | Other home repairs exceeded projections |
| Sewerline installation and connection of private homes | 19 | 0 | 0 | 0 | 19 | | In the planning stages |
| We value public input to meet community needs | | | | | | | |
| Public hearings held | 2 | 0 | 0 | 4 | 4 | | Public Hearings for Grants |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Personnel Services | \$ 182,347 | \$ 196,185 | \$ 195,514 | \$ 265,563 | \$ - | \$ 251,997 | -5.11% |
| Operations | \$ 111,842 | \$ 134,324 | \$ 145,752 | \$ 427,227 | \$ 111,096 | \$ 178,049 | -58.32% |
| Capital Outlay | \$ 361,000 | \$ - | \$ 7,000 | \$ 42,695 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ 655,189 | \$ 330,510 | \$ 348,266 | \$ 735,485 | \$ 111,096 | \$ 430,046 | -41.53% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Intergovernmental | \$ 107,967 | \$ 176,926 | \$ 163,160 | \$ 223,160 | \$ 138,750 | \$ 186,956 | -16.22% |
| Fees & Other | \$ 10,884 | \$ 2,538 | \$ 2,000 | \$ 2,000 | \$ 1,000 | \$ 1,000 | -50.00% |
| Total Revenue | \$ 118,851 | \$ 179,464 | \$ 165,160 | \$ 225,160 | \$ 139,750 | \$ 187,956 | -16.52% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 2.50 | 2.50 | 2.50 | 4.00 | 4.00 | 4.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Commerce - Community Development

FY 2011 Adopted Budget

FY 2011 Budget Highlights / Changes

The increased funding in the ARRA Weatherization program is not shown in the budget because it stretches over 3 budget years. One half of the million dollars is shown in the 2009-2010 Community Development Budget. The balance of unexpended funds will be rolled over in July to continue spending and the balance of the grant will be awarded when 50% of the grant funds are expended. The additional funds will be allocated to the budget when received.

Community Development staff is working with the City of Concord to provide sewer service to the Poplar Trails community in the northwest area of the county with the Northwest Water and Sewer Fee Fund. There are a number of septic failures in this area.

Cabarrus County is required to provide a 25% match to participate in the HOME housing rehabilitation program. The required match will be approximately \$40,000.

The next round of CDBG Scattered Site Housing Rehabilitation will begin in the next few months. This grant program is a full housing rehabilitation program with the NC Department of Commerce that brings a home from substandard to standard housing. This may require an advance on funds to meet application requirements. This may be reimbursed by the grant when received. Funding availability has yet to be announced.

Division Contact

| | | | | | |
|-------|---------------|--------|--|--------|--------------|
| Name: | Kelly Sifford | Email: | kfsifford@cabarruscounty.us | Phone: | 704-920-2142 |
|-------|---------------|--------|--|--------|--------------|

Department Contact

| | | | | | |
|-------|-------------------|--------|--|--------|--------------|
| Name: | Jonathan Marshall | Email: | jbmarsall@cabarruscounty.us | Phone: | 704-920-2145 |
|-------|-------------------|--------|--|--------|--------------|

Commerce - Zoning

Mandated Service

Enabling legislation GS §153A for zoning control, GS §143-214 for mandated watershed protections and §153-341 requires zoning to be in accordance with a comprehensive plan.

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.

Program Description

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 Boards of Adjustment and to the Cabarrus County Board of Commissioners.

FY 2010 Major Accomplishments & Challenges

Completed full transition to Accela software system

Completed transition of zoning division duties for Midland to Town of Midland Staff

Goals & Objectives

To provide timely response to citizen zoning complaints regarding non-compliance by investigating 90% of zoning complaints within 1-3 days.

To reduce the number of repeat investigations related to compliance with zoning enforcement cases, violations or complaints to 30% or less of complaint investigations performed.

Decrease the amount of review time for commercial site plans to complete the plan review process.

Review 90% of plans so that sites are released for permitting within 60 days.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| We quickly and efficiently resolve issues with zoning standards | | | | | | | |
| Number of complaints received | Workload | 143 | 195 | 144 | 108 | | |
| Number of complaints validated and investigated | Workload | 360 | 175 | 138 | 103 | | Decrease related to no longer providing zoning services to Towns |
| Number of complaints investigated in 1-3 days | | 320 | 175 | 120 | 89 | | |
| % of complaints investigated in 1-3 days | 90% | 89% | 100% | 87% | 86% | | |
| Complaints requiring multiple investigations or site visits for compliance or enforcement action | Decrease FPY | 106 | 62 | 42 | 34 | | |
| % complaints requiring multiple inspections related to compliance or ongoing enforcement | ≤30% | 29% | 35% | 30% | 38% | | |

Commerce - Zoning

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| The plan review processes are responsive and coordinated | | | | | | | |
| Site plans reviewed | Workload | 69 | 91 | 260 | 195 | | |
| Site plans reviewed and approved within 60 days | | 62 | 87 | 260 | 170 | | |
| % plans receiving approval in less than 60 days | ≥90% | 90% | 96% | 100% | 87% | | |
| Site plans requiring review of technical review committee | Workload | 9 | 2 | 0 | 0 | | Number of large sites reviewed requiring TRC to convene |
| % site plans requiring review of technical review committee | | 13% | 2% | 0% | 0% | | |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|--------------|
| | | | | | 0 | | |
| Personnel Services | \$ 175,421 | \$ 186,902 | \$ 187,608 | \$ 189,908 | \$ 194,775 | \$ 194,775 | 2.56% |
| Operations | \$ 22,078 | \$ 19,898 | \$ 22,705 | \$ 22,705 | \$ - | \$ 17,962 | -20.89% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 197,499 | \$ 206,800 | \$ 210,313 | \$ 212,613 | \$ 194,775 | \$ 212,737 | 0.06% |

Revenues

| | | | | | | | |
|----------------------|------------------|------------------|-----------------|-----------------|-----------------|-----------------|----------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 72,711 | \$ 36,407 | \$ 6,550 | \$ 6,550 | \$ 4,700 | \$ 4,700 | -28.24% |
| Total Revenue | \$ 72,711 | \$ 36,407 | \$ 6,550 | \$ 6,550 | \$ 4,700 | \$ 4,700 | -28.24% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

411479

No longer providing zoning services to the Town of Midland.

Division Contact

Name: Susie Morris Email: samorris@cabarruscounty.us Phone: 704-920-2858

Department Contact

Name: Jonathan Marshall Email: jbmarsall@cabarruscounty.us Phone: 704-920-2145

Economic Development - Incentive Grants

Mandated Service

No

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 (TY2011 FY2012- TY2013 FY2014)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$7,800,000 we will appropriate \$44,000 to FY 2012. 85% of qualifying amount will be granted to industry for three consecutive years.

ACN (TY 2009 FY 2010 - 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 \$4,950,000 we have budgeted \$29,000 for FY 2011 with a carryforward of \$32,000 for FY 2010. FY 2011 will be the second year for ACN.

Cabarrus Plastics, Inc. (TY2008 FY2009- TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$13,500,000 we have budgeted \$50,000 to FY 2011. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2011 will be the third year for Cabarrus Plastics.

Carolina Tractor and Equipment (TY2011 FY2012 - TY2013 FY2014)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$6,350,000 we will appropriate \$36,000 to FY 2012. 85% of qualifying amount will be granted to industry for three consecutive years. This Grant is the first phase of relocating the Company to Cabarrus County. FY 2012 should be the first year for Carolina Tractor.

Connexions, Inc. (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$3,970,000 we have budgeted \$13,000 for FY 2011. 50% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2011 will be the fourth and final year for Connexions.

The Creamery Concord LLC (TY2011 FY2012- TY2015 FY2016)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$3,600,000 we will appropriate \$20,000 to FY 2012. 85% of qualifying amount will be granted to industry for five consecutive years.

Double O (TY2008 FY2009 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$2,400,000 we have budgeted \$13,000 to FY 2011. 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 2011 will be the third and final year for Double O.

FlyRight (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$4,000,000 we have budgeted \$20,000 to FY 2011. 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 2011 will be the second year for FlyRight.

Economic Development - Incentive Grants

Golden Gait Trailers (TY2008 FY2009 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,300,000 we have budgeted \$14,000 to FY 2011. 50% of qualifying amount will be granted to industry for four consecutive years (Small Headquarters Grant), with each year's value being adjusted by a factor for depreciation. FY 2011 will be the third year for Golden Gait.

Great Wolf (TY2010 FY2011 - TY2014 FY2015)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$100,000,000 we have budgeted \$536,000 to FY 2011. 85% of qualifying amount will be granted to industry for five consecutive years. FY 2011 will be the first year for Great Wolf.

HAAS – CNC Racing (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$11,000,000 we have budgeted \$46,000 to FY 2011. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant). FY 2011 will be the fourth and final year for Haas-CNC Racing.

JRH Vehicle (TY2011 FY2012 - TY2013 FY2014)

Based on an Estimated Eligible Fixed Asset Valuation of \$4,800,000, we will appropriate \$27,000 for FY 2012. 85% of qualifying amount will be granted to industry for three consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation.

JHE (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$4,000,000, we have budgeted \$12,000 for FY 2011. 50% of qualifying amount will be granted to industry for four consecutive years (Headquarters Grant), with each year's value being adjusted by a factor for depreciation. FY 2011 will be the fourth and final year for JHE.

MRN Radio (TY2008 FY2009 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$2,400,000 we have budgeted \$13,000 to FY 2011. 85% of qualifying amount will be granted to industry for three consecutive years. FY 2011 will be the third and final year for MRN Radio.

NOLIM Group (Fortune Drive Road – FY 2008)

A memorandum of understanding between the City of Concord, Cabarrus County and NOLIM Group to share the cost associated with the installation of storm water drainage, water lines, sanitary sewer lines and other infrastructure necessary to service commercial real estate development along the Fortune Avenue Extension in the International Business Park.

North Carolina Research Campus

(Interlocal agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) - Cabarrus County has authorized the execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the Bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues to be used for the payment of no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreement.

Oiles America Corporation (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$4,200,000 we have budgeted \$18,000 to FY 2011. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant). FY 2011 will be the fourth and final year for Oiles America.

Economic Development - Incentive Grants

Overhead Door (TY2012 FY2013 - TY2014 FY2015)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,500,000 we will appropriate \$26,000 to FY 2013. Originally scheduled for FY 2009, plans for development have been put on hold due to economic conditions. 85% of qualifying amount will be granted to industry for three consecutive years. FY 2013 will be the first year for Overhead Door.

PreGel, Inc. (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$26,000,000 we have budgeted \$134,000 to FY 2011. 85% of qualifying amount will be granted to industry for three consecutive tax years with each year's value being adjusted by a factor for depreciation. FY 2011 will be the second year for PreGel. PreGel expansion has been put on hold until FY 2013 for which time we will appropriate \$92,000 based on \$14,800,000 investment valuation.

Sabco Racing (TY2007 FY2008 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$18,000,000 we have budgeted \$83,000 to FY 2011 with a carryforward of \$135,000 for FY 2010. 75% of qualifying amount will be granted to industry for five consecutive years. This is a Level I Grant of June 1999, with each year's value being adjusted by a factor for depreciation. FY 2011 will be the fourth grant year for Sabco Racing.

Saddle Creek (TY2010 FY2011 - TY2012 FY2013)

Based on an Estimated Eligible Fixed Asset Valuation of \$11,000,000 we have budgeted \$60,000 to FY 2011. 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 2011 will be the first grant year for Saddle Creek.

Shoe Show (TY2010 FY2011 - TY2012 FY2013)

Based on an Estimated Eligible Fixed Asset Valuation of \$19,000,000 we have budgeted \$102,000 to FY 2011. 85% of qualifying amount will be granted to industry for three consecutive tax years with each year's value being adjusted by a factor for depreciation. FY 2011 will be the first year for Shoe Show.

S T Motorsports (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Fixed Asset Valuation of \$1,000,000 we have budgeted \$4,000 to FY 2011. We have carry forwards for FY 2008 of \$24,470, FY 2009 of \$23,810 and FY 2010 of 24,000 based upon Estimated Fixed Asset Valuation of \$6,500,000. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2011 will be the fourth and final year for ST Motorsports.

Wind Shear, Inc. (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$42,200,000 we have budgeted \$244,000 to FY 2011. 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 2011 will be the second year for Wind Shear.

Economic Development - Incentive Grants

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|----------------------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Incentive Grant | | | | | | | |
| ACN | \$ - | \$ - | \$ 32,000 | \$ 32,000 | \$ 29,000 | \$ 29,000 | -9.38% |
| Bonitz Flooring, Inc. | \$ - | \$ - | \$ - | \$ 20,178 | \$ - | \$ - | -100.00% |
| Cabarrus Plastics, Inc. | \$ - | \$ 42,072 | \$ 54,000 | \$ 67,428 | \$ 50,000 | \$ 50,000 | -25.85% |
| Connexation, Inc. | \$ - | \$ 33,282 | \$ 19,000 | \$ 19,000 | \$ 13,000 | \$ 13,000 | -31.58% |
| Double O | \$ - | \$ 12,714 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 | 0.00% |
| FlyRight | \$ - | \$ - | \$ 22,000 | \$ 22,000 | \$ 20,000 | \$ 20,000 | -9.09% |
| Golden Gait Trailers | \$ - | \$ 13,371 | \$ 14,000 | \$ 14,000 | \$ 14,000 | \$ 14,000 | 0.00% |
| Great Wolf Lodge | \$ - | \$ - | \$ - | \$ - | \$ 536,000 | \$ 536,000 | 100.00% |
| HAAS-CNC Racing | \$ 50,579 | \$ 62,814 | \$ 66,000 | \$ 66,000 | \$ 46,000 | \$ 46,000 | -30.30% |
| HSREI LLC (Hendrick Motorsports) | \$ 91,643 | \$ 51,666 | \$ 51,000 | \$ 51,000 | \$ - | \$ - | -100.00% |
| JHE | \$ - | \$ 29,475 | \$ 18,000 | \$ 18,000 | \$ 12,000 | \$ 12,000 | -33.33% |
| Motor Racing Network | \$ - | \$ 13,333 | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 13,000 | 0.00% |
| NOLIM Group (Fortune Drive Road) | \$ 600,000 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| NC Research Campus | \$ - | \$ - | \$ 662,794 | \$ - | | | 0.00% |
| Oiles America Corp | \$ - | \$ 47,984 | \$ 30,000 | \$ 58,276 | \$ - | \$ 18,000 | -69.11% |
| Perdue Farms | \$ 122,629 | \$ 7,893 | \$ 8,000 | \$ 8,000 | \$ - | \$ - | -100.00% |
| PreGel, Inc. | \$ - | \$ - | \$ 140,000 | \$ 140,000 | \$ 134,000 | \$ 134,000 | -4.29% |
| Sabco Racing | \$ 120,697 | \$ 137,977 | \$ 135,000 | \$ 135,000 | \$ 83,000 | \$ 83,000 | -38.52% |
| Saddle Creek | \$ - | \$ - | \$ - | \$ - | \$ 60,000 | \$ 60,000 | 100.00% |
| Shoe Show | \$ - | \$ - | \$ 102,000 | \$ 102,000 | \$ - | \$ - | -100.00% |
| Stanly Logistics | \$ - | \$ - | \$ 141,039 | \$ 328,138 | \$ - | \$ - | -100.00% |
| ST Motorsports | \$ - | \$ - | \$ 24,000 | \$ 71,060 | \$ 4,000 | \$ 4,000 | -94.37% |
| Wind Shear, Inc. | \$ - | \$ - | \$ 297,000 | \$ 297,000 | \$ 244,000 | \$ 244,000 | -17.85% |
| Total Expenses | \$ 985,548 | \$ 452,581 | \$ 1,841,833 | \$ 1,475,080 | \$ 1,271,000 | \$ 1,289,000 | -12.61% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

67614

Department Contact

Name: Bill Kouri

Email: whkouri@cabarruscounty.us

Phone: 704-920-2433

Veterans Services

Mandated Service No

Mission

To provide the best possible service to veterans and their dependents in obtaining veterans benefits and services.

Program Description

Assisting veterans and their dependents in understanding and receiving benefits available to them from county, state and federal governments. Veterans and dependents are advised and assisted with claims preparation, presentation and appeals. Assistance is also provided with compensation, health insurance, life insurance, education, vocational rehabilitation, hospitalization, pension and death benefits.

FY 2010 Major Accomplishments & Challenges

Coordinated a Veteran's Day Program attended by 200+ persons.

Presentations at various schools and other local organizations.

Continued accreditation training for the Veterans Service Officers.

Created and launched a county-wide outreach program – to increase awareness of veteran's benefits and services.

Sponsored a Veteran's Appreciation Breakfast in December.

Goals & Objectives

To provide a well trained staff to assist veterans with obtaining benefits and services while providing outstanding customer service.

To increase awareness of the services provided to the veterans and their families by 75% in FY 2011.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|-------------------|----------------|-------------------|-------------------|-------|----------------------|
| We support veterans in achieving self-sufficiency | | | | | | | |
| New VA money brought into the County | 3,000,000 | \$3,786,094 | \$2,948,266 | \$3,000,000 | \$3,180,000 | | |
| New claims | 500 | 373 | 470 | 500 | 530 | | |
| Our customers are satisfied | | | | | | | |
| Awareness of Veteran's programs and services | 75% | Survey in FY 2009 | 57% | Survey in FY 2011 | 75% | | Citizen Survey |
| Overall impression of Veteran's services (very positive) | 90% | Survey in FY 2009 | 37% | Survey in FY 2011 | 90% | | Citizen Survey |

Veterans Services

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Personnel Services | \$ 192,029 | \$ 194,763 | \$ 212,419 | \$ 223,919 | \$ 212,579 | \$ 212,579 | -5.06% |
| Operations | \$ 12,418 | \$ 16,358 | \$ 16,429 | \$ 17,329 | \$ 14,609 | \$ 13,559 | -21.76% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 204,447 | \$ 211,121 | \$ 228,848 | \$ 241,248 | \$ 227,188 | \$ 226,138 | -6.26% |

Revenues

| | | | | | | | |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Intergovernmental | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Travis Waldron Email: trwaldron@cabarruscounty.us Phone: 704-920-2868

Transportation Services

Mandated Service

Medical Transportation is mandated by Title XIX of the Social Security Act, which directs county departments of Social Services to provide transportation for medical care for Medicaid eligible recipients who have no other means of transportation to access this care. Social Services Block Grant (SSBG) and elderly and handicapped transportation services (EHTP) are not mandated. SSBG and Medicaid are Federal funds and Elderly and Handicapped is State funded, enabled through the Older Americans Act and the Community Care Block Grant.

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.

Program Description

Transportation is a critical high priority human service and medical need. Transportation services covers the cost of needed transportation to medical providers and facilities and any other service agencies of those clients who are eligible for Social Services Block Grant (SSBG) funds. Medicaid (Title XIX) provides reimbursement for transportation expenses to local medical providers, and in some cases, to providers outside Cabarrus County, when the needed medical care is not otherwise available. Transportation is also provided to the general public using funding under the Rural General Public grant process which allows citizens access to any location within Cabarrus County. Additional grants such as the JARC is used to create line run services to Midland, Mount Pleasant and Harrisburg connecting those communities to the CK Rider Service and the employment center at Concord Mills.

Social Services certify eligible applicants for transportation services and refer the applicant to Cabarrus County Transportation Services for their trip needs. Transportation to medical facilities outside the county can be arranged, when the service cannot be accessed locally. Generally, arrangements are made to provide this transportation to facilities in Charlotte, Durham, and Winston-Salem. Funding is approximately 65% Federal and 35% County funds.

Social Services Block Grant (SSBG), Elderly, and Handicapped transportation allows eligible clients to access medical care and other human services agencies. Elderly and handicapped funds can only be used when a client is not eligible for transportation through other programs. Funding for these programs is SSBG: 75% Federal and 25% County. Elderly and handicapped funding is 100% State.

This program also provides transportation services to older adults age 60 and older for such purposes to travel to and from service providers, community resources, and/or other necessary general locations for the purpose of services and/or accomplishing these activities necessary for daily living. This program allows the older adults that participate in this transportation service to remain independent and continue to live in their homes as long as possible. By utilizing this transportation program, they will have access to all necessary life supporting services.

FY 2010 Major Accomplishments & Challenges

CCTS started a new project (LINKS) which served Mt. Pleasant, Midland, and Harrisburg. During the Thanksgiving and Christmas season, CCTS provided a direct Christmas Express route which ran from Mt. Pleasant to Concord Mills using the existing LINKS service, which was a success.

CCTS continues to keep the lines of communication open with community groups in Cabarrus County, groups such as Safe Cabarrus and The Boys and Girls Club. They are continuing to work with us to help keep young students off the streets and involved in positive activities.

CCTS has opened new lines of communication with concerned residents of Fishertown, Kannapolis concerning bus service to their neighborhood.

CCTS held a public meeting to discuss the overall transportation needs of Cabarrus County. The information collected at this meeting was used to create a coordinated transportation plan which was completed on 11/19/2009.

Reduction in force has reduced the number in trips by 100, increased cab trips at a higher cost to the State; waiting list for mealsite recipients; longer wait times for clients; increase hold times in the call center; increased customer complaints; and scheduling challenges due to the reorganization within the department.

Transportation Services

Goals & Objectives

To provide transportation services that enables all eligible individuals in need to access necessary medical care and other resources that can improve and enhance their quality of life. By providing transportation for essential services, we promote an independent lifestyle that allows individuals to remain in their homes as long as possible.

To provide safe transportation to clients and safe work environment for employees by reducing preventable accidents by one or less every 500,000 miles; and holding monthly safety meetings with the safety supervisor and Safety Committee.

Increase the overall awareness and safety of CCTS services from the prior

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|-------------------|----------------|-------------------|-------------------|-------|----------------------|
| We provide safe transportation and promote independent lifestyles | | | | | | | |
| Customer calls | | 84,100 | 85,000 | 85,000 | | | |
| Accidents/incidents | ≤ 1 | 3 | 1 | 0 | | | |
| Drivers safety classes attended | | 22 | 22 | 22 | | | |
| Attendance by operator | | | | | | | |
| Total number of trips provided | | | | | | | |
| Out-of-county trips provided | | 2,879 | 1,800 | 2,000 | | | |
| Our customers are satisfied | | | | | | | |
| CCTS survey and awareness | | 63%/10% | 60%/10% | 60%/10% | | | |
| Awareness of Links and Demand Response program | Increase FPY | Survey in FY 2009 | 50% | Survey in FY 2011 | | | Citizen survey |
| Overall impression of Demand Response program (very positive impression) | Increase FPY | Survey in FY 2009 | 39% | Survey in FY 2011 | | | Citizen survey |

Budget Summary

| FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|----------------|----------------|------------------------|------------------------|------------------------|------------------------|-----------|
|----------------|----------------|------------------------|------------------------|------------------------|------------------------|-----------|

Expenditures

| | | | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Personnel Services | \$ 977,647 | \$ 1,094,771 | \$ 1,153,935 | \$ 1,290,489 | \$ 1,171,654 | \$ 1,099,821 | -14.77% |
| Operations | \$ 729,713 | \$ 811,659 | \$ 1,051,001 | \$ 1,409,944 | \$ 1,028,146 | \$ 1,152,355 | -18.27% |
| Capital Outlay | \$ 372,461 | \$ 512,362 | \$ - | \$ 172,386 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ 2,079,821 | \$ 2,418,792 | \$ 2,204,936 | \$ 2,872,819 | \$ 2,199,800 | \$ 2,252,176 | -21.60% |

Revenues

| | | | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------|
| Intergovernmental | \$ 813,525 | \$ 993,149 | \$ 645,320 | \$ 1,152,253 | \$ 604,520 | \$ 604,520 | -47.54% |
| Fees & Other | \$ 530,001 | \$ 528,925 | \$ 533,600 | \$ 693,600 | \$ 497,600 | \$ 373,600 | -46.14% |
| Total Revenue | \$ 1,343,526 | \$ 1,522,075 | \$ 1,178,920 | \$ 1,845,853 | \$ 1,102,120 | \$ 978,120 | -47.01% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| FTE Positions | 30.16 | 30.16 | 30.16 | 28.75 | 26.38 | 26.38 |
|---------------|-------|-------|-------|-------|-------|-------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Transportation Services

FY 2011 Budget Highlights / Changes

CCTS is in the process of working on two additional JARC Projects. (1) Connectivity between the Research campus in Kannapolis and UNCC. This project would allow students that uses public transportation a way to acquire jobs that's available in Kannapolis and offer service to the staff and general public. (2) Connectivity to Fishertown, Kannapolis. This project would allow the residents connectivity to and from the CKRider. As always, CCTS will continue to seek additional Federal and State funds to help cover the cost of our service.

Department Contact

Name: Randy Bass

Email: crbass@cabarruscounty.us

Phone: 704-920-2921

Other Human Services

Mandated Service

G.S. 122C – Mental Health, Development Disabilities, and Substance Abuse Act of 1985. and G.S. 130A Public Health.

Program Description

This program consists of funding for mandated health services that are provided through other agencies.

Piedmont Mental 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. Funding for the Health Alliance was based on an established per capita rate of \$25.66 (applicable increase/decrease with population changes). FY 2011 funding is flat based on adopted funding for FY 2009. Additional funding of \$10,762 for the West Nile Virus is also included.

Court Psychological Assessment Services – (JCPC)

This program, funded by the Juvenile Crime Prevention Council (JCPC) is 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. Once assessed, the program staff provides referral to an appropriate provider of mental health and/or substance abuse treatment services to initiate ongoing inpatient or outpatient treatment.

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-------------------------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------|
| Expenditures | | | | | | | |
| Piedmont Mental Health | \$ 632,359 | \$ 614,021 | \$ 614,021 | \$ 614,021 | \$ 614,021 | \$ 614,021 | 0.00% |
| Cabarrus Health Alliance | \$ 4,019,488 | \$ 4,028,961 | \$ 4,028,961 | \$ 4,048,806 | \$ 4,418,142 | \$ 4,148,969 | 2.47% |
| Court Psychological Services (JCPC) | \$ 37,112 | \$ 25,342 | \$ 25,540 | \$ 25,540 | \$ 25,540 | \$ 25,540 | 0.00% |
| Building and Equipment Rental | \$ 46,691 | \$ 47,946 | \$ 45,696 | \$ 45,696 | \$ 48,000 | \$ 48,000 | 5.04% |
| Total Expenses | \$ 4,735,650 | \$ 4,716,270 | \$ 4,714,218 | \$ 4,688,367 | \$ 5,057,703 | \$ 4,836,530 | 3.16% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 21,740 | \$ 25,342 | \$ 25,540 | \$ 25,540 | \$ 25,540 | \$ 25,540 | 0.00% |
| Total Revenue | \$ 21,740 | \$ 25,342 | \$ 25,540 | \$ 25,540 | \$ 25,540 | \$ 25,540 | 0.00% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Cooperative Extension

Mandated Service

No

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.

Program Description

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.

FY 2010 Major Accomplishments & Challenges

County Cooperative Extension Staff responded to citizens through telephone, email, newsletters and news articles to provide educational information and resources to over 125,000 residents.

Cabarrus County Extension staff held 392 workshops, seminars, and hands on demonstrations serving county residents.

County Cooperative Extension has a tremendous volunteer network. 670 volunteers gave over 36,000 hours of service to their communities. This equates to a dollar value for services of \$737,201.

Cabarrus County 4-H/Cooperative Extension partnered with two high school teachers to host Cabarrus Citizenship Focus to increase students knowledge of local government. The program enhanced what students learned in Civics by aligning with the course objectives and gave them a first-hand experience with local government. Twenty-nine volunteers took part in the program; including mayors, school board members, commissioners, a councilman, county employees and extension volunteers. Fifty-five tenth grade students visited the Cabarrus County Governmental Center where they interviewed employees, took part in a budget simulation and had a panel discussion with elected officials. As a result of participating in the program, 85% of the students reported they now understand their citizenship responsibilities in the community. Thirty-one students reported being more confident talking with elected officials and 44% will encourage adults they know to vote in local election.

Goals & Objectives

Cabarrus County's natural resources and environmental quality will be protected, conserved and enhanced, and ecosystem benefits will be optimized. Farmers and commercial pesticide applicators use pesticides safely for themselves and the environment. Best management practices will be used to protect soil, water, air, and energy at the Atando Road Farm Park.

Cabarrus County will have profitable, environmentally sustainable plant, animal and food systems that support thriving communities and provide access to safe and nutritious food for all.

Create a local food council to begin understanding of food production, distribution, and consumption in Cabarrus County.

Create the infrastructure to support the production and marketing of local food. Piedmont Farmer's Market will complete a strategic plan that will allow for expansion to accommodate growing markets within the region.

Youth and adults will achieve educational success through intentional non-formal and formal educational opportunities that expand and enhance skills and knowledge.

Youth will adopt behaviors that will contribute to their total health and well-being and gain life skills.

Cooperative Extension

Goals & Objectives

Adults and children of all ages and abilities will make healthy food choices and be physically active to achieve or maintain a healthy weight and prevent chronic disease.

90% of EFNEP (Expanded Food and Nutrition Education Program) families will show improvement in their nutrition and resources management practices.

100 family members will show improvement in their purchasing, planning, and preparation skills as a result of attending Families Eating Smart and Moving More (FESMM).

50 preschool teachers will utilize Color Me Healthy training and resources to promote trying new foods and promoting a more nutritious diet with 1,500 preschoolers and their families.

Cabarrus County residents will excel in the global marketplace as a result of growing a competitive workforce and a diversified economy.

In partnership with other organizations, local residents will attend economic literacy classes that will enable them to create a personal budget and make appropriate consumer choices within this budget.

Cabarrus County residents will be civically engaged within their communities. 100 new volunteers will become involved in their community through Cooperative Extension programs. In partnership with other community organizations, local residents will become more aware of local government programs and use these programs to enhance their lives.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Cabarrus County natural resources and environmental quality are protected, conserved, and enhanced | | | | | | | |
| Private pesticide applicators recertified | 100% | 97% | 100% | 100% | 100% | | |
| Pesticide recertification credit hours | >350 | 346 | 350 | 360 | 4 | | |
| Total value of horticulture citizen education | >\$1 million | \$956,000 | \$990,000 | \$1,000,000 | \$1,000,000 | | |
| Water collected in rain barrels (gallons) | | | | 300 | 350 | | |
| Solar greenhouse energy saved | | | | \$100 | | | |
| We support and provide access to safe and nutritious local food through our environmentally sustainable practices | | | | | | | |
| Food council members | | | | 20 | 200 | | |
| Food council meetings held | | | | 5 | 4 | | |
| Farmer's Market vendors | | 30 | 30 | 30 | 50 | | |
| Animals processed through Cruse Meats | | | | 2,500 | 2,500 | | |
| We expand and enhance skills and knowledge through educational opportunities | | | | | | | |
| Value of training programs | | \$385,000 | \$637,500 | \$780,000 | \$800,000 | | |
| Value of resources available | | \$73,418 | \$89,389 | \$92,471 | \$100,000 | | |
| Training programs conducted | | 35 | 51 | 60 | 100 | | |
| Participants trained | | 1,100 | 1,250 | 1,300 | 2,500 | | |
| Participants enrolled in EFNEP | | 157 | 200 | 250 | 250 | | |
| Participants enrolled in FESMM | | 198 | 225 | 250 | 100 | | |
| Teachers enrolled in Color Me Healthy | | 39 | 50 | 50 | 100 | | |
| Youth & families using Color Me Healthy | | 1,000 | 1,150 | 1,500 | 1,500 | | |
| Families increasing their planning, purchasing, and food prep skills | | 157 | 350 | 500 | 500 | | |

Cooperative Extension

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|-------------------|----------------|-------------------|-------------------|-------|----------------------|
| We expand and enhance skills and knowledge through educational opportunities | | | | | | | |
| Individuals maintain or lose weight as a result of Extension programs | | 30 | 45 | 150 | 200 | | |
| Residents excel in the global marketplace | | | | | | | |
| Local agencies utilizing Extension programs | | 2 | 5 | 8 | 10 | | |
| Residents that become Savers | | | | 10 | 10 | | |
| Non-profits obtain 501 (C) 3 status | | | | 2 | 1 | | |
| Economic literacy class participants | | 2 | 5 | 35 | 35 | | |
| We civically engage our communities | | | | | | | |
| Volunteers | | 1,150 | 1,200 | 1,300 | 1,200 | | |
| Volunteer hours donated | | 36,723 | 38,317 | 40,000 | 45,000 | | |
| Value of volunteer hours | | \$624,291 | \$651,389 | \$680,000 | \$750,000 | | |
| Neighborhood community associations | | | 2 | 4 | 2 | | |
| Leaders trained in leadership skills | | 57 | 89 | 100 | 100 | | |
| Leaders exhibiting leadership skills learned | | 36 | 51 | 75 | 75 | | |
| Our citizens are satisfied | | | | | | | |
| Awareness of Cooperative Extension programs | | Survey in FY 2009 | 47% | Survey in FY 2010 | 50% | | Citizen survey |
| Awareness of Extension Today on Government Channel 22 | | Survey in FY 2009 | 11% | Survey in FY 2010 | 35% | | Citizen survey |
| Overall impression of Cooperative Extension programs and services (very positive) | | Survey in FY 2009 | 44% | Survey in FY 2010 | 50% | | Citizen survey |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Personnel Services | \$ 297,013 | \$ 306,300 | \$ 320,699 | \$ 320,699 | \$ 327,878 | \$ 327,878 | 2.24% |
| Operations | \$ 76,388 | \$ 72,990 | \$ 74,226 | \$ 74,476 | \$ 61,060 | \$ 62,824 | -15.65% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 373,401 | \$ 379,289 | \$ 394,925 | \$ 395,175 | \$ 388,938 | \$ 390,702 | -1.13% |

Revenues

| | | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 30,001 | \$ 26,542 | \$ 40,900 | \$ 40,900 | \$ 32,900 | \$ 32,900 | -19.56% |
| Total Revenue | \$ 30,001 | \$ 26,542 | \$ 40,900 | \$ 40,900 | \$ 32,900 | \$ 32,900 | -19.56% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Cooperative Extension

FY 2011 Budget Highlights / Changes

NC State University contributes \$26,132,677 in support to Cabarrus County through Specialist and program material distribution and use. Of this total, \$315,198 is the state portion of direct county salary and benefits support for personnel in Cabarrus County based on the directives of the signed Memorandum of Understanding between Cabarrus County and NC State/Cooperative Extension. Please note that the employer contribution of retirement benefits will increase for FY 2011.

Department Contact

Name: Debbie Bost

Email: dgbost@cabarruscounty.us

Phone: 704-920-3318

Cooperative Extension - 4H Summer Fling

Mandated Service

No. Program is user fee funded

Mission

The North Carolina Cooperative Extension program helps people improve the quality of their lives by providing research-based information and informal educational opportunities focused on issues and needs.

Program Description

4-H Summer Fling is a summer program open to any interested youth 5-18 years of age in Cabarrus County. Children receive enrollment information through their teachers, newspapers, volunteers and individual mailings. This program offers youth the opportunity to learn through a variety of educational, hands-on classes. Youth learn new life skills and enhance their academic achievement with science and technology programs. They will demonstrate increased personal responsibility at the completion of the summer after having participated in more than 6 hours of instruction. This program continues to be one of the more popular aspects of the Cabarrus 4-H program.

Goals & Objectives

To provide fun, educational programs for youth ages 5-18 during summer vacation.

Families will participate in the customer satisfaction survey.

To offer educational, hands-on, week-long and short-term classes during the summer vacation period enrolling 125 youth.

To provide summer care for youth, maintaining a ratio of one adult leader to 15 youth.

85% of the youth participating in the Fantastic Fair Fun Camp will enter at least two items in the Cabarrus County Fair.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We provide fun, educational youth programs | | | | | | | |
| Youth learning new skills | Increase FPY | 412 | 400 | 300 | | | |
| New skills learned | Increase FPY | 3 | 3 | 10 | | | |
| Volunteers teaching classes/hours contributed | 1:15 | 50/325 | 20/100 | 20/100 | | | |
| Average cost per class/value | | \$7.50/\$15 | \$8.50/\$17 | \$10/\$20 | | | |
| Average customer satisfaction rating | | 4 | 4 | 4 | | | |
| Families completing survey | Increase FPY | | 30 | 100 | | | |
| % of youth participating in the Fair (entering min. of 2 items) | 85% | | 77% | 85% | | | |

Cooperative Extension - 4H Summer Fling

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 5,142 | \$ 1,012 | \$ 7,921 | \$ 7,921 | \$ 9,040 | \$ 1,000 | -87.38% |
| Operations | \$ 5,980 | \$ 2,957 | \$ 8,679 | \$ 8,679 | \$ 8,632 | \$ 8,500 | -2.06% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 11,122 | \$ 3,969 | \$ 16,600 | \$ 16,600 | \$ 17,672 | \$ 9,500 | -42.77% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 6,376 | \$ 3,748 | \$ 35,661 | \$ 35,661 | \$ 20,000 | \$ 20,000 | -43.92% |
| Total Revenue | \$ 6,376 | \$ 3,748 | \$ 35,661 | \$ 35,661 | \$ 20,000 | \$ 20,000 | -43.92% |
| Staffing | | | | | | | |
| FTE Positions | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

4-H Summer Fling tempory staff positions will not be hired for FY 2011.

Department Contact

Name: Debbie Bost

Email: dgbost@cabarruscounty.us

Phone: 704-920-3318

Social Services - Administration Operations

Mandated Service

G.S. 108- A14; Chapter 7A; Chapter 108A; Title XIX of the Social Security Act; P.L. 104-193, Personal Responsibility and Work Opportunities Reconciliation Act of 1996 and SB 352; 7 U.S. Code 20(1); P.L. 97-45; Title IV-B and IV-E of the Social Security Act; CFR 47378 mandate the services provided by the Department of Social Services.

Mission

To provide the administrative, automation, and logistical support necessary to allow the social workers, income maintenance caseworkers, and child support agents to deliver services to the vulnerable, the aged, the sick, the poor, and the children, with goals of becoming self-supporting; being self-sufficient; preventing or correcting abuse, neglect and exploitation; avoiding institutional care when possible; and, securing institutional care when appropriate.

Program Description

Administration Operations includes the Director, Deputy Director, and all support staff serving the entire agency.

The activities of the Administration Operation include: providing administrative support required for operation of all service and public assistance programs; managing resources responsibly; responding to community needs by developing and implementing programs which foster positive change for individuals, families and the community; fostering coordination of community efforts and programs; creating public awareness and providing education on human needs; advocating for individual and community needs, including State and Federal laws and regulations; serving as staff to the Social Services Board; and financial and reimbursement reports.

FY 2010 Major Accomplishments & Challenges

Implementation of electronic records in social work program areas completing the transfer to electronic record management for the entire agency.

Significant increase in the number of clients requesting assistance due to the economic conditions.

Goals & Objectives

To employ and retain qualified staff.

Achieve a voluntary turnover rate of no more than 8%.

Enable staff participation in the planning and delivery of services by having an employee empowerment team in each division/unit of service by June 30, 2011.

Develop a consistent worker recognition program that reinforces the positive work and outcomes of individual workers and units.

Engage in at least 2 agency functions that promote morale and social interaction.

Support NCSSA so employees can plan and participate in a statewide association that promotes quality work and community service.

Continue monthly staff meetings that promote communication and sharing of information.

Promote programs and services to the community through outreach and partner with the community to develop services that address critical social needs and issues.

Social Services to be involved in at least 3 community fairs/events.

Social Services to have at least five ongoing identified collaborations that are enhancing our services and or providing new services to assist the population we serve.

Social Services to conduct at least 5 media outreach campaigns that provide information regarding programs and services and or share critical program changes.

Social Services - Administration Operations

Goals & Objectives

Social Services shall maximize all federal and state allocations and revenues to minimize the cost to the county of providing mandated services.

All capped allocations provided to Social Services will be maximized and 100% utilized by the end of the fiscal year by reviewing monthly XS 411 reports.

Social Services will collect at least 96% of projected revenues.

Social Services will ensure uncapped revenues are maximized through the accurate coding of time by workers that claim those revenue streams.

Social Services will finalize day sheet automation project by January 30, 2011.

Social Services will provide excellent customer service in an efficient and professional manner.

Answer all phone calls with 10% or less drop call rate.

Improve client wait time by reviewing samples of average wait times through Compass Pilot.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We employ and retain a quality workforce | | | | | | | |
| Voluntary staff terminations | Decrease FPY | 12 | 21 | 18 | 20 | 👍 | |
| Turnover | ≤8% | 5% | 9% | 8% | 8% | 👍 | |
| Staff employed at least 5 years | Increase FPY | 100 | 123 | 120 | 120 | 👉 | |
| % of staff employed 5 years or more | Increase FPY | 42% | 50% | 49% | 49% | 👉 | |
| Average days to fill vacant positions | ≤60 days | 76 | 62 | 63 | 60 | 👍 | |
| % of vacant positions filled within 60 days | 75% | 50% | 42% | 47% | 50% | 👎 | |
| Employee empowerment teams by 6/30/2011 | 5 | | | | 4 | | New Measure |
| We promote programs and services to the community through outreach | | | | | | | |
| Involvement in community fairs & events | 3 per year | | | | 3 | | New Measure |
| Have ongoing collaborations to enhance services | 5 per year | | | | 5 | | New Measure |
| Conduct media outreach campaigns | 5 per year | | | | 5 | | New Measure |
| We maximize all federal and state allocations | | | | | | | |
| Capped revenue as % of total capped revenue available | 100% | | | | | | New Measure |
| Uncapped revenue as % of prior year uncapped revenue received | 100% | | | | | | New Measure |
| % of total State and Federal funding allocations utilized | 100% | 100% | 100% | 100% | 100% | 👉 | |
| Revenue collection rate (all divisions) | 96% | | | | 96% | | |
| Day sheet automation project implemented by 6/30/2011 | 100% | | | | 100% | | New Measure |

Social Services - Administration Operations

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We provide excellent and professional customer service | | | | | | | |
| Clients processed by front desk | Workload | 39,059 | 71,545 | 86,652 | 80,000 | 👍 | |
| Average front desk wait time | Decrease FPY | | | | | | New Measure |
| Call volume | Workload | 165,685 | 205,462 | 216,244 | 215,000 | 👍 | |
| % of calls dropped | 10% | 6% | 10% | 16% | 10% | 👎 | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,127,162 | \$ 1,270,575 | \$ 1,397,493 | \$ 1,397,493 | \$ 1,281,117 | \$ 1,219,406 | -12.74% |
| Operations | \$ 1,100,301 | \$ 1,210,081 | \$ 1,353,743 | \$ 1,872,283 | \$ 1,200,029 | \$ 1,171,792 | -37.41% |
| Capital Outlay | \$ 321,556 | \$ 722,828 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 2,549,019 | \$ 3,203,484 | \$ 2,751,236 | \$ 3,269,776 | \$ 2,481,146 | \$ 2,391,198 | -26.87% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 71,212 | \$ 71,709 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 71,212 | \$ 71,709 | \$ - | \$ - | \$ - | \$ - | 0.00% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| FTE Positions | 21.00 | 19.00 | 19.00 | 17.00 | 17.00 | 17.00 |
|---------------|-------|-------|-------|-------|-------|-------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

The move to electronic records is expected to result in a decrease in office supplies needed.

An increase in availability and use of County cars for required travel increased fuel purchases while decreasing travel expenses in other DSS budgets.

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Social Services - Public Assistance, Special Assistance

Public Assistance

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ 6,232,634 | \$ 3,754,769 | \$ 1,419,519 | \$ 1,419,519 | \$ 1,322,567 | \$ 1,310,147 | -7.70% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 6,232,634 | \$ 3,754,769 | \$ 1,419,519 | \$ 1,419,519 | \$ 1,322,567 | \$ 1,310,147 | -7.70% |

Revenues

| | | | | | | | |
|----------------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|--------------|
| Intergovernmental | \$ 208 | \$ 357 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 6,913 | \$ 2,630 | \$ 6,000 | \$ 6,000 | \$ 12,000 | \$ 6,000 | 0.00% |
| Total Revenue | \$ 7,121 | \$ 2,986 | \$ 6,000 | \$ 6,000 | \$ 12,000 | \$ 6,000 | 0.00% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Please Note: Several subdivisions make up the Public Assistance Division

Special Assistance

Mandated Service

Special Assistance -Mandated by G.S. 108A-25,111-13; 111-14; 111-17, 143B-157 (The County must pay the 50% local share for this categorical public assistance program.)

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.

Program Description

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 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

SA In-Home - allows eligible individuals the opportunity to live in a private living arrangement and receive assistance as an alternative to facility care.

FY 2010 Major Accomplishments & Challenges

Limited number of slots and reduced facility rates

State budget remains a challenge

Social Services - Public Assistance, Special Assistance

Goals & Objectives

Increased family support and well being

Provide assistance to 535 individuals for rest home care

Utilize 100% of the slots allotted to the county for individuals to remain in their homes through SA In-home Demo

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Provide the financial resources to enable individuals to have quality care in adult home facilities through the State-County Special | | | | | | | |
| Special Assistance application received | Workload | 361 | 313 | 264 | 271 | | |
| Average SA Cases (per month) | Increase FPY | 518 | 538 | 521 | 535 | | |
| In-Home SA participation | 100% | 83.20% | 98.73% | 100% | 100% | | |

FY 2011 Budget Highlights / Changes

Anticipating a reduction, although slight increase caseloads due to State Budget and number of slots available for SA/In-home.

Division Contact

Name: Trish Baker

Email: tbaker@cabarruscounty.us

Phone: 704-920-1427

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Social Services - Public Assistance, Medicaid

Mandated Service

Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A § 25.54 which requires the acceptance and processing of applications, and the conducting of eligibility reviews within required time frames for anyone wishing to apply. (Effective July 2009, the county does not pay program cost for this categorical public assistance program.)

Mission

To provide financial assistance to eligible adults and families to help in paying the costs of health care to improve or maintain their quality of life.

Program Description

Medical Assistance 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.

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 or result in death 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 20 who 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) - for men and women, ages 19 and over, who meet eligibility requirements

Health Coverage for the Working Disabled (HCWD) – for blind or disabled workers age 16 through 64 who meet eligibility requirements

Carolina ACCESS (CA)/Community Care of North Carolina (CCNC) - Managed Care for Medicaid and since February 2007 for NC Health Choice recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

Eligibility for Medicaid: 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, and 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. All aspects of financial circumstances must be verified. Resources assessments for couples that need (or anticipate needing) assistance in paying for long-term care are also done. This means looking at any and all assets belonging to the couple to determine what could be protected for the spouse remaining at home. Applications must be completed within 45 or 90 days when disability must be established. In disability cases, the state obtains medical reports from providers and determines the disability based on Social Security Disability guidelines. Cases for applicants who are not able to provide certain information must remain open for 60 days – i.e. meeting a deductible and establishing citizenship. Once eligibility has been established and a case is approved, if it is learned that the applicant has not reported income, resources, or other necessary items of eligibility, a fraud referral is made.

FY 2010 Major Accomplishments & Challenges

FNS Program anticipated to continue to serve more than 10% of the population of Cabarrus County

Increased caseloads

State budget will create additional challenges

Medicaid enrollment continues to grow, particularly in the Family & Children's area

Continued partnerships with CMC-NE, CHA, SPCCP and McGill Health Center among others

Social Services - Public Assistance, Medicaid

Goals & Objectives

Improve and enhance the health and well being of Cabarrus County Citizens by achieving an 89% enrollment in Medicaid Manage Care by June 30, 2011.

Continue to outpost workers at both the Health Alliance and the Hospital

Improve access of Hispanic Population by providing timely and appropriate interpreter services

Process 90% of Medicaid applications within defined state time standards

Obtain 90% accuracy rate in eligibility determination

Enroll 868 individuals in the Medicare premiums program

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Increase number enrolled in Medicaid allowing individuals to lead healthier lives | | | | | | | |
| Family Medicaid Cases (yearly average) | | 11,794 | 13,727 | 14,460 | 16,195 | | |
| Adult Medicaid Cases (yearly average) | | 5,207 | 5,380 | 5,565 | 6,121 | | |
| Adult Medicaid Applications | | 2,152 | 2,186 | 2,328 | 2,592 | | |
| Family Medicaid Applications | | 12,078 | 13,374 | 14,280 | 15,708 | | |
| Special Assistance Applications | | 301 | 313 | 264 | 271 | | |
| SA cases (yearly avg) | | 518 | 538 | 521 | 535 | | |
| TANF Cases | | 289 | 290 | 266 | 270 | | |
| Children receiving NC Health Choice | | 2,037 | 2,291 | 2,398 | 2,435 | | |
| Medicaid Transportation Cases | | 1,216 | 1,275 | 1,315 | 1,335 | | |
| Total Caseload (All programs) | | 24,083 | 26,886 | 30,399 | 34,599 | | |
| Percent enrolled in Carolina Access - Medicaid Managed Care | 97% | 93% | 96% | 88% | 89% | | |
| Individuals receiving assistance (Monthly Avg) | Increase FPY | 760 | 807 | 837 | 868 | | |
| We review and report accurate and timely information | | | | | | | |
| Records reviewed | Workload | 3,902 | 6,254 | 6,441 | 6100 | | |
| Actions processed timely (All programs) | 90% | 89% | 89% | 88% | 90% | | |
| Accuracy rate | 93% | 86% | 87% | 89% | 93% | | |

FY 2011 Budget Highlights / Changes

Caseloads will near 700 if additional staff requested are not approved

Division Contact

Name: Trish Baker

Email: tbaker@cabarruscounty.us

Phone: 704-920-1427

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Social Services - Public Assistance, Aid to the Blind

Mandated Service

Mandated by G.S. 111-16 111-13; 111-14; 111-17, 143B-157 and 10 NCAC 43L.0203 that requires services provided to the blind within 45 days of request.

Mission

To provide services and financial assistance to qualifying individuals in order to assist them in maintaining self-sufficiency and improving their quality of life

Program Description

The program provides social services and financial assistance to legally blind individuals. The State Division of Services for the Blind places a social worker for the blind at the department three days per week. This budget includes the county share of cost for the worker, for in-home aide services and other services, and for special assistance for the blind (a rest home supplement program for visually impaired persons.)

FY 2010 Major Accomplishments & Challenges

Goals & Objectives

Increased family support and well-being through the coordination of services for individuals who are visually impaired.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Our services improve the quality of life and self-sufficiency for visually impaired clients | | | | | | | |
| Clients served | Increase FPY | 81 | 99 | 102 | 111 | | |

FY 2011 Budget Highlights / Changes

No changes expected

Division Contact

Name: Trish Baker Email: tbaker@cabarruscounty.us Phone: 704-920-1427

Department Contact

Name: Ben Rose Email: wbrose@cabarruscounty.us Phone: 704-920-1552

Social Services - Public Assistance, Spay & Neuter

Mandated Service

The program is voluntary. Counties who participate must follow G.S. 19A- Protection of Animals. (The County may pay some share of cost for this program.)

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.

Program Description

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.

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.

FY 2010 Major Accomplishments & Challenges

Spay Neuter Program temporarily frozen in January due to budget. Additional funds transferred in February but its estimated the funds will run out again in March 2010

The number of completed voucher returned in 2009 is at 62%, up from 52% in 2008. A completed voucher is one in which the procedure was completed by the vet and returned to DSS for reimbursement.

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

Goals & Objectives

Provide an example of humane treatment of animals, especially as this helps children as they care for pets to develop responsibility, and foster the value that pets can have to older adults living alone, by increasing access and funds provided primarily by the State to operate a Spay/Neuter program for dogs and cats in Cabarrus County for low-income, qualifying households.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Our program assist in the prevention of over-populated, neglected, and abused animals | | | | | | | |
| Vouchers Issued | Increase FPY | 411 | 432 | 548 | 625 | | |
| Vouchers Funded | Increase FPY | 197 | 234 | 278 | 383 | | |

FY 2011 Budget Highlights / Changes

Requesting additional funds for FY11 but anticipate that this will not fully meet the need

Animal Control data indicates the Program will continue to be instrumental in controlling the number of unwanted pets being euthanized

Division Contact

Name: Trish Baker

Email: tbaker@cabarruscounty.us

Phone: 704-920-1427

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Social Services - Child Welfare

Mandated Service

The following Child Welfare Services are mandated services by Federal and/or North Carolina laws, policies and standards: **Adoption Services** are mandated by GS 108A-14; **Adoption Assistance** is mandated by Title IV-B and IV-E of the Social Security Act and GS 108A-49; **Foster Care Services for Children** are mandated by GS 108A-14; **Foster Care Assistance** payments are mandated by titles IV-E and IV-B of the Social Security Act and GS 108A-48 and 49; **Home studies** are ordered by the District Court Judges; **CSST Services** are mandated through 10 NCAC 436.0203; **Individual and Family Adjustment Services** are mandated under GS 143B-153 and 0NCAC43L.0203; **Protective Services for Children** are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), GS 108A-14, and GS 7B Article 3; **Home-Based Services** through the Department of Juvenile Justice (DJJ) program are authorized under GS147-33; **Intensive Family Preservation Services** are established under GS 143B-150.5; **At-Risk Case Management Services** are authorized under Title XIX of the Social Security Act; Contracts with the Child Advocacy Center and Piedmont Behavioral Health Care are authorized under provisions of G.S. 143B-10 and G.S. 143B-153.

NOTE: Some grant programs the county has the option of operating are used to meet legal requirements, or to prevent more serious agency involvement, which would otherwise be required. For example, Home-Based Services are utilized where foster care would otherwise be ordered.

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.

Program Description

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 Family Preservation Services, Home Based Services, On-Call staff, and Child Protective Services (CPS) Intake, Investigations/Assessments, Case Planning & Management, Foster Care Placement, Foster Home Licensing, Adoption, and Adoption Assistance programs. Staff assesses the underlying problems/causes of child abuse, neglect, and dependency. They identify the causes of the maltreatment and provide intensive work and planning with families in efforts of reducing the risk of child abuse/neglect. The major objective is to provide protection and safety for children while attempting to achieve permanence for children.

FY 2010 Major Accomplishments & Challenges

99% of the children involved with Child Protective Services were able to remain with their parents and family, avoiding out-of-home placement.

44% reduction in the number of children in foster care.

There were no incidents of substantiated abuse or neglect of children in group or foster care.

Agency established 4 Forensic Social Workers who specialize in the investigation of physical, sexual and emotional abuse. This allows for greater specialization of both Forensic And Family Assessment tracks of social work in CPS.

Child welfare has continued to participate in state level pilot projects: (1) Child Welfare Supervisory Best Practices 2) In-Home Services Documentation Tool development. Tool to be used by all of North Carolina DSS social workers

Goals & Objectives

Increased Family Safety

100 % of children/parents/other household members will receive at least 1 monthly face to face visit from the social worker.

Maintain the number of children substantiated as abused or neglected while residing in foster care at .05%

Maintain 100% diligent efforts to locate children at initiation, at least 20 children in DSS custody are placed with safe relatives

Increased Family Support and Well-Being

195 children will receive Family Preservation Services for continued family support and well-being.

96% of children involved with Child Protective Services will safely remain with their parents.

Social Services - Child Welfare

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|------------------------------------|
| Child Welfare provide family safety, support, and preservation | | | | | | | |
| Children reported abused/neglected | Decrease FPY | 3,429 | 3,449 | 3,200 | 3,500 | | |
| % children remaining with their parents | 96% | 99% | 99% | 99% | 99% | | |
| % of initiation time frames met | 95% | 94% | 95% | 97% | 98% | | |
| % of cases that diligent efforts were utilized | 100% | 99% | 100% | 100% | 100% | | |
| Children reported as abused and/or neglected in foster/group homes | Decrease FPY | 19 | 15 | 15 | 12 | | |
| Substantiation % of children in foster/group homes | 0.05% | <1% | <1% | <1% | <1% | | |
| Cases with face to face visits from the social worker with all children/parents/household members (av.%) | 100% | NA | 85% | 92% | 98% | | |
| Children placed with relatives (monthly average) | NA | 32 | 24 | 25 | 25 | | Based on the number in DSS custody |
| Children receiving Family Preservation | 195 | 181 | 238 | 200 | 200 | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 4,146,995 | \$ 4,632,629 | \$ 4,780,170 | \$ 4,798,770 | \$ 4,853,488 | \$ 4,847,582 | 1.02% |
| Operations | \$ 546,954 | \$ 400,248 | \$ 635,538 | \$ 617,238 | \$ 543,955 | \$ 533,868 | -13.51% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 4,693,949 | \$ 5,032,878 | \$ 5,415,708 | \$ 5,416,008 | \$ 5,397,443 | \$ 5,381,450 | -0.64% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 3,491,991 | \$ 3,519,309 | \$ 3,337,452 | \$ 3,337,452 | \$ 3,217,452 | \$ 3,275,623 | -1.85% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 3,491,991 | \$ 3,519,309 | \$ 3,337,452 | \$ 3,337,452 | \$ 3,217,452 | \$ 3,275,623 | -1.85% |
| Staffing | | | | | | | |
| FTE Positions | 74.00 | 75.00 | 75.00 | 72.00 | 72.00 | 72.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Social Services - Child Welfare

FY 2011 Budget Highlights / Changes

Due to the slow recovery of the economy, it is anticipated the agency will have an increased number of cases requiring Child and Family Team meetings during FY2011. Therefore, a part-time contract facilitator is needed to coordinate and facilitate meetings with families that the in-house facilitator cannot handle due to increased volume.

Continued need for assistance with transportation and supervision of visitation between parents and children when the children are placed in therapeutic foster homes/group homes outside of Cabarrus County.

The number of children alleged to be physically abused and/or sexually abuse is increasing. In addition, guidelines for who is to receive a medical exam has changed, resulting in an anticipated increase from 120 to 151 child medical exams.

Division Contact

| | | | | | |
|-------|-------------|--------|--|--------|--------------|
| Name: | Connie Polk | Email: | cpolk@cabarrusdss.net | Phone: | 704-920-1544 |
|-------|-------------|--------|--|--------|--------------|

Department Contact

| | | | | | |
|-------|----------|--------|--|--------|--------------|
| Name: | Ben Rose | Email: | wbrose@cabarruscounty.us | Phone: | 704-920-1552 |
|-------|----------|--------|--|--------|--------------|

Social Services - Child Support

Mandated Service

The service is mandated by Federal law; the 1975 Public Law 93-647, enacting Title IV-D of the Social Security Act; Family Support Act of 1988; and N.C.G.S. 110.128. The Mandate requires a record to be established within 20 days of an application for services, establishment of paternity within 90 days of a location, a support obligation within 90 days, and action to enforce the compliance of the order or schedule a court hearing be initiated within 30 days of any failure to comply with a court order and effected within 75 days.

Mission

To bring the financial responsibility of parents to reality while collecting child support for the improved health and welfare of their children.

Program Description

The Child Support Enforcement Division is responsible for ensuring that non-custodial parents (NCPs) 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 compliance of court orders for child support and medical insurance and medical support and modifying such orders as deemed appropriate.

FY 2010 Major Accomplishments & Challenges

Increased total collections to family and state recovery by 7.11%

Increased current support collections and arrears collections to families by 1.7% each.

Received 7 awards for exceeding 7 of 9 self-assessment goals and continuing to exceed the expected percentage score for each.

Ranked 7th of 10 in top collections for State collections project, increased 5% in 3 month project

Increased in the State 9 factor performance ranking score from 66th to 58th.

Goals & Objectives

Increase the family's ability to be self-sufficient by providing regular child support, reducing the reliance on assistance programs by:

Maintaining collections at FY09 goal using administrative and judicial methods of enforcement to maximize federal incentive returns

Increase Paternities by .4% and cases under order by 2% .

Maintain or Improve medical insurance/support compliance to reduce the costs to Medicaid

Provide prompt customer service through case management and client feedback.

Maintain or improve Quality and Timeliness Scores.

Meet and/or exceed Federal standards in case self assessment and maintain workable caseloads.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|----------------------------|----------------|----------------|------------------|-------------------|-------|--|
| Provide services for the economic well-being of the children and families served in Cabarrus County | | | | | | | |
| Collections (Federal Incentive) | maintain FY09 | \$ 8,816,050 | \$ 9,137,923 | \$ 9,137,923 | \$ 9,320,681 | | State goal is to maintain due to economic conditions |
| Current support collection incentive rate (Federal Incentive) | maintain FY09 | 69.00% | 70.00% | 70.00% | 72.00% | | State goal is to maintain due to economic conditions |
| Arrears collections incentive rate (Federal Incentive) | maintain FY09 (local: >2%) | 68.90% | 70.00% | 72.00% | 74.00% | | State goal is to maintain due to economic conditions |

Social Services - Child Support

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Provide services for the economic well-being of the children and families served in Cabarrus County | | | | | | | |
| Enforcements filed | | 5,479 | 6,188 | 6,327 | 6,327 | | |
| Enforcement actions completed | | 9,168 | 9,624 | 10,148 | 10,148 | | |
| Income withholding completed | | 3,168 | 2,440 | 2,174 | 2,174 | | |
| Modifications completed | | 459 | 505 | 499 | 499 | | |
| Paternities completed | | 347 | 543 | 518 | 518 | | |
| In-house paternity draws | | 240 | 293 | 262 | 262 | | |
| Paternity established incentive rate | 99% | 98.10% | 99.60% | 100.00% | 100.00% | | |
| Complaints filed | | 680 | 727 | 900 | 1,125 | | |
| Orders completed | | 488 | 540 | 675 | 731 | | |
| Cases under order incentive rate (Federal Incentive) | 73.20% | 69.60% | 71.20% | 73.20% | 75.20% | | |
| Enforce compliance of medical insurance/support for children to reduce the Medicaid costs | | | | | | | |
| Cases subject to medical provisions | | n/a | 2,430 | 2,478 | 2,527 | | |
| Cases with medical insurance ordered | | n/a | 683 | 697 | 711 | | |
| Medicaid costs avoidance due to insurance coverage | | \$315,720 | \$345,413 | \$333,840 | \$340,516 | | Estimated on 2% increase. This is based strictly on Medicaid usage & recovery |
| Provide quality customer service and meet or exceed Federal case management standards | | | | | | | |
| Quality case reviews | 99% | 99.26% | 99.50% | 99.5% | 99.50% | | |
| Timeliness case reviews | 97.5% | 98.57% | 100.00% | 100% | 100 | | |
| Case closure | 90% | 97.83% | 99.39% | 100% | 100.00% | | |
| Enforcement | 75% | 87.36% | 90.00% | 90.0% | 90.00% | | |
| Establishment | 75% | 36.47% | 50.00% | 75% | 75.00% | | |
| Establishment 12 month expedited process | 75% | 97.65% | 95.74% | 99% | 99.00% | | |
| Establishment 6 month expedited process | 75% | 90.04% | 87.45% | 97% | 97.00% | | |
| Interstate | 75% | 58.74% | 59.00% | 75% | 75.00% | | |
| Medical | 75% | 90.78% | 91.93% | 99% | 99.00% | | |
| Review & adjustment inclusive | 75% | 98.15% | 97.30% | 100% | 100.00% | | |
| Review & adjustment needed | 75% | 94.18% | 92.44% | 98% | 98.00% | | |
| Caseload per agent | Decrease FPY | 372 | 379 | 349 | 350 | | |
| Caseload per establishment agent | Decrease FPY | 383 | 403 | 307 | 250 | | |
| Caseload per enforcement agent | Decrease FPY | 384 | 374 | 370 | 400 | | |
| Cases per interstate enforcement agent | Decrease FPY | 317 | 348 | 350 | 350 | | |

Social Services - Child Support

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Personnel Services | \$ 1,129,781 | \$ 1,205,828 | \$ 1,224,562 | \$ 1,226,162 | \$ 1,198,986 | \$ 1,198,986 | -2.22% |
| Operations | \$ 51,245 | \$ 62,406 | \$ 71,893 | \$ 68,393 | \$ 62,698 | \$ 62,698 | -8.33% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 1,181,026 | \$ 1,268,234 | \$ 1,296,455 | \$ 1,294,555 | \$ 1,261,684 | \$ 1,261,684 | -2.54% |

Revenues

| | | | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| Intergovernmental | \$ 1,265,670 | \$ 1,454,451 | \$ 1,282,934 | \$ 1,282,934 | \$ 1,282,934 | \$ 1,567,180 | 22.16% |
| Fees & Other | \$ 4,999 | \$ 26,602 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 1,270,669 | \$ 1,481,053 | \$ 1,282,934 | \$ 1,282,934 | \$ 1,282,934 | \$ 1,567,180 | 22.16% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| FTE Positions | 20.00 | 20.00 | 20.00 | 19.00 | 19.00 | 19.00 |
|---------------|-------|-------|-------|-------|-------|-------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Due to state budget revenue shortfalls, numerous state mandated and funded departments have experienced significant decreases to Operational expenditures (-6.13%) such as travel and temporary Personnel Services.

Division Contact

Name: Angela Talley Email: atalley@cabarruscounty.us Phone: 704-920-1482

Department Contact

Name: Ben Rose Email: wbrose@cabarruscounty.us Phone: 704-920-1552

Social Services - Economic Services

Mandated Service

Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A-25, which requires the acceptance and processing of applications, and the conducting of eligibility reviews within required time frames for anyone wishing to apply

Special Assistance is mandated by GS 108A-25, which mandates that applications must be taken and processed, and reviews completed, as required by regulations.

North Carolina Health Choice for Children (NCHC) is mandated by Title XXI of the Social Security Act in order to provide health insurance coverage for eligible uninsured children from birth through age 18. It is administered by the Division of Medical Assistance, but is not an entitlement.

Temporary Assistance to Needy Families (TANF) is mandated by Public Law 104-193, the Personal Responsibility and Work Opportunities and Reconciliation Act of 1996, SB 352. This combines the AFDC, JOBS, AFDC-EA, and requires that adults must work in return for time-limited benefits. Reviews are conducted within required time frames for anyone wishing to apply.

Work First Program is a mandated service under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P. L. 104-193). GS 108A-30 provides for the continued administration of Work First through federal waivers.

Work Over Welfare (WOW) program is a Cabarrus County welfare reform initiative. It was revised and ratified without a sunset provision on June 12, 2003 by the NC General Assembly.

Food Stamp program is mandated by Federal US Code 2011, NCGS 1098-25, and GS 108A, Article 2, Part 5, and requires that applications must be taken upon request, with evaluation as to the severity of the applicants problem, and in some cases, must be available for the client to access through the Electronic Benefits Transfer (EBT) system within five (5) days. Under regular non-emergency circumstances, the application must be completed within thirty (30) days. Reviews are required by regulation.

Food Stamp Employment and Training Program is mandated by CFR 47378 and GS 10Ba-25 and 51. The match rate for this program is 50% federal and 50% county.

Limited English Proficiency Services - Title VI, Sec. 601 of the Civil Rights Act of 1964 states that "no person in the United States shall on the ground of race, color or national origin, be excluded from participation in, denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

Cabarrus Community Care Plan (CCP), not mandated, is a local program which provides medical care using services donated by NorthEast Medical Center, the Community Free Clinic, and area physicians to low-income individuals who lack health insurance (including Medicaid) coverage. This Department's staff perform eligibility determinations for this program in the course of screening individuals for Medicaid coverage.

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.

Program Description

Income Maintenance services are 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:

Social Services - Economic Services

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

Carolina ACCESS(CA)/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 is an assistance payment to 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

Food Stamp Program - a federal food assistance program that helps provide food assistance to low-income families. Monthly allotments of Food Stamp benefits are issued via Electronic Benefit Cards (EBT cards). The purpose of the Food Stamp 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.

FY 2010 Major Accomplishments & Challenges

The American Recovery & Reinvestment Act of 2009 provided federal funds to cover the cost of two (2) permanent Income Maintenance Casework II positions and provided temporary clerical staff to process applications and manage ongoing cases in the Food & Nutrition Services (FNS) program.

In partnership with the Southern Piedmont Community Care Plan, which pays half of the DSS Managed Care Coordinator's salary, participation in Carolina ACCESS - Medicaid's managed care program, has continued to increase and as of June 30, 2009, there was 87.38% participation in the managed care program by clients. Cabarrus County continues to maintain the highest participation in the Managed Care program of mandatory recipients.

Social Services - Economic Services

FY 2010 Major Accomplishments & Challenges

In addition to out-posting at CMC-NE, we continue to have a presence at McGill Medical Center (a Community Health Center) and the Cabarrus Health Alliance, who also provide the county match.

Cabarrus County continues to maintain high participation by the eligible population in the Food and Nutrition Services program – Cabarrus County is expected to go from 110% participation in FY 2009 to 135% in FY 2010.

In May 2009, an increase in Federal TANF funding allowed for two Income Maintenance Workers to be added to this division's staff (Amended FY 09 Budget).

In partnership with CMC-NE, who is providing the county match for 3 income maintenance caseworkers, we have continued to serve those in need affording them convenient access to Medicaid while they are in the hospital.

Goals & Objectives

Improve and enhance the health and well being of Cabarrus County Citizens.

Achieve an 89% enrollment in Medicaid Manage Care by June 30, 2011.

Continue to outpost workers at both the Health Alliance and the Hospital

Improve access of Hispanic Population by providing timely and appropriate interpreter services

Process 90% of Medicaid applications within defined state time standards of 45, 60, and 90 days contingent on program area.

Obtain 90% accuracy rate in eligibility determination.

Enroll 868 individuals in the Medicare premiums program

Goals & Objectives

Improve and enhance the nutrition and health of Cabarrus County Citizens through the Food & Nutrition Services Program.

Process 90% of all Food & Nutrition Service applications timely within the state guidelines of within 5 days for Emergency situations (defined by policy) or Normal processing of 30 days.

Increase family and intergenerational prosperity by increased food assistance participation to 135%

Achieve 93% accuracy rate on the processing of Food & Nutrition applications

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Our programs improve and enhance the quality of life in citizens | | | | | | | |
| Caseload(all programs) | Workload | 24,083 | 26,886 | 30,399 | 34,599 | | |
| Average family Medicaid cases | Workload | 11,794 | 13,727 | 14,460 | 16,195 | | |
| Family Medicaid applications | Workload | 12,078 | 13,374 | 14,280 | 14,708 | | |
| Average adult Medicaid cases | Workload | 5,207 | 5,380 | 5,565 | 6,121 | | |
| Adult Medicaid applications | Workload | 2,152 | 2,186 | 2,328 | 2,592 | | |
| Special Assistance applications | Workload | 361 | 313 | 264 | 271 | | |
| SA cases (avg. per month) | Workload | 518 | 538 | 521 | 535 | | |
| TANF cases | Workload | 289 | 290 | 266 | 270 | | |
| Children receiving NC Health Choice | Workload | 2,037 | 2,291 | 2,398 | 2435 | | |
| Medicaid transportation cases | Workload | 1,216 | 1,275 | 1,315 | 1,335 | | |
| % enrolled in Carolina Access | 89% | 93% | 96% | 88% | 89% | | |
| Clients seen in office by interpreters | Increase FPY | 2,855 | 3,240 | 4,876 | 6,000 | | |

Social Services - Economic Services

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Our programs improve and enhance the quality of life in citizens | | | | | | | |
| Spanish phone calls | Increase FPY | 4,770 | 4,852 | 5,423 | 5,772 | | |
| Our programs improve and enhance the quality of life in citizens | | | | | | | |
| Food assistance participation (% eligible population receiving) | 135% | 94% | 110% | 135% | 138% | | |
| Food & Nutrition applications | Workload | 8,524 | 11,212 | 12,504 | 13,134 | | |
| Citizens receiving Food & Nutrition benefits | Stable | 11,914 | 13,375 | 17,228 | 18,040 | | |
| Food & Nutrition program benefits issued | Stable | \$16,071,496 | \$19,835,286 | \$30,887,184 | \$32,431,543 | | |
| Food & Nutrition cases (yearly avg) | Workload | 5,840 | 6,880 | 8,391 | 8,650 | | |
| Assistance per household/per month | Stable | \$226 | \$248 | \$311 | \$311 | | |
| Individuals receiving assistance with Medicare premiums (MQB) | Increase FPY | 760 | 807 | 837 | 868 | | |

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| We review and report accurate and timely information | | | | | | | |
| Medicaid records reviewed | Workload | 3,902* | 6,254 | 6,441 | 6100 | | |
| Food assistance records reviewed | Workload | 3,427* | 5,327 | 2,377 | 2500 | | |
| % actions processed timely (all programs) | 90% | 88.8% | 89% | 88% | 90% | | |
| Medicaid eligibility determination accuracy rate | 90% | 86.2% | 86.5% | 88% | 90% | | |
| Food & Nutrition accuracy rate | 93% | 86.2% | 87% | 89% | 93% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 3,531,402 | \$ 4,076,969 | \$ 4,335,644 | \$ 4,463,264 | \$ 4,470,074 | \$ 4,461,213 | -0.05% |
| Operations | \$ 92,971 | \$ 103,582 | \$ 118,779 | \$ 114,312 | \$ 115,183 | \$ 123,552 | 8.08% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 3,624,373 | \$ 4,180,551 | \$ 4,454,423 | \$ 4,577,577 | \$ 4,585,257 | \$ 4,584,765 | 0.16% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 2,563,923 | \$ 3,067,569 | \$ 2,971,472 | \$ 2,971,472 | \$ 3,234,885 | \$ 3,306,039 | 11.26% |
| Fees & Other | \$ 130,638 | \$ 175,543 | \$ 176,366 | \$ 176,366 | \$ 192,999 | \$ 187,999 | 6.60% |
| Total Revenue | \$ 2,694,561 | \$ 3,243,112 | \$ 3,147,838 | \$ 3,147,838 | \$ 3,427,884 | \$ 3,494,038 | 11.00% |
| Staffing | | | | | | | |
| FTE Positions | 81.00 | 83.00 | 85.00 | 86.00 | 86.00 | 86.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Social Services - Economic Services

FY 2011 Budget Highlights / Changes

Without requested staff, caseloads are projected to reach 700 by June 2011.

The State estimate of Food Stamp benefits for FY10 (\$28,631,720) is a 64% increase over the FY09 estimate of \$17,456,100, which will also be surpassed.

Due to the economic downturn, Economic Services are in high demand and therefore expenditures and revenues are anticipated to increase.

Division Contact

Name: Trish Baker

Email: tbaker@cabarruscounty.us

Phone: 704-920-1427

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Social Services - Community Alternative Program

Mandated Service

In-Home Aide Services are mandated as a part of the Home and Community Care Block Grant through GS 143-B-181.1 to help prevent placement in adult care homes. Personal Care Services is a mandated service under the NC Medicaid program, effective 1/1/86. The Community Alternatives Program (CAP) is not mandated but was enacted by the NC General Assembly through HB 405 in 1981. In 1987 Cabarrus County Commissioners designated DSS as the lead agency in Cabarrus County to provide case management of this program.

Mission

To deliver services to disabled clients for the purpose of improving the quality of their lives and to allow them to remain in an independent living arrangement for as long as possible.

Program Description

Community Alternatives Program (CAP): The CAP program provides a wide range of services to meet the needs of the elderly, disabled adults, and disabled children. The CAP program presently has served 282 adults and children this year, and impacts an even greater number of caregivers and family members. Presently staffing includes 2 supervisors, 12 social workers, 3 part-time community social service assistants, and 100 part-time in-home aides (IHA) contracted through Good Health Services. Medicaid allows the lead agency to provide and bill for CAP services for the following: case management, IHA services, home mobility aids, waiver and regular medical supplies (incontinent undergarments, under pads, nutritional supplements, pill boxes, insulin syringes, testing strips, lancets, dressing supplies, ostomy supplies, catheter supplies, tracheotomy supplies, etc.). The program requires RN supervision of IHA's providing level III personal care and social worker II supervision of all IHA's. Other expenses of the program include training, lift belts, gloves, and travel for the IHA's.

CAP Choice: CAP Choice is a program which allows clients, who would ordinarily be CAP/DA recipients to have more control of their care. It is a consumer directed program. The CAP social worker serves as a consultant and advises the client when necessary. Rather than In-Home Aide service through an agency, the client as the employer hires personal assistants to provide in-home personal care. One of the primary advantages of this program is that the personal assistant can provide some services that an IHA can't provide, and can improve the chances of the client being able to remain at home, rather than be placed.

In-Home Aide Services (IHA): IHA services are funded through both the Home and Community Care Block Grant (HCCBG) and through Medicaid in the CAP program. IHA services through HCCBG assists elderly adults to remain at home with home management and personal care. IHA services through Medicaid (CAP) assists frail and disabled adults remain at home as long as possible to prevent nursing home placement. CAP allows the provision of specialized home management and personal care in the home to meet their social and medical needs safely in their own homes. Revenues cover program expenses.

Personal Care Services (PCS): PCS is funded by Medicaid and provides IHA services to elderly and disabled adults who are in need of personal care tasks such as bathing, grooming, and dressing. This program allows for 60 hours of IHA services monthly for clients, with at least 50% of these hours devoted to personal care tasks. Each personal care task has a pre-determined allowable time to provide that particular service. These services must be approved by a physician and monitored by an RN.

Social Work Case Management Services: This is funded by Medicaid through CAP and is directed toward empowering disabled adults and children and aged individuals to remain at home and avoid or delay nursing home placement by arranging for a wide array of services. Social work staff develop service plans to show how needed services based on assessments will be provided. Social work staff has the responsibility for monitoring all services provided to CAP clients.

FY 2010 Major Accomplishments & Challenges

Through promotional efforts, the CAP/DA and CAP/C programs have begun to see an increase in participation. These programs have been successful in keeping a high percentage of disabled adults and children from needing institutional care.

Social Services - Community Alternative Program

Goals & Objectives

To assure the health, safety, and well being of CAP clients and prevent placement in nursing homes.

Aids the individual, with family support, to remain at home as long as possible.

All clients will receive maximum available hours of IHA services to enhance their ability to function at home.

Promote and strengthen family stability by relieving overwork by providing adequate IHA service hours.

Support the achievement and maintenance of economic security and basic material well being.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| CAP services promotes family stability and increases home placement | | | | | | | |
| IHA hours provided by DSS contracted staff | 105,000 | 109,868 | 84,133 | 69,664 | 107,150 | | Increase due to projected reduction in CAP Choice |
| Clients placed in long term care after all efforts to maintain them at home with their families are exhausted | Decrease FPY | 27 | 17 | 20 | 35 | | Even with CAP services, fragility of the population results in placements. |
| % CAP/DA adults able to remain at home through financial support to enhance their economic security. | 75% | 91.5% | 95% | 95% | 91% | | CAP increases ability to remain at home and delay placement. |
| % CAP/C children, through financial supports, are able to avoid placement and live a happier life at home with their parents. | 90% | 95% | 95% | 95% | 95% | | CAP increases ability to remain at home and delay placement. |
| % clients able to remain at home in a more fulfilling lifestyle with their families | 99% | 98.7% | 99% | 99% | 99% | | CAP increases ability to remain at home and delay placement. |
| Days to access IHA services and quickly enhance the families ability to keep them at home. | < 3 days | 1.86 | 1.67 | 1.5 | 1.5 | | The faster that supports are in the home, the less likely the situation will deteriorate. |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 2,634,562 | \$ 2,571,021 | \$ 2,886,402 | \$ 2,899,902 | \$ 2,480,145 | \$ 2,370,471 | -18.26% |
| Operations | \$ 247,472 | \$ 205,940 | \$ 222,350 | \$ 219,150 | \$ 215,594 | \$ 210,595 | -3.90% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 2,882,034 | \$ 2,776,961 | \$ 3,108,752 | \$ 3,119,052 | \$ 2,695,739 | \$ 2,581,066 | -17.25% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 168,058 | \$ 186,252 | \$ 175,280 | \$ 175,280 | \$ 262,488 | \$ 172,484 | -1.60% |
| Fees & Other | \$ 2,658,152 | \$ 2,451,202 | \$ 2,949,900 | \$ 2,949,900 | \$ 2,404,428 | \$ 2,628,880 | -10.88% |
| Total Revenue | \$ 2,826,210 | \$ 2,637,455 | \$ 3,125,180 | \$ 3,125,180 | \$ 2,666,916 | \$ 2,801,364 | -10.36% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|------|
| FTE Positions | 15.98 | 15.98 | 15.98 | 12.98 | 12.98 | 9.00 |
|---------------|-------|-------|-------|-------|-------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Social Services - Community Alternative Program

FY 2011 Budget Highlights / Changes

There are major changes anticipated for the CAP program in FY 2011. A CAP/DA freeze is in place and reimbursements for services have been reduced. This reduction has resulted in lower reimbursements for the program. Additionally, due to workloads and decrease in reimbursable case management time, CAP is moving away from the more time consuming CAP Choice program to the less time consuming CAP/DA program.

Division Contact

| | | | | | |
|-------|------------|--------|--|--------|--------------|
| Name: | James Polk | Email: | jhpolk@co.cabarruscounty.us | Phone: | 704-920-1481 |
|-------|------------|--------|--|--------|--------------|

Department Contact

| | | | | | |
|-------|----------|--------|--|--------|--------------|
| Name: | Ben Rose | Email: | wbrose@cabarruscounty.us | Phone: | 704-920-1552 |
|-------|----------|--------|--|--------|--------------|

Social Services - Adult and Family Services

Mandated Service

Protective Services for Adults are mandated by GS 108A, Article 6

Guardianship Services are mandated by GS 108A-15 and 35A

In-Home Services are required by GS 108A-14(3) and 10 NCAC 06 A, D, U, and X.

Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F

Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D

Protective Payee Services are mandated under GS 108A-37 and 38

Adult Day Care Services oversight is mandated by 10 NCAC 06R

Adult Care Home Case Management Services are mandated by 10 NCAC 06D

The Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25

The Work Over Welfare (WOW) program is a Cabarrus County welfare reform initiative revised and ratified by the General Assembly without a sunset provision on 6-12-03. (Not otherwise mandated by state policy or federal regulation).

DSS is required to administer funds (**County General Assistance**) provided by the Board of Commissioners under GS 108A-14(4).

DSS is required to administer **Child Day Care Subsidy** services under the provisions of 10 NCAC 71W.

DSS administers the **Crisis Intervention Program** under GS 108A-14(3) and GS 108A-25.

DSS must execute specified responsibilities in relation to **Unclaimed Bodies** under GS 130A-415.

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, and can provide for their families with limited or no public assistance.

Program Description

Protective Services for Adults are services provided to disabled individuals 18 years of age or older who may be experiencing a situation where they are abused, neglected, or exploited. Social workers evaluate reports to determine the degree of risk to the disabled or elderly adult and then provide protection to the individual that can range from working with the adult or family in helping them overcome the situation to securing a protective order through the courts.

Guardianship Services are provided to disabled adults who are mentally incompetent and cannot make responsible decisions concerning their person and/or property. This service consists of petitioning the court, following through the process of appointment, as well as assuring that these wards are provided with essential, life sustaining services.

In-home Services are case managed by a social worker and provided by in-home aide staff to provide assistance to dependent physically or emotionally ill, handicapped adults in their own homes. These services offer supportive help in the areas of good health practices, maintaining adequate housing, and consumer education.

Individual and Family Adjustment Services are provided by social workers and include counseling to help a family or individual in identifying problems, exploring options, and choosing solutions for themselves. Problem areas include household management, family life, substance abuse, mental illness, and retardation.

Adult Placement and Licensure Monitoring services are provided by social workers and prepare individuals and their families for adult care home or nursing home placement. They provide supportive services to aid the client in adjusting to group living. These services also provide for routine monitoring of adult care homes by designated social workers to ensure that they are operating under state licensing requirements. Violations are handled through corrective actions and reported to the NC Division of Facility Services.

Protective Payee Services are provided for adults who cannot manage their own funds. This may occur in conjunction with adult protective services, adult foster care, or in-home services. DSS manages social security, SSI, and VA benefits for these individuals, and uses these funds to pay expenses related to nursing homes, adult care homes and independent living arrangements.

Social Services - Adult and Family Services

Program Description

Adult Day Care Services include determining client eligibility as well as monthly monitoring of adult day care centers to ensure that care is being provided in accordance with state certification standards. This service can help some disabled and older adults remain at home and delay or prevent placement in long-term care.

Adult Care Home Case Management services are provided to selected Special Assistance/Medicaid residents of adult care homes in the county. The General Assembly authorized the use of Medicaid funding with a 50% Federal Medicaid, 25% State, and 25% local match. The social worker is responsible for assessing the residents' abilities and then obtaining and coordinating the services needed to prevent the residents from needing a higher, more expensive, level of care.

Work First Employment Services and services to families under 200% of the Federal Poverty Level are designed to assist families in obtaining employment and becoming self-sufficient. This has been in effect in NC since 8-1-96, when it was implemented under federal waivers to AFDC program recipients, and subsequently became a central component of the state's federal TANF Block Grant program. This program requires Work First recipients to take personal responsibility for their lives and seek and accept employment. It provides supportive services to assist them in doing this. Social workers provide case management services to these clients and assist them in obtaining jobs and removing barriers to employment. There is presently a 60 month life time limit to Work First. Also served are families who are under 200% of the Federal Poverty Level, but exceed Work First income guidelines. These are preventive services to families who are seeking work or are underemployed and are at risk or either losing their jobs due to circumstances and going on public assistance. Assistance provided is short-term and is service and financial based. Three hundred two (302) clients were assessed for services, 185 were diverted from work first cash assistance by offering short term services, and 25 received diversion assistance. An average of 55 clients received Work First services each month. Fifty-eight (58) adults entered employment after receiving services, and 62.5% remained employed 6 months after leaving work first services.

Work Over Welfare (WOW) is Cabarrus County's welfare reform program and was revised and extended by the NC General Assembly on 6-12-03 with no sunset provision. It provides for additional incentives for cooperation and penalties for non-cooperation with Work First.

County General Assistance Administration provides for social workers to assess indigent individuals and families who need financial assistance not covered by other programs. A total of 457 clients were assisted with General Assistance.

Child Day Care Subsidy Administration provides for DSS staff to assess and determine eligibility for children to receive subsidized child care through state and Smart Start subsidies to support employment, training, child protective services, foster care, or families experiencing a crisis. A total of 2803 children received child care services during the FY09 while maintaining spending at 100% of subsidized funds. A 3 month review process was implemented which held families accountable to reporting changes in income and employment, reduced possible fraud and improved the availability of subsidized funds which eliminated the implementation of a waiting list and required no county funds to be spent.

Crisis Intervention Program Administration provides for DSS to assess and determine eligibility for families who are in a heating/cooling related crisis, and need assistance in keeping the heating/cooling source from being terminated. A total of 3210 families were assessed for CIP and 2532 applications for CIP were processed with an average CIP benefit of \$248.52 each, most which occurred over a 6 month period.

Disposal of unclaimed bodies is a responsibility delegated to DSS by NC. When a body has been unclaimed for 10 days and no relatives can either be found or willing to accept responsibility for the body, it becomes a DSS responsibility. The cost of this is 100% county funding.

At-Risk Case Management Services for Children and Adults are non-mandated services which use Medicaid funds to pay for case management services and counseling for children and adults at risk of abuse, neglect, dependency, or exploitation. These services are preventive in that they help families already experiencing problems overcome difficulties before the situation deteriorates to a protective services level. This also works with families to improve problem solving and empower them to manage crisis situations in the future without DSS assistance. It is funded at a 62% federal and 38% county level. Average of 20 children cases per month were managed by At-Risk which kept children out of the protective services and foster care.

SA-In-Home Services are non-mandated services that assist individuals who are in need of placement in adult care facilities but who desire to remain at home. Eligibility is determined by a need for adult care home level of care determined by a physician, as well as Medicaid eligibility. The person is assessed and case managed by a social worker who identifies and coordinates services that enhance their ability to remain at home. Individuals eligible for this program receive a Special Assistance check to bring their income up to the established Federal Poverty Level. This check assists in helping them meet expenses at home. This program is funded 50% state and 50% county.

Social Services - Adult and Family Services

FY 2010 Major Accomplishments & Challenges

Cabarrus County DSS will utilize all 85 available slots for the Special Assistance/In-Home program, which provides a supplemental Special Assistance payment to assist an individual to remain at home rather than go into assisted living. The benefit of this program is that the in-home payment is generally less than the cost of care in a facility. Since SA payments are 50% county funded, this results in a financial savings.

Goals & Objectives

Increased safety of disabled adults.

All reports screened for Adult Protective Services meet the standard for investigation and screen-out.

Have no incidents of repeat reports within 6 months for all Adult Protective Services cases.

No incidents of preventable deaths to active cases of Adult Protective Services.

Conduct at least 3 community outreach and education events to increase awareness of adult abuse/neglect.

Provide for the safety and well-being of elderly and disabled adults in local Adult Care Homes.

100% of all complaints received on Adult Care Homes will be investigated and resolved within 30 days.

Adult Care Homes will be monitored as required by the state to ensure compliance with licensing regulations.

Social Services will provide or coordinate training as requested or determined needed to Adult Care Homes to ensure a safe environment for consumers.

Social Services will publish information regarding the Rating System on the department's website.

Increase family support and intergenerational prosperity by increasing the clients' abilities to move toward personal and family economic self-sufficiency, decreasing reliance on assistance programs where appropriate, and breaking the cycle of dependence and poverty.

Ensure that all families who are eligible and requesting assistance to obtain employment are able to do so through the provision of employment and supportive services.

Divert 50% of families from an application for Work First Cash Assistance through the provision of short-term assistance and social work services.

Ensure that 90% of families who receive Work First Financial Assistance obtain employment and maintain for at least two years. Increase the number of child only cases who obtain permanence via guardianship.

Increase the involvement of absent parent to yield better outcomes for families.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Increase family safety by reducing incidence of abuse and neglect of disabled adults | | | | | | | |
| Adults protected from abuse, neglect, or exploitation | Workload | 144 | 210 | 225 | 250 | | Increase due to economic situation in homes |
| % of reoccurrences of APS cases within 6 months. | 0% | 9.0% | 10.5% | 13.3% | 15.0% | | |
| Incidents of preventable deaths in active APS cases or in ACH facilities | 0% | 0% | 0% | 0% | 0% | | |
| Training provided to staff and public about APS and ACHs | 3 | 2 | 2 | 4 | 6 | | |
| Adults in remaining in their own home through provision of SA/IH services | 110 | 89 | 105 | 116 | 150 | | |

Social Services - Adult and Family Services

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|--------------------------|
| Increase family safety by reducing incidence of abuse and neglect of disabled adults | | | | | | | |
| Complaints investigated in adult care homes | 155 | 109 | 140 | 155 | 170 | | |
| Facility complaints resolved and corrected within 30 days | 100% | 100% | 100% | 100% | 100% | | Substantiated complaints |
| Families avoiding CPS through at-risk case management for children services | 35 | 25 | 25 | 40 | 35 | | |
| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
| Increase family support and intergenerational prosperity | | | | | | | |
| Clients securing employment | Increase FPY | 59 | 18 | 8 | 10 | | |
| Clients receiving employment services | Increase FPY | 133 | 115 | 112 | 115 | | |
| % diverted from applying to Work First and saving the cost of cash assistance payments. | 50% | 60.89% | 79.43% | 60% | 60% | | |
| % families off Work First and not returning to welfare | 90% | 100% | 100% | 100% | 100% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 1,820,852 | \$ 2,088,417 | \$ 2,118,128 | \$ 2,162,188 | \$ 2,435,814 | \$ 2,653,256 | 22.71% |
| Operations | \$ 92,414 | \$ 171,503 | \$ 93,876 | \$ 91,276 | \$ 91,980 | \$ 92,779 | 1.65% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 1,913,266 | \$ 2,259,920 | \$ 2,212,004 | \$ 2,253,464 | \$ 2,527,794 | \$ 2,746,035 | 21.86% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 990,016 | \$ 975,992 | \$ 967,370 | \$ 967,370 | \$ 893,289 | \$ 1,031,387 | 6.62% |
| Fees & Other | \$ 115,759 | \$ 148,281 | \$ 123,830 | \$ 123,830 | \$ 123,830 | \$ 123,830 | 0.00% |
| Total Revenue | \$ 1,105,775 | \$ 1,124,273 | \$ 1,091,200 | \$ 1,091,200 | \$ 1,017,119 | \$ 1,155,217 | 5.87% |
| Staffing | | | | | | | |
| FTE Positions | 31.00 | 31.00 | 31.00 | 35.00 | 35.00 | 38.98 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Adult and Family APS is projecting increasing amounts of adult protective services cases during FY11, most likely due to the economic situation. All unit staff are now trained in APS to provide back-up and support in the unit.

Division Contact

Name: James Polk

Email: jhpolk@cabarruscounty.us

Phone: 704-920-1481

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Social Services - Emergency Assistance

Mandated Service

Aid to Families with Dependent Children-Emergency Assistance (AFDC-EA) was mandated under Title IV-A of the Social Security Act and GS 108-25, and replaced by PL 104-193, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, and Senate Bill 352. **Crisis Intervention Program (CIP)** is mandated under PL 97-45 and GS 108A-25. **TANF Domestic Violence** funding is mandated by NC due to an option given the State by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. **General Assistance** is partially mandated, by PL 96-272 to meet the requirements of GS 108A-1-9.

Mission

To provide necessary assistance to families in need, whether it is for financial emergencies, utilities, or domestic violence situations.

Program Description

The Emergency Assistance program for Cabarrus County DSS was developed by a community wide Work First Block Grant Planning Committee which determined that EA needed to include a wide variety of benefits that would promote self-sufficiency and reduce welfare dependency. This program provides for an annual benefit amount of \$300 per a family at or below 150% of the Federal Poverty Level. In August 2003, the EA program in Cabarrus County was expanded to give DSS the ability to assist a family with up to \$1,200 annually in the event of an economic disaster, such as a major plant closing, or a natural disaster. This would only be implemented by the DSS Director with the consent of the DSS Board. Expenses in this program are paid for from the Work First Block Grant, and are maintenance of effort and 100% county funded.

The Crisis Intervention Program provides funds for heating and cooling related emergencies for low-income qualifying families who find themselves in an unavoidable heating/cooling crisis situation. Funds are paid directly to the heating and cooling provider, and are 100% federal and state funds. DSS has the ability, through a CIP Business Plan, to set restrictions on the usage of CIP funding related to weather conditions. This has resulted in funding having the ability to last through the colder months of the winter, rather than be depleted early.

TANF Domestic Violence funds are used to provide financial assistance and support to families who are victims of domestic violence, which often interferes with victim's efforts to pursue education or employment. Funding can be used to relocate family to a safe environment, as well as assist them in paying emergency bills when this resource has been lost due to the abuser leaving the home. TANF-DV funding is 100% federal.

General Assistance funds are used to alleviate a short-term crisis situation for persons living in Cabarrus County when there is no other program assistance available. Needs covered include: purchase of medications, utility payments, and necessary medical supplies. A portion of this funding is appropriated to Cooperative Christian Ministry to assist them in their effort to help people in need. A portion of this fund is designated to the Adult Assistance Program which provides up to \$300 annually to elderly, disabled, displaced homemaker, or displaced worker with no dependent children who might have an emergency need and fall under 150% of the federal poverty level. In addition, the GA fund also pays the cost of disposal of unclaimed bodies when DSS is required by statute to dispose of them. General Assistance is 100% county funded.

FY 2010 Major Accomplishments & Challenges

In Adult Services, a greater emphasis was placed on serving the elderly and disabled in order to help them maintain their independence as long as possible and avoid placement in long-term care.

A major change occurred in the Crisis area, where Adult Services crisis assistance was handled by the Community Resource Unit, and the Family Services area divided crisis emergency assistance up between two Family Support Units. This allowed a more comprehensive approach to serving elderly and disabled adults in crisis situations, where the crisis was alleviated when possible, but the person was assessed for any other services which could benefit them and stabilize their situation.

Family Support staff crossed trained in all family services and offers the customer a "one stop worker" for services and provides a more thorough determination of services needed, reduces potential fraud, while improving customer service and improving efficiency of funding sources and staff resources.

With the previous reorganization, greater emphasis in Family Support could be placed on building independence from public assistance and accessing employment.

Social Services - Emergency Assistance

Goals & Objectives

Increase family well-being through Assistance and Preventive Services.

All eligible applicants will receive the maximum benefit available through the respective program.

All ineligible applicants will be properly referred to other agencies for assistance and referrals will be documented.

Social Services will develop, in partnership with the Cooperative Extension Office, a financial counseling program for customers who are considered at high risk for repeat applications.

Social Services will reduce repeat applications by 25% through provision of mandatory financial counseling for anyone requesting a financial assistance program..

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Increase family support and well being in emergency situations | | | | | | | |
| Families seen in a crisis situation | 10,700 | 8,727 | 9,670 | 10,587 | 11,222 | | Increases with economic situation |
| EA applications | | 1,152 | 1,855 | 1,980 | 2,025 | | Increases with economic situation |
| CIP applications | 2375 | 1,504 | 2,298 | 2,445 | 2,525 | | Fluctuates based on allocation & benefit limit |
| General Assistance applications | 520 | 503 | 516 | 545 | 545 | | Tighter benefit restrictions reduced approvals |
| Adult Assistance applications | 200 | 337 | 157 | 245 | 245 | | |
| Unclaimed bodies cremations | 15 | 11 | 10 | 17 | 20 | | Economic situation expected to cause addl increases |
| Average benefit paid per EA application | <\$300.00 | \$217.81 | \$209.59 | \$208.47 | \$210.00 | | |
| Average benefit paid per CIP application (energy crisis) | <\$400.00 | \$240.84 | \$248.52 | \$250.00 | \$275.00 | | |
| Repeat applications reduction | 25% | | | | 25% | | |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ 763,718 | \$ 1,154,796 | \$ 844,839 | \$ 1,213,065 | \$ 1,004,608 | \$ 854,638 | -29.55% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 763,718 | \$ 1,154,796 | \$ 844,839 | \$ 1,213,065 | \$ 1,004,608 | \$ 854,638 | -29.55% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Intergovernmental | \$ 381,157 | \$ 652,810 | \$ 255,389 | \$ 623,615 | \$ 475,272 | \$ 319,638 | -48.74% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 381,157 | \$ 652,810 | \$ 255,389 | \$ 623,615 | \$ 475,272 | \$ 319,638 | -48.74% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Social Services - Emergency Assistance

FY 2011 Budget Highlights / Changes

Due to economic forecasts, the Emergency Assistance programs will need to maintain funding levels to continue to match the demands placed on them in FY10. If spending patterns continue as seen over the past FY09 & FY10, all emergency assistance program needs will exceed funding levels during the year.

Tighter benefit restrictions have been implemented in the later part of FY10 on all emergency assistance programs due to the increased (10%) demands. These restrictions will continue in FY11.

Budget counseling classes offered through community partnerships are being explored as a requirement for recipients upon approval of their first emergency assistance benefit in FY11, showing the recipient's initiative to learn how to budget available income, and prevent ongoing crisis, in order to become self-sufficient. Upon completion of such program, the DSS would receive a confirmation of completion. Failure to attend such a class to completion would prevent any future emergency assistance benefit approvals, until class is completed.

Division Contact

| | | | | | |
|-------|---------------|--------|--|--------|--------------|
| Name: | Angela Talley | Email: | atalley@cabarruscounty.us | Phone: | 704-920-1482 |
| Name: | James Polk | Email: | jhpolk@cabarruscounty.us | Phone: | 704-920-1481 |

Department Contact

| | | | | | |
|-------|----------|--------|--|--------|--------------|
| Name: | Ben Rose | Email: | wbrose@cabarruscounty.us | Phone: | 704-920-1552 |
|-------|----------|--------|--|--------|--------------|

Social Services - Foster Care

Mandated Service

Foster Care and Adoption Assistance payments are mandated by G.S. 108-A-48, 49, 50 and G.S. 143-B153, Titles IV-B and IV-E of the Social Security Act and Federal Public Law 96-272.

Mission

To assure protection and safety of children by providing financial resources to their placement providers.

Program Description

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 puts the child in legal custody of the department. DSS is responsible for the board payments for all foster children in legal custody of the Department of Social Services and placed in licensed facilities such as foster homes and group care facilities. TANF, Title IV-E or Title IV-B, and State Foster Home funds assist with the cost of board payments based on guidelines for eligibility set in state policy. The department has to pay the rate set by group homes and the state. Assistance is provided through Adoption Assistance payments for eligible children with Special Needs to ensure adoptions are not impeded due to potential financial restraints of prospective adoptive parents.

FY 2010 Major Accomplishments & Challenges

10 adoptions were finalized. With the increase of adoptions the last several years and increased request for Adoption Assistance for private and international adoptions, there is a 15% increase in children receiving Adoption Assistance.

Due to the state economic situation, it is unknown if the funds from the JCPC grant will continue for FY 2010-2011. Program remains successful in preventing DSS custody and foster care placements for teens involved in the juvenile courts for undisciplined/delinquent behavior.

Experienced a 40% reduction in the number of children in foster care throughout the year.

Goals & Objectives

Increase Family Permanence

75% of new foster children coming into care will achieve permanence within 12 months of their initial entry into foster care.

Reduce existing backlog of children in foster care more than 12 months by 50%.

Increase adoption finalizations from prior year based on number cleared for adoption.

Increase Family and Intergenerational Prosperity

Strengthen participation in Independent Living Activities (Links) for children 15 and older and are in foster care by 5%

Offer 4 monthly life skills events to assist with transition into adulthood

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|----------------------------|
| Increase family permanence | | | | | | | |
| Children entering foster care for the first time | | 25 | 20 | 27 | 20 | | Depends on need |
| Children in permanent homes within 12 months | Increase FPY | 0 | 10 | 10 | 10 | | 35 |
| % new foster children achieving permanence within 12 months | 75% | | 8% | 18% | 18% | | |
| Existing children in backlog | 30 | 101 | 31 | 40 | 40 | | Age of children in backlog |

Social Services - Foster Care

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Increase family permanence | | | | | | | |
| % backlog reduced in cases more than 12 months | 50% | 17% | 44% | 29% | 35% | | % of children anticipated to increase due to older children in custody with significant mental health issues requiring exentive treatment. |
| Adoption finalizations | Increase FPY | 43 | 20 | 19 | 15 | | Determined by number clear for adoption |
| Increase family and intergenerational prosperity | | | | | | | |
| Children 15 and over | | 49 | 41 | 29 | 27 | | Based on population |
| LINKS participation increase as % from prior year | 5% | | -16% | -29% | -7% | | |
| Monthly Independent Living activities offered | 2 | 7 | 4 | 4 | 4 | | |
| % youth participating in ILP activities | 90% | 90% | 89% | 93% | 95% | | |
| Average monthly staff participation in ILP activities | Workload | 0 | 1 | 5 | 8 | | |
| Life skills activities and training offered (in home and group..monthly) | 4 | | | | 4 | | |

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ 2,114,526 | \$ 1,958,377 | \$ 2,374,400 | \$ 2,476,509 | \$ 2,394,560 | \$ 2,394,560 | -3.31% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 2,114,526 | \$ 1,958,377 | \$ 2,374,400 | \$ 2,476,509 | \$ 2,394,560 | \$ 2,394,560 | -3.31% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|
| Intergovernmental | \$ 737,251 | \$ 702,975 | \$ 742,395 | \$ 742,395 | \$ 712,034 | \$ 528,276 | -28.84% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 737,251 | \$ 702,975 | \$ 742,395 | \$ 742,395 | \$ 712,034 | \$ 528,276 | -28.84% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Slight increase in the Adoption Assistance due to additional special needs children being eligible for the funds/services.

Maintain foster care budget due to the stabilization/slight decrease in the number of paid placements. While there has been a slight decrease in the number of paid placements, special needs group homes are requiring higher payment than state reimbursement/limits set. Continue to vigorously advocate with Juvenile Crime Prevention Council (JCPC) to maintain funding at the FY 2009 level. Currently the state has not appropriated funds for this program.

Social Services - Foster Care

Division Contact

Name: Connie Polk Email: cpolk@cabarrusdss.net Phone: 704-920-1544

Department Contact

Name: Ben Rose Email: wbrose@cabarruscounty.us Phone: 704-920-1552

Social Services - Child Day Care

Mandated Service

Child day care is mandated under the Personal Responsibility and Work Opportunities Reconciliation Act of 1996, which combined all federal child care funding under the Child Care and Developmental Fund (CCDF). NC law governs the Smart Start program and mandates that a minimum of 30% of Smart Start funding in each county be designated for child day care subsidy.

Mission

To ensure that all eligible children receive the benefit of quality child day care to enable their families to maintain employment or ensure their safety in a protective service or child welfare situation.

Program Description

The child day care program provides protection, care, and developmental experiences for children through the assistance of subsidy payments to providers of care. Targeted populations for this service include: 1) families who need this assistance to support employment, 2) children who need this assistance to remain in their own home while receiving protective services, 3) support families' employment who are foster parents and are caring for children in DSS custody, 4) support Work First recipients who need this service to support education, training, and employment, and 5) to support the emotional, social, educational, and cognitive development of children.

In most cases, except child protective services and foster care, parents are assessed a portion of the cost of care, as a parent fee, based on their income. At the present time, State and Smart Start funding are adequate to meet the current demand for services and DSS has not been on a waiting list for child day care since 2007. State day care subsidy is 77.4% federal and 22.6% state funded. Smart Start subsidy is 100% state funded.

FY 2010 Major Accomplishments & Challenges

In FY10, the Family Service Units continued the enhancement of the child day care services making it more family service oriented, rather than strictly day care eligibility and management. This involved continued cross training of staff in family crisis assessments and day care eligibility services and case management.

DSS was not on a waiting list for subsidized child care, remaining without a waiting list since January 2007.

DSS managed the State and Smart Start subsidy allocations/funding at 100% spending, without having to revert any funds back to the state for under spending, and without the need for additional county funds for overspending. Improving the timely process of quarterly reviews assisted in the management of these funds, reduced the fraud possibility, and kept children off a waiting list.

The Family Support Services staff successfully provided the day care services, family crisis assistance and employment services, working together in each of these areas to provide a more comprehensive service delivery to families, and a more efficient use of staff. This allowed the units to absorb the increase in day care subsidy applications and the increase in family crisis assistance clients being seen during the first 6 months of FY10. The continued improvement of the group client application interview sessions implemented in FY09 reduced the client wait time for an application appointment from over 30 days to less than 14 calendar days, increased the onsite approval ability and the client's access to immediate provider services.

The units continued to expand the number of child care providers participating in the e-mailing of action notices project started in FY09 and continued to reduce costs and improve communications with child care providers. This continues to reduced the use of paper notices, use of printing supplies, envelopes and postage.

Goals & Objectives

To increase family and intergenerational prosperity by increasing the clients' abilities to move toward personal and family economic self-sufficiency, decreasing the reliance on assistance programs, and breaking the cycle of dependence and poverty.

Ensure that 100% of eligible families requesting child day care are able to access quality care for their children and allowing parents to work.

Ensure that all children having the need for child day care, who are receiving child protective services and/or foster care services, have child day care available to provide support to the families and protect the children.

Social Services - Child Day Care

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Increase family and intergeneration prosperity through economic self-sufficiency | | | | | | | |
| Children receiving day care | | 1,539 | 1,507 | 1,527 | 1,361 | | A waiting list is necessary due to limited fed. funding availability |
| Children receiving CPS/foster care child care | | 93 | 51 | 30 | 30 | | These are Priority and not put on waiting list |
| Average monthly cost per child receiving day care | | \$347 | \$364 | \$382 | \$382 | | Total monthly costs div'd by # of children served |
| Average total monthly cost of child care | | \$534,628 | \$548,587 | \$582,513 | \$520,167 | | 2011 estimate div'd by 12 mths |
| % allocated funds spent by DSS | 100% | 100% | 100% | 101% | 100% | | |
| % eligible families have access to quality care | 100% | 100% | 100% | 89% | 89% | | Expected allocations to be reduced & waiting list implemented |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|---------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ 6,262,527 | \$ 6,649,964 | \$ 6,636,572 | \$ 6,636,752 | \$ 6,360,358 | \$ 6,242,003 | -5.95% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 6,262,527 | \$ 6,649,964 | \$ 6,636,572 | \$ 6,636,752 | \$ 6,360,358 | \$ 6,242,003 | -5.95% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 6,261,876 | \$ 6,649,190 | \$ 6,320,716 | \$ 6,320,716 | \$ 6,320,716 | \$ 6,142,003 | -2.83% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 6,261,876 | \$ 6,649,190 | \$ 6,320,716 | \$ 6,320,716 | \$ 6,320,716 | \$ 6,142,003 | -2.83% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

The Program Administrator and select Family Support Units' staff will participate in the implementation of the new automated reporting system for child care services which is currently under development with the State Division of Child Development through participation on the implementation teams, through staff training and testing, and child care provider training and testing. These units have submitted a request for piloting of the new program when development is complete and a vendor selection is made by the state. The implementation of this new automated program will allow staff access to improved reporting for services and changes to and from child care providers, a reduction in any possible overpayments for services, and an improved reduction in fraud possibilities, and a reduction in the costs of paper processing. It will allow existing staff to carefully manage the current caseloads more efficiently and effectively, allow for more quarterly reviews and provide improved services to the clients and child care providers.

Social Services - Child Day Care

FY 2011 Budget Highlights / Changes

The implementation of the Compass Pilot scanning feature which will be implemented with the Family Service Units in the Spring of FY2010 will improve the availability of documentation in the files as that will become immediate and reduce the loss or misfiling of documentation. It will improve efficiency and time management, allowing the worker additional time to manage the caseload and prevent errors. It will further reduce the time for second party reviews as files will be online and accessible immediately and allow for more immediate corrections of errors to be completed.

The amount of subsidy funding continues to be in question and with the possibility of a funding reduction in FY 2011, a waiting list may have to be implemented to maintain spending and prevent additional costs to the county. The maintenance of a waiting list, depending upon the demand for services, may require the reallocation of caseloads, designating certain staff to handle the group applications process and the waiting list maintenance to efficiently handle the process of a waiting list.

FY 2011 Budget Highlights / Changes

DSS will continue to work closely with the local Partnership for Children to provide quality services to families, with a focus on providing subsidy to allow the care of children to be provided in 3, 4 & 5 star rated facilities. Smart Start continues to provide for a full-time permanent Social Worker II and Accounting Clerk IV to provide assistance in the Family Support unit to provide a full range of services to families with children.

Division Contact

| | | | | | |
|-------|---------------|--------|--|--------|--------------|
| Name: | Angela Talley | Email: | atalley@cabarruscounty.us | Phone: | 704-920-1482 |
|-------|---------------|--------|--|--------|--------------|

Department Contact

| | | | | | |
|-------|----------|--------|--|--------|--------------|
| Name: | Ben Rose | Email: | wbrose@cabarruscounty.us | Phone: | 704-920-1552 |
|-------|----------|--------|--|--------|--------------|

Social Services - Adult Day Care

Mandated Service

Adult day care is an optional service. Funds are allocated by the State and can only be used to purchase or provide adult day care or adult day health services. DSS is responsible for the certification of adult day care/day health programs as passed by the NC General Assembly (GS 131D-6 and 108A).

Mission

To enhance the lives of adults through a day program in a community group setting for the purpose of supporting personal independence and promoting social, physical, and emotional well being.

Program Description

Day Care/Day Health Services for Adults is the provision of an organized program of services during the day in a community group setting. One certified combination adult day care/day health center (Coltrane LIFE Center, Inc.) currently operates in the county to help older and disabled adults to remain independent and self-sufficient as long as possible. DSS social work staff complete the initial certification, annual re-certification, and monitor the center monthly to ensure compliance with state regulations. Coltrane LIFE Center provides both adult day care and adult day health. Adult day health services are directed toward the provision of day care to more medically frail individuals, and require the presence of a registered nurse on staff to supervise the medical care provided. Adult day services assists participants to remain in a private living arrangement and delay placement in adult care homes or nursing homes. It provides a means for caregivers to continue to work outside of the home and still provide for their loved one. Without these services many participants would be forced to leave the home setting for placement at a much higher cost. The daily cost for adult day care services is \$33.07 and \$40.00 for adult day health. The daily transportation cost is \$3.00.

FY 2010 Major Accomplishments & Challenges

Funding for adult day care/adult day health remained basically unchanged. Other funding to assist has come through the Home and Community Care Block Grant, managed by the Cabarrus County Department of Aging. Funding is 87.5% federal/state and 12.5% county.

Goals & Objectives

90% of adults receiving adult day care/day health services will increase their health, independence, and social connectness in order to prevent or delay placement in long-term care facilities.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|------------------------------|
| Increase family support and well-being | | | | | | | |
| Adult day care/health clients who have received this and either delayed placement or have allowed family member to work. | 15 | 22 | 18 | 20 | 20 | | |
| Long-term care and adult day care clients | Workload | 3 | 3 | 3 | 3 | | |
| Clients served in a private living arrangement | Workload | 19 | 15 | 17 | 17 | | |
| % client served in a private living arrangement | 90% | 86% | 83% | 85% | 85% | | |
| Cost of adult day care as a % of adult home placement cost | 70% | 73% | 72% | 70% | 70% | | Based on \$40/day at 21 days |

Social Services - Adult Day Care

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Operations | \$ 87,101 | \$ 90,535 | \$ 82,158 | \$ 82,158 | \$ 82,158 | \$ 63,745 | -22.41% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 87,101 | \$ 90,535 | \$ 82,158 | \$ 82,158 | \$ 82,158 | \$ 63,745 | -22.41% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 76,211 | \$ 73,200 | \$ 71,888 | \$ 71,888 | \$ 71,888 | \$ 88,000 | 22.41% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 76,211 | \$ 73,200 | \$ 71,888 | \$ 71,888 | \$ 71,888 | \$ 88,000 | 22.41% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Continue at current level of service. DSS will work closely with the Department of Aging to coordinate adult day care services to adults and better ensure that more adults are served from the waiting list.

Division Contact

Name: James Polk

Email: jhpolk@cabarrucounty.us

Phone: 704-920-1481

Department Contact

Name: Ben Rose

Email: wbrose@cabarruscounty.us

Phone: 704-920-1552

Aging - Nutrition

Mandated Service

No – This program is enabled through the Older American's Act, the Home and Community Care Block Grant and various grants.

Mission

To promote independence 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.

Program Description

The Department of Aging coordinates three nutrition programs for the older adults of Cabarrus County:

LunchPlus Club is a congregate nutrition program that meets 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 (10 per week) to older adults that are unable to attend one of the LunchPlus Club programs and lives 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.

FY 2010 Major Accomplishments & Challenges

Developed and implemented a collaborative agreement with Mecklenburg Department of Social Services to receive reimbursement from them for Mecklenburg County residents that participate in the LunchPlus Club in Harrisburg or Midland.

Implemented new caterer contract and successfully transitioned from the previous caterer to Punchy's Diner. Client satisfaction has improved due to improved food quality and service delivery.

Enhanced the scope of service to the Midland community by expanding the number of fitness classes and range of ability levels served through (Ultra-Beginning Line Dance - Beginning Line Dance & Variety Fitness). This has been a significant boost to the Midland Community.

HCCBG funding remains level for this program while the demand for services continues to grow. This increase in the demand for nutritional services is a result of the increase in eligible participants due to the number of Baby Boomers, as well as the economic environment and the fact that more older adults are unable to purchase food and are more dependent on these nutrition programs.

United Love Baptist Church (Host Agency for the Midland LunchPlus Club) continues to request the inclusion of church members that reside in Mecklenburg and Stanly Counties in the LunchPlus Club. Program requirements prohibit using HCCBG funds for out of county residents. We have been successful in securing a contract with Mecklenburg County DSS to reimburse us for service to participants from Mecklenburg County. However, to date, we have been unable to negotiate an agreement with Stanly County.

Most of the LunchPlus Club participants live on a fixed income and cannot afford to pay the registration fees for the fitness classes offered through the LunchPlus Club. This limits the level of participation in these wellness programs.

Goals & Objectives

Successfully negotiate and implement a collaborative agreement with Stanly County to reimburse Cabarrus County for participants from Stanly County in the LunchPlus Club.

Increase the number of participants and/or the number of wellness classes they participate in through the LunchPlus Club in an effort to improve overall participant wellness through increased physical activity.

Provide fitness classes that will improve the overall level of wellness for participants that complete these classes.

Increase funding through contributions and/or fundraising to enhance the level of scholarships for Cabarrus County Department of Aging fitness classes.

Continue to operate the Cabarrus County Department of Aging Nutrition Programs at or above the required level based on policies provided by the funding sources.

Aging - Nutrition

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Increase access to nutritious meals through collaborative agreements | | | | | | | |
| Meals served at Kannapolis LPC | Workload | 18,644 | 20,164 | 22,000 | 22,000 | | Participation has increased with the transition to new caterer. |
| Meals served at Midland LPC | Workload | 0 | 4,345 | 7,000 | 8,000 | | Collaborative agreement with Mecklenburg County was delayed. Contract implemented in 11-2009. |
| Meals served to Mecklenburg County residents | Workload | 234 | 1,583 | 2,000 | 2,400 | | See Above |
| Meals served to Stanly County residents | Workload | 0 | 0 | 0 | 400 | | Based on approval of collaborative agreement with Stanly Senior Services. Negotiations still in progress 2/10 |
| Collaborative agreement secured with Stanly County for LunchPlus Club | 30-Jun-11 | N/A | N/A | TBD | 30-Jun-11 | | Negotiations with Stanly Senior Services Dept and Centralina AAA |
| Our fitness classes promotes the overall wellness levels of Cabarrus County residents | | | | | | | |
| LunchPlus Club fitness classes offered | Increase FPY | 146 | 127 | 110 | 125 | | Classes were offered free at all LunchPlus Clubs in FY'08 & most of FY'09. Instructors grant funded. |
| LunchPlus Club fitness participants | Increase FPY | 1,898 | 1,524 | 1,125 | 1,250 | | Registration fees are now required for participation due to expiration of grant funds. |
| Fitness class participants that experience improved overall level of wellness | Increase FPY | | | 60% | 60% | | Quarterly pre and post fitness assessments |
| Funding of scholarships supplements costs for fitness participants | | | | | | | |
| Scholarships available for fitness participants | Increase FPY | N/A | N/A | \$650 | \$1,000 | | Scholarship applications are available to participants who cannot afford registration fees |
| Aging Nutrition Programs operate at or above required level based on policies | | | | | | | |
| Centralina Area Agency on Aging annual evaluation | Excellent | Excellent | Excellent | TBD | Excellent | | |

Aging - Nutrition

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Personnel Services | \$ 161,179 | \$ 185,686 | \$ 147,952 | \$ 166,152 | \$ 153,317 | \$ 153,317 | -7.72% |
| Operations | \$ 304,290 | \$ 309,372 | \$ 342,613 | \$ 395,030 | \$ 355,420 | \$ 354,108 | -10.36% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 465,469 | \$ 495,057 | \$ 490,565 | \$ 561,182 | \$ 508,737 | \$ 507,425 | -9.58% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Intergovernmental | \$ 150,046 | \$ 138,446 | \$ 150,100 | \$ 150,100 | \$ 141,400 | \$ 141,400 | -5.80% |
| Fees & Other | \$ 71,731 | \$ 73,713 | \$ 90,000 | \$ 90,000 | \$ 90,000 | \$ 90,000 | 0.00% |
| Total Revenue | \$ 221,777 | \$ 212,160 | \$ 240,100 | \$ 240,100 | \$ 231,400 | \$ 231,400 | -3.62% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 5.10 | 4.35 | 4.35 | 4.35 | 4.35 | 4.35 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

00165750-6280-ARRA & 00195750-9335-ARRA-Food: both revenue and expense line items eliminated pending new ARRA contract for FY2011

00195750-9394 & 00195750-9412 (\$26, 200) consolidated into new 00195750-9451 Host Agency Expenses gl code (\$26,200) as requested by Finance Department for clarification

00165750-6224 - Congregate Nutrition Grant reduced \$32,400 transferred to 00165750-6224-USDA Nutrigrant as requested by Finance Dept. to simplify tracking of grant funds.

Department Contact

Name: Mike Murphy

Email: mlmurphy@cabarruscounty.us

Phone: 704-920-3483

Aging - Senior Services

Mandated Service

No – These programs are enabled through the Older American's Act, the Home and Community Care Block Grant, Family Caregiver Support Program Grant, fees for services and various foundation/corporate grants.

Mission

To promote independence 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.

Program Description

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, and special events for older adults and/or adults with disabilities throughout Cabarrus County.

FY 2010 Major Accomplishments & Challenges

Successfully developed the Cabarrus Community Resource Connections (CRC). Dept. of Aging serves as lead agency with Cabarrus DSS, Centralina Area Agency on Aging (AAA) and Disability Rights & Resources (DRR) as members of administrative team as part of pilot project through NC Dept of Health & Human Services Office on Long Term Services & Supports. (Federal grant funded)

Successfully recruited partner agencies from throughout Cabarrus County and surrounding communities to provide resources and direct service to older adults and individuals with disabilities in Cabarrus County through the CRC. (CMC-NE, Veterans Administration Hospital, Cabarrus Meals on Wheels, various retirement communities, the ARC of Cabarrus, Southern Piedmont Community Care, etc.)

Utilized grant funds to purchase MySeniorCenter.com software/hardware system (bar-coded card & scanner system) that will allow the Department of Aging staff to keep more accurate registration and attendance records, maintain client data, and process reports to the NC Division of Aging and Adult Services electronically, without multiple data entry processes. Currently working with ITS department to upfit and install hardware, train staff, and implement system.

Utilized new computer lab equipment to enhance Medicare Part D and/or Senior Health Insurance Information Program counseling as well as tax assistance program for older adults.

Enhanced scope of services through Mt Pleasant Senior Center to qualify as a full-time senior center as defined by NC Division of Aging and Adult Services. This distinction will enable the Dept. of Aging to apply for senior center certification for the Mt Pleasant Senior Center. This distinction will increase state funding and enhance level of credibility for the program.

Utilized state technology grant funding to purchase two smartboards for Concord Senior Center to enhance level of services provided.

Utilized ARRA funding to expand Title V (Senior Community Service Employment Program) in Cabarrus County. (added 8 Title V positions)

Received matching incentive grant from Cabarrus County Parks to replace concrete patio (cracked and in poor condition) behind Concord Senior Center with new concrete multi-purpose sports court. (includes canopy cover, benches/picnic tables and shuffleboard courts)

Received a grant from local garden club and partnered with Cabarrus County General Services to develop / install xeroscaping at Concord Senior Center. (pilot project to utilize durable low maintenance - low water native plants in an environmentally friendly landscaping project.)

Aging - Senior Services

Goals & Objectives

To utilize all available resources to provide a diverse menu of home-based and community services, a wide variety of opportunities that will promote independence, good overall health and a better quality of life for older adults and adults with disabilities.

To continue to expand Department of Aging resource development through participation fees, community fundraising, sponsorships, state/federal grants, foundation/corporate grants and contributions.

Increase the number of classes, programs & events offered at the Mt. Pleasant Senior Center.

Implement the Cabarrus County Community Resource Connection (CRC) with local, regional and state partners. This program will revolutionize the service deliver network for older adults and people with disabilities. (The CRC will enhance the Department of Aging's ability to receive federal funding through the transition of Medicaid funding from institutional services to home and community bases services)

To ensure adequate resources and high quality, professional services are available to meet the identified needs of the older adults and adults with disabilities of Cabarrus County.

Comply with NC Division of Aging and Adult Services Senior Center of Excellence Standards for the Cabarrus County Senior Centers

Apply for Senior Center Certification for the Mt Pleasant Senior Center and become a Center of Excellence through the NC Division of Aging and Adult Services.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|--|
| Develop and implement Cabarrus CRC with collaborative partners | Yes | N/A | Yes | Yes | Yes | | In second year of three year pilot project. Currently on schedule with a o launch in spring of 2010 |
| Recruit at least 10 agencies into the Cabarrus CRC collaborative by the end of FY10 (20 agencies by the end of FY11) | 20 | N/A | N/A | 10 | 20 | | First year of development plan coordinated by four core partner agencies. Recruitment process for new agencies began in January 2010 |
| Implement the MySeniorCenter.com scanner/card system in both Senior Centers and all LPC programs | Yes | No | Yes | Yes | N/A | | Ready to implement as soon as training is complete in spring 2010 |
| Center of Excellence maintained at Concord Senior Center | Yes | Yes | Yes | Yes | Yes | | Certification expanded from 3 to 5 years. |
| Center of Merit or Excellence received at Mt. Pleasant Senior Center | Yes | N/A | N/A | N/A | Yes | | Eligible to submit application and self-evaluation in FY2011 |
| Centralina Area Agency on Aging annual evaluation - Concord Senior Center | Excellent | Excellent | Excellent | Excellent | Excellent | | |
| Centralina Area Agency on Aging annual evaluation - Mt. Pleasant Senior Center | Excellent | Excellent | Excellent | Excellent | Excellent | | |

Aging - Senior Services

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 830,151 | \$ 1,004,342 | \$ 1,039,060 | \$ 1,153,310 | \$ 1,134,585 | \$ 1,035,759 | -10.19% |
| Operations | \$ 274,874 | \$ 347,711 | \$ 422,187 | \$ 458,293 | \$ 380,326 | \$ 350,468 | -23.53% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 1,105,025 | \$ 1,352,053 | \$ 1,461,247 | \$ 1,611,603 | \$ 1,514,911 | \$ 1,386,227 | -13.98% |

Revenues

| | | | | | | | |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------|
| Intergovernmental | \$ 366,014 | \$ 431,917 | \$ 410,437 | \$ 408,253 | \$ 412,966 | \$ 412,966 | 1.15% |
| Fees & Other | \$ 123,474 | \$ 165,339 | \$ 207,000 | \$ 215,592 | \$ 213,092 | \$ 206,092 | -4.41% |
| Total Revenue | \$ 489,488 | \$ 597,257 | \$ 617,437 | \$ 623,845 | \$ 626,058 | \$ 619,058 | -0.77% |

Staffing

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| FTE Positions | 24.95 | 24.95 | 25.20 | 25.95 | 21.75 | 21.75 |
|---------------|-------|-------|-------|-------|-------|-------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Title V ARRA (revenue & expenses) \$74,676 deleted from FY2011 budget pending new ARRA contract

Consumer-Directed Services (00195760-9475) decreased by \$25,000 - transferred to Consumer-Directed Services (00195760-9130 CDS) for personal assistant direct care services.

00195760-9445 Purchased Services - decreased \$5,000 - 00165760-6689 MPSC Revenue - decreased \$5,000. Adjustment based on revised estimate of participation/growth in classes, programs and events at Mt Pleasant Senior Center.

Transferred \$1,000 from 00195760-9601 Advertising to 00195760-9325 Postage to adjust for projected increase in mailing promotional information developed in-house.

Department Contact

Name: Mike Murphy

Email: mlmurphy@cabarruscounty.us

Phone: 704-920-3483

Aging - In-Home Services

Mandated Service

No – This program is enabled through the Older American's Act, the Home and Community Care Block Grant and other various grants.

Mission

To promote independence by providing temporary respite relief to a caregiver that is providing 24-hour care for a family member or loved one that cannot be left alone. The caregiver and/or care-receiver must be at least 60 years old.

Program Description

Provides temporary services and/or supports in the home of the care-receiver or the caregiver. Department of Aging staff (In-Home Aides) provide this service throughout Cabarrus County between the hours of 8:00 am & 5:00 pm, Monday through Friday.

FY 2010 Major Accomplishments & Challenges

Provided services and/or support to caregivers that allowed them to provide the necessary level of care for the care-receiver to continue to live at home without being placed in an institutional retirement community.

The Department of Aging continues to maintain a waiting list for clients that need In-Home Respite Services, while funding remains level for the In-Home Aide (Respite) program

Goals & Objectives

Maintain 75% independent rate of all in-home respite clients by providing home based and community services without placement in institutional care.

Maintain the number of In-Home Respite Service hours.

Continue to operate the Cabarrus County Department of Aging In-Home Respite Program at or above the required level based on HCCBG policies.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| We promote independence for all in-home clients without placement in institutional care | | | | | | | |
| In-Home Respite service hours | Workload | 3,146 | 3,157 | 3,100 | 3,100 | | Program is at capacity with waiting list based on HCCBG funding |
| In-home Respite clients served | Workload | 12 | 13 | 13 | 12 | | Program is at capacity with waiting list based on HCCBG funding |
| Clients placed in Institutional Care | Decrease FPY | 6 | 6 | 4 | 3 | | |
| In-Home Respite clients served at home without institutional placement | 75% | 50% | 54% | 69% | 75% | | |
| We operate at required level of standards (HCCBG) | | | | | | | |
| Centralina Area Agency on Aging annual evaluation | Excellent | Excellent | Excellent | Excellent | Excellent | | |

Aging - In-Home Services

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 35,851 | \$ 36,507 | \$ 63,800 | \$ 48,800 | \$ 60,144 | \$ 60,144 | 23.25% |
| Operations | \$ 131,864 | \$ 147,729 | \$ 135,469 | \$ 135,469 | \$ 135,410 | \$ 134,710 | -0.56% |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenses | \$ 167,715 | \$ 184,237 | \$ 199,269 | \$ 184,269 | \$ 195,554 | \$ 194,854 | 5.74% |
| Revenues | | | | | | | |
| Intergovernmental | \$ 158,370 | \$ 168,014 | \$ 168,009 | \$ 168,014 | \$ 168,014 | \$ 168,014 | 0.00% |
| Fees & Other | \$ 2,890 | \$ 2,500 | \$ 3,220 | \$ 2,500 | \$ 2,500 | \$ 2,500 | 0.00% |
| Total Revenue | \$ 161,260 | \$ 170,514 | \$ 171,229 | \$ 170,514 | \$ 170,514 | \$ 170,514 | 0.00% |
| Staffing | | | | | | | |
| FTE Positions | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

The Department of Aging continues to maintain a waiting list for clients that need In-Home Respite Services, while funding remains level for the In-Home Aide (Respite) program

Department Contact

Name: Mike Murphy

Email: mlmurphy@cabarruscounty.us

Phone: 704-920-3483

Commerce - Soil & Water Conservation

Mandated Service

NCGS § 139, Soil & Water Conservation District Law of North Carolina, as amended; NC Agricultural Cost Share Program for Non-point Source Pollution Control (GS § 143-215.74); Community Conservation Assistance Program (GS § 143-215.74, Part 11, as added by Session Law 2006-78); Environmental Management Commission Regulations for Animal Waste Management (15A NCAC 2H.0217; Sedimentation Pollution Control Act (NCGS § 113A-61) and Cabarrus County Sedimentation and Erosion Control Ordinance, Section 17.

Mission

The Cabarrus Soil & 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.

Program Description

Under the local direction of the Cabarrus Soil and Water Conservation District (SWCD) board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the county are identified and prioritized. SWCD conservation plans and environmental education/informational programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources not only provides 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. The SWCD works under an operational agreement in partnership with federal (Natural Resources Conservation Service (NRCS)), state (Division of Soil & Water Conservation in the Department of Environment and Natural Resources) and local (Cabarrus County) government. The resulting natural resources conservation program is a unique blend of voluntary conservation initiatives and federal, state, and local mandates. The SWCD is the lead agency for the countywide open space conservation program and is authorized by NCGS § 139 to hold conservation easements. Current board strategic plan priorities fall into the following four areas: land use planning/conservation easements, community conservation, farmland preservation and education.

FY 2010 Major Accomplishments & Challenges

Planning and implementation of four identified stream/wetland projects will bring \$2.6 million in planning and implementation dollars to Cabarrus County. Sustainability has been enhanced on two farms as a result, and a stream will be restored on the campuses of Harris Road Middle and Odell Elementary schools in FY2010-2011.

Acquired a donated conservation easement appraised at \$239,000 on 19.25 acre farm in Kannapolis NC. At a time when land prices are depressed, matching funds from the county were not available as necessary to write grant proposals to purchase development rights and acquire additional conservation easements.

Seth Bollenbecker, Mt. Pleasant High School, a SWCD Conservation Education Program participant, won the 2009 NC Assn. of S&W Conservation Districts state 8th grade Public Speaking Contest. Thousand of local students participated in contests and other educational initiatives sponsored by Cabarrus SWCD. Incentive grant received from Altria in FY2008 in the amount of \$35,000 for conservation field school associated with Clarke Creek Heron Rookery Significant Natural Heritage Area is still unspent due to lack of matching funds required as condition of grant "green collar" careers.

Hosted NC Assn. of S&W Conservation Districts regional spring and fall meetings, featuring meals of local foods and tours of the NC Research Campus and the Elma C. Lomax Incubator Farm.

Cabarrus SWCD board member Ned Hudson received NC Assn. of S&W Conservation Districts "Supervisor of the Year" award for decade of outstanding leadership.

Implementation of SWCD strategic plan priorities continues to be restricted by budget and staffing levels.

Capital Improvement Project requests for FY2009 were not funded and funds were not available as anticipated from payment of back taxes on farmland and forestland taken out of the Present Use Valuation program.

Incentive grant received from Altria in FY2008 in the amount of \$35,000 for conservation field school associated with Clarke Creek Heron Rookery Significant Natural Heritage Area is still unspent due to lack of matching funds required as condition of grant.

\$1 million grant proposal to the NC Clean Water Management Trust Fund for restoration and storm water system retrofits at Cox Mill Elementary School and Community Park was deferred to FY2010 for consideration in light of FY2009 state budget shortfall. Another grant proposal to the NC Div. of Water Resources for stream bank stabilization on Cold Water Creek on the county incubator farm property was also deferred.

Commerce - Soil & Water Conservation

Goals & Objectives

To provide financial and technical assistance on working private lands for landowners and managers in order to reduce water quality problems, with particular focus on drinking water assessment areas and draining to impaired streams.

Fund 10 cost-share contracts with landowners in order to reduce soil erosion and improve water quality

Implement best management practices associated with contracts.

To continue implementation of state Community Conservation Assistance Program.

To receive administrative and technical training.

To write contracts and conservation plan for all eligible projects.

To sustainably manage and protect natural resources (soil, water, animals, plants, and air) for the environmental services they provide as green infrastructure by protecting state-designated significant natural areas through conservation easements; preserving prime and state-significant farmland soils; and permanently protecting stream buffers to improve stream bank stability and water quality.

To continue longstanding conservation education programs for youth and adults in support of "green collar" careers.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|---|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Improve water quality on private working lands (NC Agriculture Cost Share Prog.) | | | | | | | |
| Cost-share contracts approved | 10 | 10 | 15 | 10 | 12 | | Contracting is dependent on interested property owners, limited engineering assistance and funds from state |
| Total contract dollars | | \$57,101 | \$124,348 | \$65,169 | \$50,000 | | |
| % of cost-share contracts implemented | | 70% | 90% | 95% | 95% | | |
| Improve water quality on commercial, residential and institutional lands (NC Community Conservation Assistance Program) | | | | | | | |
| Contracts approved | 2 | 3 | 0 | 2 | 3 | | Contracting is dependent on interested property owners, limited engineering assistance and funds from state |
| Total contract dollars | | \$4,535 | \$0 | \$24,380 | \$5,000 | | |
| % of contracts implemented | | 66% | | 100% | | | |
| Protect state-designated natural heritage areas | | | | | | | |
| Negotiations with owners of natural heritage areas | 0 | N/A | 0 | 0 | 300% | | Contracting is dependent on interested property owners and CIP funds to purchase development rights |
| Enhance/Restore Streams/Wetlands through N. C. Ecosystem Enhancement Program | | | | | | | |
| Contracts approved | 2 | N/A | 1 | 1 | 2 | | Contracting is dependent on interested property owners with >2000 l. ft. of suitable stream |
| Total contract dollars | | \$0 | \$410,619 | \$443,284 | \$1,040,250 | | |
| Provide stewardship educational opportunities for a sustainable economy | | | | | | | |
| Participants in conservation education programs | 3000 | | | \$3,000 | \$3,500 | | Educational contacts is dependent on cooperative partnerships with agencies and schools |

Commerce - Soil & Water Conservation

Budget Summary

Expenditures

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Personnel Services | \$ 166,929 | \$ 178,501 | \$ 177,976 | \$ 181,776 | \$ 138,724 | \$ 187,117 | 2.94% |
| Operations | \$ 33,631 | \$ 38,326 | \$ 58,489 | \$ 58,489 | \$ 47,124 | \$ 47,845 | -18.20% |
| Capital Outlay | \$ 26,391 | \$ - | \$ 25,000 | \$ 25,000 | \$ 20,000 | \$ - | -100.00% |
| Total Expenses | \$ 226,951 | \$ 216,827 | \$ 261,465 | \$ 265,265 | \$ 205,848 | \$ 234,962 | -11.42% |

Revenues

| | | | | | | | |
|----------------------|------------------|------------------|------------------|------------------|-------------|------------------|--------------|
| Intergovernmental | \$ 29,835 | \$ 37,113 | \$ 30,000 | \$ 30,000 | \$ - | \$ 30,000 | 0.00% |
| Fees & Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenue | \$ 29,835 | \$ 37,113 | \$ 30,000 | \$ 30,000 | \$ - | \$ 30,000 | 0.00% |

Staffing

| | | | | | | |
|---------------|------|------|------|------|------|------|
| FTE Positions | 3.00 | 3.00 | 3.00 | 2.00 | 2.00 | 3.00 |
|---------------|------|------|------|------|------|------|

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Capital Improvement Plan project requests submitted to acquire development rights and/or fee simple titles to state-designated priority lands identified in the Inventory of the Significant Natural Areas of Cabarrus County, North Carolina report adopted by the Board of Commissioners.

Additional funds will be needed from the county trust fund receiving revenue from the payment of deferred taxes on property removed from the present-use value program.

Ongoing funding is requested for purchased services, including property boundary surveys associated with the official recording of conservation easements.

Operational budget reflects approximately a 6% reduction from the FY2010 budget in light of anticipated continued decline in county tax revenue.

Department Contact

Name: Dennis Testerman Email: detesterman@cabarruscounty.us Phone: 704-920-3303

Solid Waste - Landfill

Mandated Service

Authority to regulate solid waste – G.S. 153A-136; authority to operate solid waste disposal facilities – G.S. 153A-292.

Mission

The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction and 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.

Program Description

The Solid Waste Department provides Construction and Demolition (C & D) debris disposal. Construction and Demolition debris is accepted for disposal at the county landfill on Irish Potato Road for a fee of \$31.00 per ton. Additionally, this department provides land clearing and grading services for other county construction projects.

FY 2010 Major Accomplishments & Challenges

Completed the Ground Water Corrective Measures by installing 6 injection wells.

Submittal of the Storm water Permit Application to NC-DENR.

Completion of the Piggyback Closure project for the MSW/C&D landfill area which met unusual weather conditions.

Alternative revenue sources sought to continue to fund landfill, waste reduction & HHW operations.

Goals & Objectives

To establish positive customer relationships and provide good customer services to the citizens of the county by accomplishing an 90% overall customer satisfaction rate.

To continue a good safety rating by maintaining a 100% compliance with all NC DENR permit limits regarding methane gas sampling and ground water sampling.

Ensure that at least 1 waste screening inspection is completed per week.

To operate a cost effective and environmentally safe Construction & Demolition landfill for county residents with no injuries or equipment accidents.

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---|
| Construction & Demolition Landfill is cost effective and environmentally safe | | | | | | | |
| Total customers served | Increase FPY | 26,044 | 25,439 | 24,270 | 26,697 | | |
| Average cost to manage a ton of C&D/MSW* | Decrease FPY | \$26.53 | \$51.74 | \$71.67 | \$80.00 | | 2010 includes piggyback C&D closure/2011 includes C&D expansion & dozer purchase. |
| Employee lost time injuries | 0 | 0 | 0 | 0 | 0 | | |
| Equipment accidents/damage | 0 | 0 | 0 | 0 | 0 | | |
| Equipment full service | Workload | 22 | 24 | 24 | 0 | | |
| Methane gas sampling | Workload | 80 | 80 | 80 | 0 | | |
| Water well sampling | Workload | 62 | 62 | 62 | 62 | | |
| Haul-road and diversion ditch repair | Workload | 12 | 14 | 14 | 15 | | |

Solid Waste - Landfill

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|---------------------------|
| Construction & Demolition Landfill is cost effective and environmentally safe | | | | | | | |
| Waste screening inspections | Workload | 75 | 72 | 75 | 80 | | Based on tonnage of waste |
| Sediment pond cleaning | Workload | 3 | 4 | 4 | 4 | | |
| Violations from state/federal regulations | 0 | 0 | 0 | 0 | 0 | | |
| Our customers are satisfied | | | | | | | |
| Quality of Landfill services | 90% | | | | New Measure | | |
| Satisfaction with fees charged compared to other landfills | 90% | | | | New Measure | | |
| Customers treated respectfully by Landfill employees | 90% | | | | New Measure | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|---------------------------|---------------------|---------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 393,835 | \$ 405,490 | \$ 391,419 | \$ 391,419 | \$ 405,081 | \$ 405,081 | 3.49% |
| Operations | \$ 1,126,268 | \$ 1,088,619 | \$ 892,044 | \$ 864,630 | \$ 504,707 | \$ 501,207 | -42.03% |
| Capital Outlay | \$ (1,844) | \$ - | \$ 22,000 | \$ - | \$ 2,076,500 | \$ 2,076,500 | 100.00% |
| Total Expenses | \$ 1,518,259 | \$ 1,494,109 | \$ 1,305,463 | \$ 1,256,049 | \$ 2,986,288 | \$ 2,982,788 | 137.47% |
| Revenues | | | | | | | |
| Intergovernmental | \$ - | \$ - | \$ 38,000 | \$ - | \$ - | \$ 47,000 | 0.00% |
| Fees & Other | \$ 1,455,018 | \$ 1,455,018 | \$ 1,437,914 | \$ 1,332,500 | \$ 1,302,118 | \$ 1,357,118 | 1.85% |
| Other Revenue | \$ - | \$ - | \$ - | \$ 19,143 | \$ - | \$ - | -100.00% |
| Fund Balance Appropriated | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,756,539 | 100.00% |
| Total Revenue | \$ 1,455,018 | \$ 1,455,018 | \$ 1,475,914 | \$ 1,351,643 | \$ 1,302,118 | \$ 3,160,657 | 133.84% |
| Staffing | | | | | | | |
| FTE Positions | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Approval of the Storm water Permit from NC-DENR.

To receive approval from NC-DENR for Phase 1 of the C&D landfill expansion.

To select a contractor through formal bid process and complete the construction project for Phase 1 of the C&D landfill expansion.

Department Contact

Name: Rick Payne

Email: rapayne@cabarruscounty.us

Phone: 704-920-2955

Solid Waste - Waste Reduction

Mandated Service

NCGS 130A-309.09, local government waste reduction programs; NCGS 153A-136, authority to regulate solid waste.

Mission

To encourage recycling and waste minimization through education and example in an effort to reduce the volume and toxicity of the waste stream; and to demonstrate professionalism and provide excellent customer service in the operation of recycling services and a quality Household Hazardous Waste (HHW) facility.

Program Description

Recycling Drop-off Centers: Glass, aluminum & steel cans, plastic, and commingled paper are accepted in containers at four locations. Department employees collect and haul these items to recycling centers, with the exception of the HHW facility which is serviced by the City of Concord.

Curbside Recycling: Administering the contracted service to collect glass, aluminum & steel cans, plastic, and commingled paper from households in unincorporated areas of county.

Household Hazardous Waste: Household hazardous waste is collected at the county's permanent facility located on General Services Drive adjacent to the Fleet Maintenance Facility. County residents drop off material on scheduled days. County employees package and store material for collection by the waste disposal contractor.

Waste Reduction Education: This is provided through 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 Recycling Policy, including environmentally preferred purchasing, recycling collections, and equipment reuse.

Schools Recycling Program: Coordinate the County commitments to recycling at Cabarrus County School District Schools, done in partnership with the City of Concord.

FY 2010 Major Accomplishments & Challenges

Completed implementation of a promotional campaign funded under state grant to encourage oil filter recycling to local businesses and residents, with state-wide airing of NASCAR based PSA.

Provided promotional technical assistance and referrals in recycling and waste minimization to county businesses and ABC licensees through cooperative efforts with municipalities.

Implemented a compact fluorescent lamp recycling program at county offices available to public.

Seen an increase in citizen usage and tonnage recovered at household hazardous waste facility.

Won state-wide award for 2009 best household hazardous waste and toxics reduction program.

Goals & Objectives

To operate a cost effective and environmentally safe and convenient household hazardous waste and electronics collection program for county residents with 0 injuries and 0 hazardous chemical releases.

To increase number of participants in recycling by 10%.

Reduce cost/unit of disposal for hazardous materials by 10%.

Increase the number of school presentations by 20% and the number of county businesses in which technical assistance is provided by 10%.

To increase the tonnage of materials recycled in the county by 10%.

Solid Waste - Waste Reduction

Performance Summary

| Outcomes and Performance Measures | Current Goal | FY 2008 Actual | FY 2009 Actual | FY 2010 Estimate | FY 2011 Objective | Trend | Comments or Analysis |
|--|--------------|----------------|----------------|------------------|-------------------|-------|----------------------|
| Waste Reduction and Recycling is cost effective and environmentally safe | | | | | | | |
| Customers served at HHW/Electronics Facility | Increase FPY | 1,070 | 1,100 | 1,150 | 1,265 | | |
| Total tons HHW/Electronics collected | Workload | 63.4 | 70 | 75 | 82 | | |
| Average cost to manage a ton of HHW/Electronics | Efficiency | \$781.40 | \$714.29 | \$666.67 | \$585.00 | | |
| Cost reduction of disposal for hazardous materials | 10% | | 8.5% | 6.7% | 10.0% | | |
| Employee lost-time injuries | 0 | 0 | 1 | 0 | 0 | | |
| Hazardous spills | 0 | 1 | 0 | 0 | 0 | | |
| Total tons of recyclables collected | Workload | 2,078 | 2,500 | 2,800 | 3,080 | | |
| Average cost to manage a ton of recyclables | Efficiency | \$109.68 | \$126.98 | \$103.50 | \$90.00 | | |
| We provide educational programs to encourage recycling and waste minimization | | | | | | | |
| Presentations for school classrooms | Increase FPY | 22 | 40 | 50 | 60 | | |
| Percentage increase of school presentations | 20% | | 55% | 80% | | | |
| Business consultations | Increase FPY | 19 | 35 | 50 | 55 | | |
| Percentage increase of business consultations | 10% | | 84% | 70% | 91% | | |

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|-----------------------|-------------------|-------------------|------------------------|------------------------|------------------------|------------------------|----------------|
| Expenditures | | | | | | | |
| Personnel Services | \$ 99,743 | \$ 106,955 | \$ 109,172 | \$ 109,172 | \$ 112,584 | \$ 112,584 | 3.13% |
| Operations | \$ 126,423 | \$ 132,122 | \$ 181,279 | \$ 181,279 | \$ 183,415 | \$ 160,285 | -11.58% |
| Capital Outlay | \$ 1,844 | \$ - | \$ - | \$ 19,143 | \$ - | \$ - | -100.00% |
| Total Expenses | \$ 228,010 | \$ 239,076 | \$ 290,451 | \$ 309,594 | \$ 295,999 | \$ 272,869 | -11.86% |
| Revenues | | | | | | | |
| Other Taxes | \$ 31,096 | \$ 34,405 | \$ 55,000 | \$ 55,000 | \$ 45,000 | \$ 45,000 | -18.18% |
| Intergovernmental | \$ - | \$ 17,000 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Fees & Other | \$ 46,677 | \$ 54,280 | \$ 65,000 | \$ 65,000 | \$ 50,000 | \$ 50,000 | -23.08% |
| Total Revenue | \$ 77,773 | \$ 105,684 | \$ 120,000 | \$ 120,000 | \$ 95,000 | \$ 95,000 | -20.83% |
| Staffing | | | | | | | |
| FTE Positions | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

FY 2011 Budget Highlights / Changes

Department Contact

Name: Pete Pasterz

Email: papasterz@cabarruscounty.us

Phone: 704-920-3280



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.

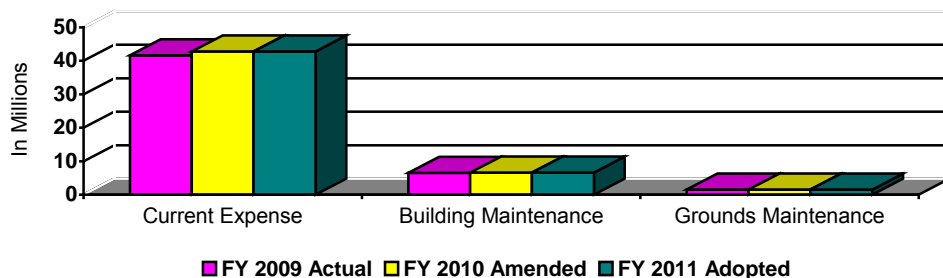
| SCHOOL | ACTUAL FY 2009 | AMENDED FY 2010 | REQUEST FY 2011 | ADOPTED FY 2011 | ADM |
|---|-------------------|--------------------|--------------------|--------------------|---------------|
| <u>ADM Funding</u> | | | | | |
| Cabarrus County Schools | 36,664,637 | 37,674,948 | 42,909,801 | 39,170,139 | 28,795 |
| Kannapolis City Schools | 5,006,115 | 5,173,499 | 5,703,630 | 5,179,649 | 4,032 |
| <u>Building Maintenance Funding</u> | | | | | |
| Cabarrus County Schools | 5,696,941 | 5,541,763 | 5,541,763 | 5,541,763 | 28,795 |
| Kannapolis City Schools | 779,913 | 1,023,195 | 1,023,195 | 1,023,195 | 4,032 |
| <u>Grounds Maintenance Funding</u> | | | | | |
| Cabarrus County Schools | 1,326,068 | 1,293,720 | 1,293,720 | 1,293,720 | 28,795 |
| Kannapolis City Schools | 197,828 | 238,864 | 238,864 | 238,864 | 4,032 |
| TOTAL CURRENT EXPENSE FUNDING FOR PUBLIC SCHOOLS | 49,671,502 | 50,945,989 | 56,710,973 | 52,447,330 | 32,827 |

FY 2011 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS:

Current expense spending, inclusive of Building and Grounds Maintenance, for the public schools is funded at \$52,447,330. This represents an increase of 2.94% over FY 2010 budget levels.

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 2011 has increased overall by 663; Cabarrus County Schools increased by 694 and Kannapolis City Schools decreased by 31. In August 2010 the new A.T. Allen Elementary, Patriots Elementary and Hickory Ridge Middle School will open. The County has provided additional funding in the amount of \$1,500,000 for salaries and benefits, utilities, insurance, and custodial supplies.

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 2011 remains constant at \$6,564,958. Overall Grounds Maintenance funding has continued at the same level of funding as FY 2010 at \$1,532,584.



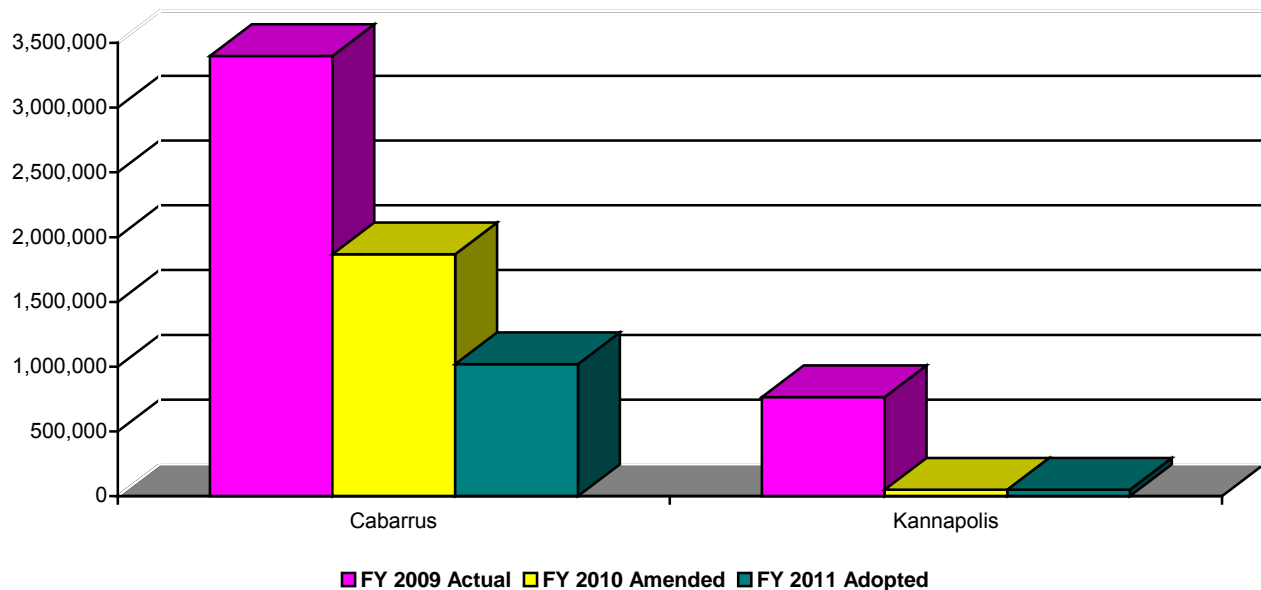
PUBLIC SCHOOLS - CAPITAL OUTLAY

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 2009 | AMENDED FY 2010 | REQUEST FY 2011 | ADOPTED FY 2011 |
|-----------------------------|-------------------|--------------------|--------------------|--------------------|
| Cabarrus County Schools | 3,398,427 | 1,866,850 | 4,083,500 | 1,020,000 |
| Kannapolis City Schools | 764,815 | 50,000 | 701,700 | 50,000 |
| TOTAL CAPITAL OUTLAY | 4,163,242 | 1,916,850 | 4,785,200 | 1,070,000 |

Based on available revenue resources and declining economic conditions, the schools capital outlay budgeted for FY 2011 equals \$1,070,00, which represents a 44.18% decrease from FY 2010. This amount includes \$1,020,000, for Cabarrus County Schools and \$50,000, for Kannapolis City Schools capital outlay allocations for various capital requests. Included in these funds are costs associated technology and school start-up.



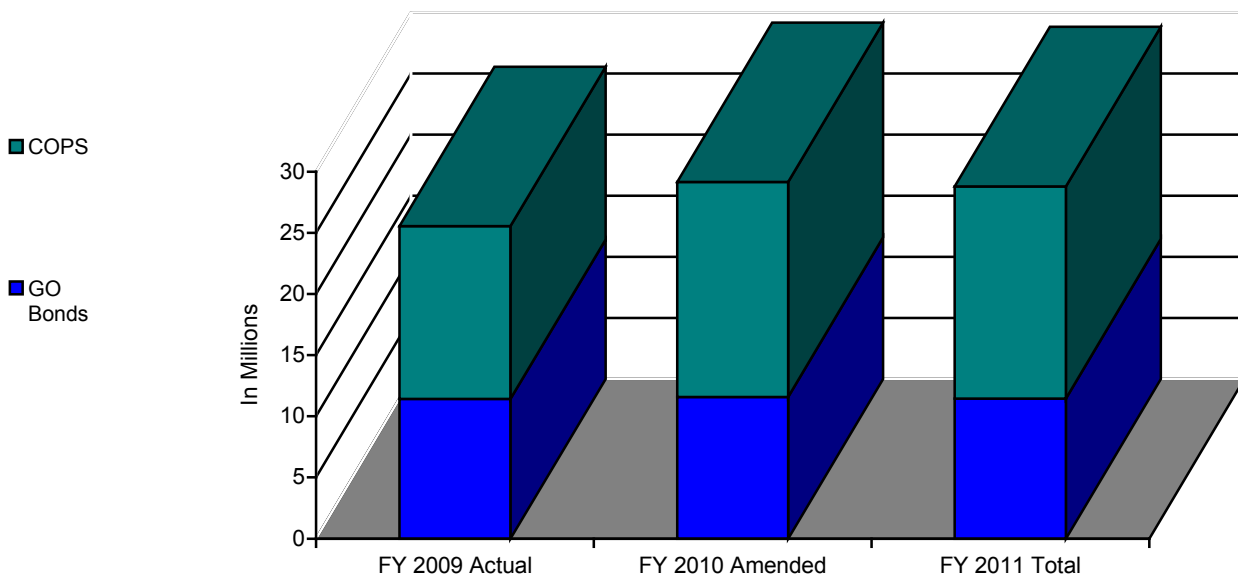
PUBLIC SCHOOLS - DEBT SERVICE

| PUBLIC SCHOOL DEBT SERVICE | ACTUAL FY 2009 | AMENDED FY 2010 | PRINCIPAL FY 2011 | INTEREST FY 2011 | TOTAL FY 2011 |
|----------------------------|-------------------|--------------------|----------------------|---------------------|-------------------|
| General Obligation Bonds | 11,423,877 | 11,586,406 | 6,611,696 | 4,840,321 | 11,452,017 |
| COPS | 14,125,437 | 17,573,493 | 8,350,850 | 8,998,591 | 17,349,441 |
| TOTAL | 25,549,314 | 29,159,899 | 14,962,546 | 13,838,912 | 28,801,458 |

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. In January 2008, the County issued COPS in the amount of \$46,920,000 for the construction of Cox Mill High School and various architect/engineering/land purchases for various school sites. This loan also refinanced the \$7,305,000 installment financing agreement that was issued in August 2007. In addition to the January 2008 issue, the County refunded the 1999 Installment Payment Revenue Bonds which constructed the Jay M. Robinson High School facility which results in savings over the term of the debt. In July 2009, the County issued \$85,170,000 in COPS to acquire real property of future school sites and the construction, expansion, and renovation of new and existing facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

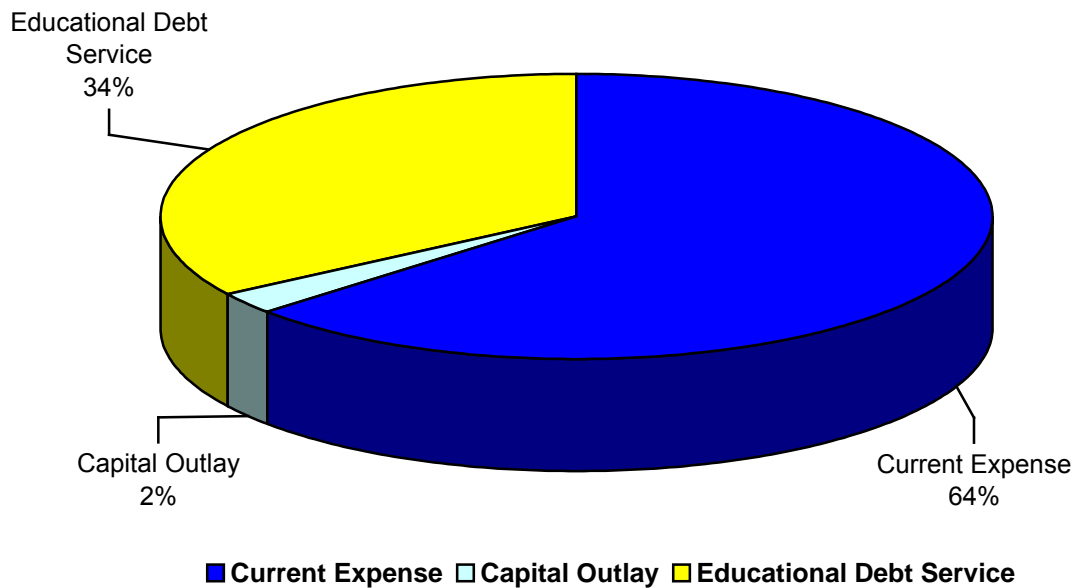
On May 17, 2010, the Board approved project applications for the potential debt issuance of Qualified School Construction Bonds in the amount of \$14,637,157 for Cabarrus County and Kannapolis City Schools. The Qualified School Construction Bond Program is a new tax credit program created by the 2009 American Recovery and Reinvestment Act (ARRA) that provides for the interest payment, thus the County is responsible for the repayment of the bond principal. Both applications were approved by the Department of Public Instruction. The next step in financing is for the Board to approve the resolution relating to long-term installment contract financing of various public school projects and to hold a public hearing for September 20, 2010. Complete details of proposed projects for Cabarrus County and Kannapolis City Schools can be found in the *Capital Improvement Plan* section of this document.

GO/COP Schools



**FY 2011 PUBLIC SCHOOL SPENDING
BASED ON ADM ENROLLMENT OF 32,827**

| FY 2011 PUBLIC SCHOOL APPROPRIATION | PER PUPIL |
|--|------------------|
| Current Expense Funding | 1,597.64 |
| Capital Outlay | 32.59 |
| Educational Debt Service | 877.37 |
| TOTAL PER PUPIL FUNDING | 2,507.60 |

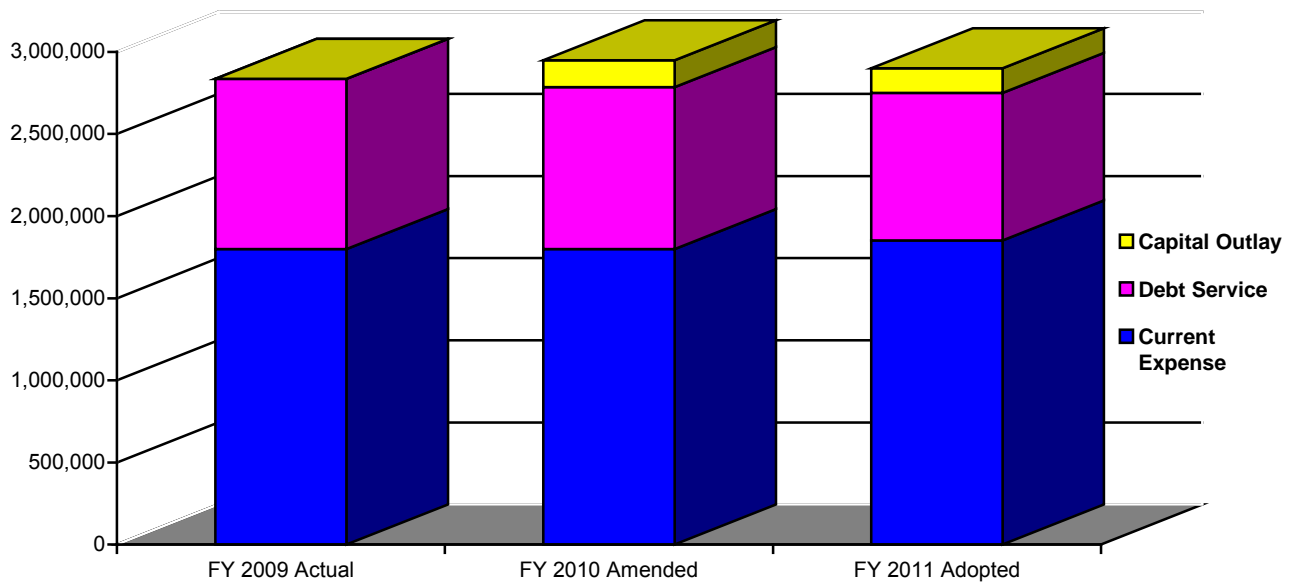


ROWAN-CABARRUS COMMUNITY COLLEGE – CURRENT EXPENSE

| ROWAN-CABARRUS COMMUNITY COLLEGE | ACTUAL FY 2009 | AMENDED FY 2010 | REQUEST FY 2011 | ADOPTED FY 2011 |
|---|---------------------------|----------------------------|----------------------------|----------------------------|
| RCCC Current Expense | 1,798,496 | 1,798,496 | 1,863,280 | 1,852,210 |
| RCCC Debt Service | 1,037,620 | 986,001 | 898,541 | 898,541 |
| RCCC Capital Outlay | -- | 165,070 | 150,000 | 150,000 |
| TOTAL RCCC | 2,836,116 | 2,949,567 | 2,911,821 | 2,900,751 |

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$1,852,210. Capital outlay allocations include \$150,000 for the roof replacement at Building 1000 on the College's south campus. The total allocation of \$2,900,751 represents a 1.66% decrease of the FY 2010 amended budget and represents 99.62% 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

Mandated Service

Unemployment Compensation is the only mandated service in this department.

Program 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 to fund merit/compensation study salary adjustments as authorized by the Board of Commissioners' Personnel Management Policy. Due to the current economic conditions, the FY 2010 adopted budget departed from policy by suspending merit adjustments. Merits remain frozen in FY 2011.

Other Benefits

An appropriation of \$665,304 for payment of eligible retirees' hospitalization and life insurance is proposed for FY 2011 at a rate of \$7,003 annually per retiree. As of April 1, 2010, Cabarrus County maintains health and life insurance for 80 retirees. An additional 15 employees have been estimated for FY 2011.

Retirement Incentive

This appropriation of \$250,000 will be used to fund a one-time retirement incentive program that was offered to eligible employees. The incentive is equal to three months of an eligible employees base salary.

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. An increase in unemployment claims are anticipated as a result of 76 positions eliminated in February 2010.

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 10 units (\$7,631 per unit) planned by nonprofits will be eligible during FY 2011. This account has \$76,310 currently budgeted for FY 2011.

Non-Departmental

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|---|-------------------|-------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|
| Non-Departmental | | | | | | | |
| Salary Adjustments | \$ - | \$ - | \$ 150,000 | \$ 86,750 | \$ 150,000 | \$ - | -100.00% |
| Other Benefits | \$ 508,992 | \$ 585,283 | \$ 660,528 | \$ 660,528 | \$ 630,000 | \$ 665,304 | 0.72% |
| Retirement Incentive | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 250,000 | 0.00% |
| Consultants | \$ - | \$ 187,044 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Insurance Settlements | \$ - | \$ - | \$ 50,000 | \$ 50,000 | \$ 50,000 | \$ 50,000 | 0.00% |
| Unemployment Compensation | \$ 59,201 | \$ 43,275 | \$ 60,000 | \$ 56,500 | \$ 150,000 | \$ 150,000 | 165.49% |
| Contingency | \$ - | \$ - | \$ 658,887 | \$ 589,649 | \$ 250,000 | \$ 853,532 | 44.75% |
| Adequate Public Facilities Reimbursement | \$ - | \$ - | \$ 51,702 | \$ 51,702 | \$ 51,702 | \$ 76,310 | 47.60% |
| Total Expenses | \$ 568,193 | \$ 815,602 | \$ 1,631,117 | \$ 1,495,129 | \$ 1,281,702 | \$ 2,045,146 | 36.79% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Contributions to Other Funds

Mandated Service

The Pension Trust Fund for law enforcement is a mandated function at a specific level. All other programs within this department are not mandated.

Program 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. This program has \$40,000 budgeted for FY 2011.

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. Due to the current economic climate we are not anticipating any additional Capital Projects for FY 2011.

Pension Trust Fund

This transfer provides funding for the Separation Allowance Pension Trust, which is required. For FY 2011 \$ 353,811 is budgeted. 2010.

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. \$2,000, 000 was transferred to the Internal Service Funds (\$1 million - Hospitalization Fund; \$1 million - Workers' Compensation Fund). A \$350,000 appropriation is budgeted to be made to the Workers' Compensation Fund in FY 2011.

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. Presently this account has \$620,548 budgeted for FY 2011.

Contributions to Other Funds

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|---------------------------------------|----------------------|----------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Contributions to Other Funds | | | | | | | |
| Community Development Block Grant | \$ 45,000 | \$ 45,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | \$ 40,000 | 0.00% |
| Capital Reserve Fund | \$ 11,280,987 | \$ 12,203,646 | \$ 3,709,726 | \$ 3,281,163 | \$ - | \$ - | -100.00% |
| Capital Project Fund | \$ 3,179,143 | \$ 888,328 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Landfill Fund | \$ - | \$ - | \$ - | \$ 19,143 | \$ 19,143 | | |
| Pension Trust Fund | \$ 340,536 | \$ 350,675 | \$ 353,811 | \$ 353,811 | \$ 412,065 | \$ 412,065 | 16.46% |
| Special Revenue Fund | \$ - | \$ 11,278 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Internal Service Fund | \$ - | \$ - | \$ - | \$ 2,000,000 | \$ - | \$ 350,000 | -82.50% |
| Cabarrus Arena and Events Center Fund | \$ 800,000 | \$ 600,000 | \$ 925,621 | \$ 808,921 | \$ 656,838 | \$ 620,548 | -23.29% |
| Total Expenses | \$ 15,645,666 | \$ 14,098,927 | \$ 5,029,158 | \$ 6,503,038 | \$ 1,128,046 | \$ 1,422,613 | -78.12% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.

Contributions to Other Agencies

Mandated Service

The Medical Examiner is the only mandated program within this section.

Program 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. Funding is not proposed in the FY 2011 budget

Contributions to Other Agencies

JCPC Administrative Funds

This program provides an allocation to cover administrative related costs of the JCPC council. In FY 2008 a refund was made to the state for FY 2007 unspent funds. JCPC administrative funding is budgeted in the Sheriff's Department to offset a clerical position that assists the Council.

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 and has continued to fund this program at the current level each year.

ALPHA/Genesis – (JCPC)

This program, funded by the Juvenile Crime Prevention Council (JCPC) and a grant match contribution from the County, provides sex offender treatment, individual assessments/psychological evaluations, substance abuse counseling, and a life skills group for juvenile offenders.

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.

Project Challenge – (JCPC)

Project Challenge, funded by the Juvenile Crime Prevention Council (JCPC), has identified juvenile offenders between the ages of 10 and 17 years as its target population. Juveniles can only discern the impact of the damages or injury caused by their offenses if they have had the opportunity to provide restoration to the victim through their own effort. Project Challenge provides that opportunity. The essence of Project Challenge is community involvement and improvement. This involvement helps eliminate family conflict and disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas.

Contributions to Other Agencies

Budget Summary

| | FY 2008 Actual | FY 2009 Actual | FY 2010 Adopted Budget | FY 2010 Amended Budget | FY 2011 Dept's Request | FY 2011 Adopted Budget | % Change* |
|--|---------------------|---------------------|------------------------------|------------------------------|------------------------------|------------------------------|----------------|
| Contributions to Other Agencies | | | | | | | |
| Teen Court | \$ 53,206 | \$ 69,292 | \$ 71,863 | \$ 57,515 | \$ 57,515 | \$ 57,515 | 0.00% |
| Criminal Justice Partnership | \$ 125,633 | \$ 129,171 | \$ 125,633 | \$ 129,689 | \$ 125,633 | \$ 129,689 | 0.00% |
| Medical Examiner | \$ 55,800 | \$ 82,499 | \$ 70,000 | \$ 70,000 | \$ 76,000 | \$ 76,000 | 8.57% |
| NC Forest Service | \$ 48,274 | \$ 47,512 | \$ 67,272 | \$ 67,272 | \$ 68,373 | \$ 68,373 | 1.64% |
| DJJDP Gang Assessment | \$ - | \$ - | \$ - | \$ 31,590 | \$ - | \$ - | -100.00% |
| JCPC Administrative Funds | \$ 204 | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| JHE Production Group | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 15,000 | \$ 10,000 | -50.00% |
| Economic Development Corporation | \$ 438,000 | \$ 425,298 | \$ 425,298 | \$ 425,298 | \$ 425,298 | \$ 212,000 | -50.15% |
| Cabarrus Community Care Plan | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 50,000 | -50.00% |
| Genesis New Beginning | \$ 34,738 | \$ 38,602 | \$ 39,000 | \$ 39,000 | \$ 39,000 | \$ - | -100.00% |
| Sales Tax Fire Districts | \$ 909,657 | \$ 608,797 | \$ 668,174 | \$ 668,174 | \$ 564,150 | \$ 510,412 | -23.61% |
| Special Olympics | \$ 52,500 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | 0.00% |
| Cabarrus Arts Council, Inc. | \$ 26,000 | \$ 25,246 | \$ 25,246 | \$ 25,246 | \$ 25,246 | \$ 26,000 | 2.99% |
| Project Challenge | \$ 62,123 | \$ 46,584 | \$ 64,056 | \$ 62,056 | \$ 62,056 | \$ 62,056 | 0.00% |
| Total Expenses | \$ 1,926,135 | \$ 1,648,001 | \$ 1,731,542 | \$ 1,750,840 | \$ 1,613,271 | \$ 1,257,045 | -28.20% |

*Percent change as calculated above compares the Proposed funding to the FY 2010 Amended Budget.



MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)

PROGRAM DESCRIPTION:

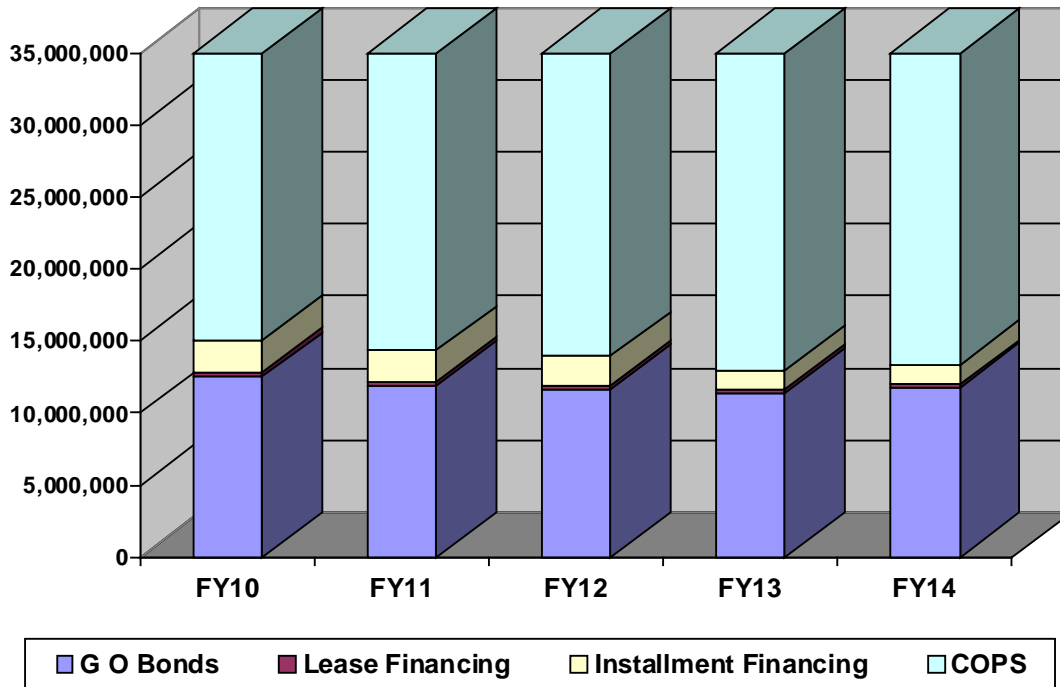
The debt service program is maintained to track the annual principal and interest requirements of bonds and lease financing agreements.

The County has the following principal and interest debt outstanding at June 30, 2010:

| | |
|---|------------------|
| Jail Annex – Installment Financing | \$14,391,616 |
| RCCC – Installment Financing | 1,300,241 |
| School Bonds – GO Bonds | 149,618,071 |
| Rowan Cabarrus Community College GO Bonds | 4,185,731 |
| Coddle Creek Reservoir GO Bonds | 279,400 |
| Schools - COPS | 277,545,135 |
| Arena and Events Center – COPS | 15,995,608 |
| Sheriff Admin Building – COPS | 40,298,494 |
| Housing Unit Project – COPS | 88,103,263 |
| Accela – Lease Financing | 122,473 |
| Wallace Property Park – Lease Financing | <u>5,320,001</u> |

TOTAL **\$597,160,033**

ANNUAL PRINCIPAL AND INTEREST DUE



Debt Service

GENERAL OBLIGATION BONDS - PRINCIPAL AND INTEREST

| BOND DEBT | ISSUE DATE | RATE | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|----------------------------|------------|---------|---|---|---|---|---|---|
| Schools 2005 | 3-1-05 | | 1,600,000 1,846,300 | 1,600,000 1,794,300 | 2,000,000 1,746,300 | 2,300,000 1,666,300 | 2,300,000 1,574,300 | 2,300,000 1,482,300 |
| Refunding - Schools 2004 | 3-15-04 | 3.0-5.0 | 2,605,000 1,292,300 | 3,450,000 1,214,150 | 3,410,000 1,076,150 | 3,365,000 939,750 | 3,355,000 771,500 | 3,340,000 603,750 |
| 2003 | 8-1-03 | 2.0-4.0 | 1,099,242 62,535 | 345,654 18,565 | 158,814 6,035 | 0 0 | 0 0 | 0 0 |
| Public Impv - Schools 2006 | 9-1-06 | | 1,216,042 1,864,987 | 1,216,042 1,813,306 | 1,216,042 1,761,623 | 1,216,042 1,709,942 | 1,870,833 1,658,260 | 1,870,833 1,578,749 |
| Total Schools | | | 6,520,284 5,066,122 11,586,406 | 6,611,696 4,840,321 11,452,017 | 6,784,856 4,590,108 11,374,964 | 6,881,042 4,315,992 11,197,034 | 7,525,833 4,004,060 11,529,893 | 7,510,833 3,664,799 11,175,632 |
| Refunding - RCCC | 8-1-03 | 2.0-4.0 | 85,249 4,850 | 26,807 1,440 | 12,316 468 | 0 0 | 0 0 | 0 0 |
| Public Impv - RCCC 2006 | 9-1-06 | | 83,958 128,763 | 83,958 125,195 | 83,958 121,627 | 83,958 118,058 | 129,167 114,490 | 129,167 109,001 |
| Total RCCC | | | 169,207 133,613 302,820 | 110,765 126,635 237,400 | 96,274 122,095 218,369 | 83,958 118,058 202,016 | 129,167 114,490 243,657 | 129,167 109,001 238,168 |
| Refunding - Water 2003 | 8-1-03 | 2.0-4.0 | 580,508 33,025 | 182,540 9,805 | 83,869 3,188 | 0 0 | 0 0 | 0 0 |
| Total Water Series | | | 580,508 33,025 613,533 | 182,540 9,805 192,345 | 83,869 3,188 87,057 | 0 0 0 | 0 0 0 | 0 0 0 |
| Total Bond Debt | | | 12,502,759 | 11,881,762 | 11,680,390 | 11,399,050 | 11,773,550 | 11,413,800 |

Debt Service

CAPITAL LEASES, INSTALLMENT PAYMENT REVENUE BONDS AND COPS FINANCING PRINCIPAL AND INTEREST

| | ISSUE DATE | RATE | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 |
|--|---------------|----------------|---|---|--|--|--|--|
| CAPITAL LEASES | | | | | | | | |
| Accela | 05-15-07 | | 110,558 11,913 | 116,363 6,110 | | | | |
| Wallace Property | 12-18-08 | | 65,412 124,588 | 63,361 126,640 | 65,895 124,105 | 68,531 121,469 | 71,272 118,728 | 74,123 115,877 |
| Total Capital Leases | | | 312,471 | 312,474 | 190,000 | 190,000 | 190,000 | 190,000 |
| COPS | | | | | | | | |
| COPS 2001-3 New Schools | 3-1-01 | 4.80 | 2,000,000 1,250,000 | 2,000,000 1,160,000 | 2,000,000 1,045,000 | 2,000,000 930,000 | 2,000,000 820,000 | 2,000,000 710,000 |
| COPS - Schools 2002 issue | 9-1-02 | 3.00 - 5.25 | 327,075 200,278 | 325,850 188,831 | 325,850 176,774 | 325,850 164,554 | 325,850 151,520 | 325,850 134,413 |
| COPS - Schools 2003 issue | 7-1-03 | 2.0 - 5.25 | 2,040,000 1,487,312 | 2,035,000 1,385,312 | 2,040,000 1,312,052 | 2,040,000 1,207,952 | 2,040,000 1,100,853 | 2,040,000 1,019,252 |
| COPS - Schools 2008A issue | 1-31-08 | 4.15- 5.00 | 2,345,000 1,933,954 | 2,350,000 1,824,204 | 2,345,000 1,747,517 | 2,350,000 1,635,517 | 2,350,000 1,551,466 | 2,345,000 1,471,604 |
| COPS - Schools 2008B issue | 1-31-08 | 3.00- 5.00 | 1,665,000 522,525 | 1,640,000 472,575 | 1,615,000 423,375 | 1,585,000 374,925 | 1,555,000 327,375 | 1,520,000 280,725 |
| COPS - Schools 2009 issue | 7-16-09 | 3.00- 5.00 | 0 1,818,515 | 0 3,967,669 | 4,735,000 3,967,669 | 4,735,000 3,825,619 | 4,735,000 3,627,669 | 4,735,000 3,403,269 |
| | | | | | | | | |
| Total Schools | | | 8,377,075 7,212,584 15,589,659 | 8,350,850 8,998,591 17,349,441 | 13,060,850 8,672,387 21,733,237 | 13,035,850 8,138,567 21,174,417 | 13,005,850 7,578,883 20,584,733 | 12,965,850 7,019,263 19,985,113 |
| COPS - Expo 2002 Issue | 9-1-02 | 3.00 - 5.25 | 1,007,925 617,182 | 1,004,150 581,905 | 1,004,150 544,751 | 1,004,150 507,096 | 1,004,150 466,930 | 1,004,150 414,212 |
| COPS - Sheriff Adm Building | 2-22-07 | 4.25 | 1,680,000 1,357,281 | 1,680,000 1,285,882 | 1,680,000 1,218,681 | 1,680,000 1,151,481 | 1,680,000 1,069,481 | 1,680,000 1,002,281 |
| COPS - Housing Unit 2008C | 12-3-08 | 4.00- 5.50 | 2,841,494 | 3,100,000 2,841,494 | 3,100,000 2,687,244 | 3,100,000 2,563,244 | 3,100,000 2,439,244 | 3,100,000 2,294,244 |
| Total Other | | | 7,503,882 | 10,493,431 | 10,234,826 | 10,005,971 | 9,759,805 | 9,494,887 |
| Total COPS | | | 23,093,541 | 27,842,872 | 31,968,063 | 31,180,388 | 30,344,538 | 29,480,000 |
| FINANCING | | | | | | | | |
| Jail Annex | 10-4-06 | 4.31 | 1,000,000 513,304 | 1,000,000 471,404 | 1,000,000 430,357 | 1,000,000 386,807 | 1,000,000 345,704 | 1,000,000 303,804 |
| Rowan Cabarrus Comm. College | 4-12-05 | 3.54 | 622,571 60,608 | 622,572 38,569 | 622,571 16,530 | | | |
| | | | | | | | | |
| Total Installment Financing | | | 2,196,483 | 2,132,545 | 2,069,458 | 1,386,807 | 1,345,704 | 1,303,804 |
| | | | | | | | | |
| Bank Service Charges | | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL ANNUAL | | | 38,205,254 | 42,269,653 | 46,007,911 | 44,256,245 | 43,753,792 | 42,487,604 |

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, 2010 are comprised of the following individual issues:

Serviced by the County's General Fund:

| | |
|--|-----------------------|
| \$17,490,000 (2003) Refunded Bonds due on March 1 and September 1 in installments through March 1, 2012; interest of 2.0 to 4.0 percent | 810,000 |
| \$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 | 25,655,000 |
| \$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 | 42,000,000 |
| \$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>44,100,001</u> |
| | <u>\$ 112,565,001</u> |

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2010, for

the County's general obligation bonds are as follows:

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|----------------------|---------------------|
| 2011 | 6,905,001 | 4,976,761 |
| 2012 | 6,965,000 | 4,715,390 |
| 2013 | 6,965,000 | 4,434,050 |
| 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 |
| Next 5 years | 33,700,000 | 5,753,650 |
| To maturity | 6,400,000 | 408,000 |
| Total | <u>\$112,565,001</u> | <u>\$41,518,201</u> |

2. Certificates of Participation

On March 1, 2001 the Cabarrus County Development Corporation issued \$40,000,000 in Certificates of Participation (COPS) Installment Contracts to finance the construction and equipping of two middle schools and one elementary school. These 20-year COPS have interest rates ranging from 4.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$4,069,167 to \$2,100,000. Total principal and interest over a 20-year period will be \$61,199,167.

On August 28, 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 1, 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 February 1, 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. Total principal balance due at June 30, 2008 was \$46,920,000.

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 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.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2010, for the County's Certificates of Participation are as follows:

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|----------------------|--------------------|
| 2011 | 14,135,000 | 13,707,872 |
| 2012 | 18,845,000 | 13,123,063 |
| 2013 | 18,820,000 | 12,360,388 |
| 2014 | 18,790,000 | 11,554,538 |
| 2015 | 18,750,000 | 10,730,000 |
| 2016 | 18,715,000 | 9,911,198 |
| 2017 | 18,695,000 | 9,051,210 |
| 2018 | 18,660,000 | 8,179,973 |
| 2019 | 18,635,000 | 7,282,935 |
| 2020 | 17,220,000 | 6,350,823 |
| Next 5 Years | 72,050,000 | 19,981,981 |
| To maturity | 41,675,000 | 4,718,519 |
| Total | <u>\$294,990,000</u> | <u>126,952,500</u> |

3. Capital Leases

The County has entered into various agreements which qualify as capital leases under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments.

On May 15, 2007 the County entered into a lease agreement as lessee for financing the acquisition of Accela Permitting, Licensing and Inspection Software with a down payment of \$250,000 inclusive of \$4,022 interest which has an effective rate of 2.99%. 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 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.

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|------------------|-----------------|
| 2011 | 179,724 | 132,750 |
| 2012 | 65,895 | 124,105 |
| 2013 | 68,531 | 121,469 |
| 2014 | 71,272 | 118,728 |
| 2015 | 74,123 | 115,877 |
| 2016 | 77,088 | 112,912 |
| 2017 | 80,172 | 109,828 |
| 2018 | 83,378 | 106,622 |
| 2019 | 86,714 | 103,286 |
| 2020 | 90,182 | 99,818 |
| Next 5 Years | 507,993 | 442,007 |
| To maturity | 1,897,273 | 572,727 |
| Total | \$3,282,345 | \$2,160,129 |

4. Installment Financing

On April 12, 2005, Cabarrus County executed a lease agreement with RBC Centura Bank. The lease agreement is for \$4,358,000 for the construction and renovations to the old school administration building (future site of the RCCC Business Center), expansion of a parking lot and design cost for Building 3000 at the RCCC South campus. The terms of the agreement stipulate semi-annual payments of \$311,286 for 7 years with the first payment due October 12, 2005 and the final payment due on April 12, 2012. The annual interest rate is 3.54% fixed.

On October 4, 2006 Cabarrus County executed a lease agreement with First Charter Bank. The

lease agreement is for \$15,000,000 for the construction of a Jail Annex and site development work in the Justice Complex.

The terms of the agreement stipulate semi-annual payments of \$500,000 for the first year starting in April 2007 and commencing October 2021. The fixed interest rate is 4.31% the first year and 4.44% the next 14 years. The rate has recently been renegotiated to 4.19% over the term of the entire loan, subject to Local Government Commission approval in March 2007.

Annual debt service requirements to maturity for the County's capital leases are as follows:

| <u>Year Ending, June 30</u> | <u>Principal</u> | <u>Interest</u> |
|-----------------------------|------------------|-----------------|
| 2011 | 1,622,572 | 509,973 |
| 2012 | 1,622,571 | 446,887 |
| 2013 | 1,000,000 | 386,807 |
| 2014 | 1,000,000 | 345,704 |
| 2015 | 1,000,000 | 303,804 |
| 2016 | 1,000,000 | 262,416 |
| 2017 | 1,000,000 | 219,548 |
| 2018 | 1,000,000 | 178,104 |
| 2019 | 1,000,000 | 136,204 |
| 2020 | 1,000,000 | 94,474 |
| To maturity | 1,500,000 | 62,793 |
| Total | \$12,745,143 | \$2,946,714 |

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, 2010:

| | <u>Balance</u> <u>July 1, 2009</u> | <u>Increases</u> | <u>Decreases</u> | <u>Balance</u> <u>June 30, 2010</u> |
|-------------------------------|---------------------------------------|------------------|------------------|--|
| Governmental Activities: | | | | |
| General Obligation Bonds | \$119,835,001 | - 0 - | \$ 7,270,000 | \$112,565,001 |
| Capital Leases | 3,458,315 | - 0 - | 175,970 | 3,282,345 |
| Certificates of Participation | 220,885,000 | 85,170,000 | 11,065,000 | 294,990,000 |
| Installment Financing | 14,367,715 | -0- | 1,622,572 | 12,745,143 |
| Total Governmental Activities | \$358,546,031 | \$85,170,000 | \$20,133,542 | \$423,582,489 |

Debt Service

Cabarrus County, North Carolina
Computation of Legal Debt Margin
June 30, 2010

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, 2010 | | <u>\$21,329,688,137</u> |
| Legal debt margin: | | |
| Debt limit 8% of total assessed value | | 1,706,375,051 |
| Debt applicable to debt limitation: | | |
| Total bonded debt | 112,565,000 | |
| Total capital leases (governmental fund types) | 3,282,344 | |
| Total installment financing | 12,745,142 | |
| Total Certificates of Participation | <u>294,990,000</u> | |
| Total debt applicable to limitations | | <u>423,582,486</u> |
| Legal debt margin | | <u>\$1,282,792,565</u> |

Source: Cabarrus County Finance and Tax Assessor Departments



CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2010-2011

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, 2010 and ending June 30, 2011:

General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

| | |
|---------------------------|--------------------|
| Ad Valorem Tax Levy | 129,945,566 |
| Other Taxes and Penalties | 27,537,341 |
| Intergovernmental Revenue | 19,309,367 |
| Permits and Fees | 2,399,505 |
| Sales and Services | 10,004,652 |
| Investment Earnings | 180,000 |
| Other Revenue | 184,644 |
| Other Financing Sources | 5,052,524 |
| TOTAL REVENUES | 194,613,599 |

- 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, 2010, and ending June 30, 2011:

| | |
|-----------------------------------|--------------------|
| General Government | 21,762,180 |
| Cultural and Recreational | 3,379,016 |
| Public Safety | 26,742,871 |
| Economic and Physical Development | 2,410,876 |
| Human Services | 39,614,843 |
| Environmental Protection | 234,962 |
| Education/School Debt | 85,219,539 |
| Other Programs | 2,679,658 |
| Other Debt Service | 12,569,654 |
| TOTAL EXPENDITURES | 194,613,599 |

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, 2010 and ending June 30, 2011:

| | |
|-------------------------|------------------|
| Sales and Service | 628,700 |
| Investment Earnings | 500 |
| Miscellaneous | 8,000 |
| Other Financing Sources | 762,163 |
| TOTAL REVENUES | 1,399,363 |

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|-------------------------------|------------------|
| Administration and Operations | 1,399,363 |
| TOTAL EXPENDITURES | 1,399,363 |

Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|---------------------------|------------------|
| Other Taxes | 45,000 |
| Intergovernmental Revenue | 32,000 |
| Permits & Fees | 25,000 |
| Sales and Service | 1,382,118 |
| Investment Earnings | 15,000 |
| Other Financing Sources | 1,756,539 |
| TOTAL REVENUES | 3,255,657 |

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|-------------------------------|------------------|
| Administration and Operations | 3,255,657 |
| TOTAL EXPENDITURES | 3,255,657 |

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, 2010 and ending June 30, 2011:

| | |
|---------------------------|----------------|
| Intergovernmental Revenue | 650,000 |
| Investment Earnings | 2,000 |
| TOTAL REVENUES | 652,000 |

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|-------------------------------|----------------|
| Administration and Operations | 652,000 |
| TOTAL EXPENDITURES | 652,000 |

Workers Compensation Fund

- A. It is estimated the following revenues will be available in the Workers Compensation Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|-----------------------|----------------|
| Sales and Service | 572,000 |
| Investment Earnings | 3,000 |
| TOTAL REVENUES | 575,000 |

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|-------------------------------|----------------|
| Administration and Operations | 575,000 |
| TOTAL EXPENDITURES | 575,000 |

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, 2010 and ending June 30, 2011:

| | |
|-----------------------|------------------|
| Sales and Service | 7,055,600 |
| Investments Earnings | 5,000 |
| TOTAL REVENUES | 7,060,600 |

- B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2010 and ending June 30, 2011:

| | |
|-------------------------------|------------------|
| Administration and Operations | 7,060,600 |
| TOTAL EXPENDITURES | 7,060,600 |

| | |
|---|-----------------------|
| GRAND TOTAL – ALL FUNDS – REVENUES | \$ 207,556,219 |
| GRAND TOTAL – ALL FUNDS – EXPENDITURES | \$ 207,556,219 |

Section II.

There is hereby levied a tax at the rate of 63 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2010, for the purpose of raising the revenue listed as "CURRENT AD VALOREM TAX LEVY" in the General Fund.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$20,958,572,000, at an estimated combined collection rate of 96.75 percent (97.25% for real and personal and 89% for vehicles). The estimated rate of collections is based on the fiscal year ending 2011. An estimated total valuation of Real, Personal and Public Service property is \$19,700,041,911 and vehicle of \$1,258,530,089.

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.
 - 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.

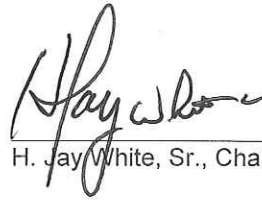
Budget Ordinance

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, 2010 and incorporated into the appropriate fee schedules.

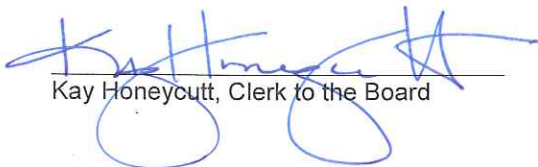
Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2010-2011 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 21st day of June, 2010.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

**CABARRUS COUNTY BUDGET ORDINANCE -
SPECIAL FIRE AND SERVICE DISTRICTS TAX FUND
FISCAL YEAR 2010-2011**

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire and Service Districts Tax Fund to provide necessary funds to local fire departments in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. Upon recommendation from the local fire department and its appointed Fire Commission, 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 and Service Districts Tax Fund to provide for the operation of rural volunteer fire services for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| <u>Fire Department</u> | <u>Appropriation</u> |
|---|-----------------------------|
| Allen | \$ 211,519 |
| Cold Water | 169,821 |
| Concord Rural | 9,264 |
| Flowe's Store | 199,544 |
| Georgeville | 162,339 |
| Gold Hill | 27,887 |
| Harrisburg Rural | 565,802 |
| Jackson Park | 78,625 |
| Kannapolis Rural | 69,844 |
| Midland | 191,008 |
| Mt. Mitchell | 56,817 |
| Mt. Pleasant Rural | 231,155 |
| Northeast | 65,609 |
| Odell | 294,650 |
| Richfield-Misenheimer | 9,478 |
| Rimer | 117,133 |
| Total Estimated Expenditures From Tax Levy | \$ 2,460,495 |

Section III.

It is estimated that the following revenues will be available for the various fire and service districts for the fiscal year beginning July 1, 2010 and ending June 30, 2011:

| <u>Fire Department</u> | <u>Revenues from Tax Levy</u> |
|-------------------------------------|--------------------------------------|
| Allen | \$ 211,519 |
| Cold Water | 169,821 |
| Concord Rural | 9,264 |
| Flowe's Store | 199,544 |
| Georgeville | 162,339 |
| Gold Hill | 27,887 |
| Harrisburg Rural | 565,802 |
| Jackson Park | 78,625 |
| Kannapolis Rural | 69,844 |
| Midland | 191,008 |
| Mt. Mitchell | 56,817 |
| Mt. Pleasant Rural | 231,155 |
| Northeast | 65,609 |
| Odell | 294,650 |
| Richfield-Misenheimer | 9,478 |
| Rimer | 117,133 |
| Total Revenues From Tax Levy | \$2,460,495 |

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2010 and ending June 30, 2011 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, 2010. The estimated combined collection rate is 96.75 percent (97.25% for real and personal and 89% for vehicles) and is based on the fiscal year ending 2009. 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> <u>(96.75% collection rate)</u> |
|------------------------------|-------------------------------|--------------------|---|
| Allen | 544,703,000 | .04 | \$ 211,519 |
| Cold Water | 349,858,000 | .05 | 169,821 |
| Concord Rural | 27,266,000 | .035 | 9,264 |
| Flowe's Store | 513,864,000 | .04 | 199,544 |
| Georgeville | 278,703,000 | .06 | 162,339 |
| Gold Hill | 47,877,000 | .06 | 27,887 |
| Harrisburg Rural | 777,094,000 | .075 | 565,802 |
| Jackson Park | 161,980,000 | .05 | 78,625 |
| Kannapolis Rural | 205,558,000 | .035 | 69,844 |
| Midland | 357,734,000 | .055 | 191,008 |
| Mt. Mitchell | 117,051,000 | .05 | 56,817 |
| Mt. Pleasant Rural | 432,924,000 | .055 | 231,155 |
| Northeast | 135,165,000 | .05 | 65,609 |
| Odell | 1,011,708,000 | .03 | 294,650 |
| Richfield-Misenheimer | 13,947,000 | .07 | 9,478 |
| Rimer | 201,094,000 | .06 | 117,133 |

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:

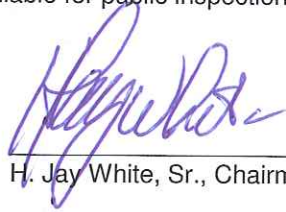
1. The Budget Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any 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 & Service Districts

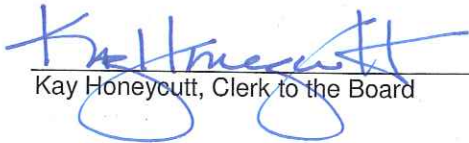
Section VI.

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 21st day of June, 2010.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

**CABARRUS COUNTY CAPITAL IMPROVEMENTS PROJECT
BUDGET ORDINANCE
FISCAL YEAR 2010-2011**

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, 2010 and ending June 30, 2011:

Capital Projects Fund

- A. It is estimated that the following revenues will be available to complete capital projects as adopted in the 2011 Capital Improvement Plan for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

| | |
|-------------------------------------|---------|
| Contribution - Capital Reserve Fund | 940,000 |
|-------------------------------------|---------|

| | |
|-----------------------|----------------|
| TOTAL REVENUES | 940,000 |
|-----------------------|----------------|

- B. The following appropriations are made as adopted in the 2011 Capital Improvement Plan for the fiscal year beginning July 1, 2010, and ending June 30, 2011:

| | |
|------------------------------|----------------|
| Arena Storage | 650,000 |
| Library System Software | 40,000 |
| Human Services Building HVAC | 100,000 |
| RCCC Roof | 150,000 |
| TOTAL EXPENDITURES | 940,000 |

| | |
|-----------------------------------|-------------------|
| GRAND TOTAL – REVENUES | \$ 940,000 |
| GRAND TOTAL – EXPENDITURES | \$ 940,000 |

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 function.

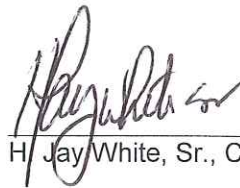
2. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
 3. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls 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, 2010 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 2010-2011 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 21st day of June, 2010.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

Cabarrus County, North Carolina Community Information



Government

| | |
|--|--------------------|
| Date of Incorporation | 1792 |
| Form of Government | Commission-Manager |
| Number of Employees <i>(Full Time Equivalents)</i> | 885.83 |
| County Seat | Concord |

Area Statistics

| | |
|-------------------------------|---------|
| Population <i>(July 2009)</i> | 174,294 |
| Area in square miles | 364 |

Taxes

| | |
|---|-------|
| NC Retail Sales Tax | 5.75% |
| Cabarrus County Local Sales Tax | 2.00% |
| 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 | 5 |
| School Parks | 37 |
| Tennis courts | 6 |
| Picnic shelters | 29 |
| Softball fields | 8 |
| Playgrounds | 10 |
| Soccer Fields | 12 |
| Camping cabins | 6 |
| Tent sites | 8 |

Education

* Kannapolis School children in Cabarrus County limits

Medical

Economy

Sources of Information

336

Statistical Information

Principal Employers

| Employer | Employees | Rank | Percentage of Total County Employment |
|------------------------------------|----------------------|------|---------------------------------------|
| Carolinas Medical Center-NorthEast | 4,300 | 1 | 5.86% |
| Cabarrus County Schools | 3,398 | 2 | 4.63% |
| Philip Morris USA | 1,384 | 3 | 1.89% |
| Connexions | 1,200 | 4 | 1.63% |
| City of Concord | 925 | 5 | 1.26% |
| Kannapolis City Schools | 900 | 6 | 1.23% |
| Cabarrus County Government | 828 | 7 | 1.13% |
| Shoe Show | 650 | 8 | 0.89% |
| S&D Coffee Inc. | 500 | 9 | 0.68% |
| State of North Carolina | <u>500</u> | 10 | <u>0.68%</u> |
| Total | <u>14,585</u> | | <u>19.87%</u> |

Source: Economic Development Corporation, Concord NC, and the 2009 Cabarrus County Audit.

Statistical Information

Ten Largest Taxpayers

| Name of Taxpayer | Type of Business | FY 2010 Assessed Valuation | Percentage of Total Assessed Valuation |
|--|------------------------|----------------------------------|--|
| Philip Morris, Inc. | Cigarette Manufacture | \$940,533,809 | 4.41% |
| Charlotte Motor Speedway Inc | Auto Racing | \$342,697,845 | 1.61% |
| Castle & Cooke NC LLC/David H Murdock | Land Developer | \$329,531,717 | 1.54% |
| Concord Mills LTD Partnership | Shopping Center | \$240,953,415 | 1.13% |
| Hendricks Motorsports Inc | Auto Racing | \$123,165,628 | 0.58% |
| Corning Inc | Fiber Optics Mfg. | \$106,407,007 | 0.50% |
| Duke Energy Corp | Public Services Compai | \$97,201,489 | 0.46% |
| JQH-Concord Development LLC | Hotel | \$68,675,083 | 0.32% |
| Great Wolf Lodge of the Carolinas | Recreational Facility | \$62,258,448 | 0.29% |
| Wal-Mart/Sams | Retail Sales | \$58,016,212 | 0.27% |
| Total | | \$2,369,440,653 | 11.11% |
| Total Assessed Valuation, Including Public Service | | \$21,348,813,200 | |

Source: Department of Cabarrus County Assessor

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) |
|-------------|-----------------------------------|---------------------------------------|------------------------------|---------------------------|---------------------------|
| 2000 (1) | 6,862,227,976 | 2,609,618,395 | 208,301,600 | 9,680,147,971 | 0.59 |
| 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 |

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

Data Comparisons With Comparable Counties

| County | Certified July 2008 Population | County Employees | 2009-10 Budgeted Expenditures - General Fund | Tax Rate Per \$100 | 2007 BEA Per Capita Income |
|----------|-----------------------------------|---------------------|--|-----------------------|----------------------------------|
| Alamance | 145,995 | 1,006 | \$131,886,552 | \$0.5200 | \$29,575 |
| Cabarrus | 170,406 | 928 | \$194,380,711 | \$0.6300 | \$34,099 |
| Catawba | 154,941 | 1,128 | \$159,073,848 | \$0.5350 | \$31,051 |
| Davidson | 158,866 | 987 | \$122,814,416 | \$0.5400 | \$29,332 |
| Gaston | 204,971 | 1,457 | \$190,960,866 | \$0.8350 | \$31,585 |
| Iredell | 154,135 | 940 | \$153,488,000 | \$0.4450 | \$31,715 |
| Johnston | 162,746 | 1,076 | \$171,747,097 | \$0.7800 | \$31,238 |
| Onslow | 176,004 | 1,037 | \$154,713,708 | \$0.5900 | \$35,222 |
| Pitt | 155,570 | 960 | \$137,420,206 | \$0.6650 | \$30,984 |
| Randolph | 140,980 | 724 | \$102,535,751 | \$0.5550 | \$27,160 |
| Rowan | 138,512 | 908 | \$124,910,580 | \$0.5950 | \$29,407 |
| Union | 191,108 | 979 | \$222,330,016 | \$0.6650 | \$32,086 |

SOURCE: North Carolina Association of County Commissioners FY 2009-10 Budget & Tax Survey

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 Payment Revenue Bonds | Installment Financing | Capital Leases | Total Primary Government | Per Capita | |
| 2000 | 69,140,000 | - | 28,500,000 | - | 14,756,923 | 112,396,923 | 876 | 3.17% |
| 2001 | 64,700,000 | 40,000,000 | 27,000,000 | - | 11,938,050 | 143,638,050 | 1,087 | 3.71% |
| 2002 | 60,400,000 | 38,000,000 | 25,500,000 | - | 9,136,744 | 133,036,744 | 976 | 3.30% |
| 2003 | 56,145,000 | 61,340,000 | 24,000,000 | - | 6,344,560 | 147,829,560 | 1,057 | 3.59% |
| 2004 | 52,495,000 | 98,765,000 | 22,500,000 | - | 4,123,595 | 177,883,595 | 1,242 | 4.24% |
| 2005 | 97,805,000 | 93,380,000 | 21,000,000 | 4,358,000 | 1,801,493 | 218,344,483 | 1,495 | 4.92% |
| 2006 | 91,845,000 | 88,005,000 | 19,500,000 | 3,735,427 | - | 203,085,427 | 1,354 | 4.27% |
| 2007 | 133,980,000 | 116,220,000 | 18,000,000 | 17,612,855 | 443,568 | 286,256,423 | 1,825 | 5.55% |
| 2008 | 126,895,000 | 173,165,000 | - | 15,990,284 | 331,964 | 316,382,248 | 1,925 | 5.70% |
| 2009 | 119,835,000 | 220,885,000 | - | 14,367,714 | 3,458,315 | 358,546,029 | 2,104 | * |

*Information not yet available.

Source: 2009 Comprehensive Annual Financial Report, Cabarrus County, NC.

Statistical Information

Fund Balances, Governmental Funds

Last Ten Years*

| Fiscal Year | | | | | |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2000 | 2001 | 2002 | 2003 | 2004 |
| General Fund | | | | | |
| <i>Reserved for:</i> | | | | | |
| Inventories | \$ 1,156 | \$ 6,143 | \$ 2,672 | \$ 4,540 | \$ 8,306 |
| Prepaid expenditures | - | - | - | - | - |
| State statute | 7,886,909 | 8,280,235 | 9,465,973 | 13,224,818 | 8,023,700 |
| Cooperative Ext 4H | - | - | - | - | - |
| Wireless 911 | 154,710 | - | - | - | - |
| Insurance Coverage | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| Total Reserved | 8,342,775 | 8,586,378 | 9,768,645 | 13,529,358 | 8,332,006 |
| <i>Unreserved</i> | | | | | |
| Designated (1) | | | | | |
| Designated (2) | 9,697,652 | 21,967,197 | 12,575,315 | 6,630,438 | 2,687,040 |
| Undesignated | 30,098,355 | 24,813,683 | 29,657,266 | 22,085,546 | 25,701,890 |
| Total General Fund | \$ 48,138,782 | \$ 55,367,258 | \$ 52,001,226 | \$ 42,245,342 | \$ 36,720,936 |
| Other Funds | | | | | |
| <i>Unreserved</i> | | | | | |
| Designated (2) | | | | | |
| Special revenues | \$ 6,214,366 | \$ 7,200,446 | \$ 1,377,499 | \$ 9,711,950 | \$ 10,257,675 |
| Capital Projects | 19,691,624 | 36,395,151 | 310,671 | 4,028,057 | 18,378,252 |
| Total (Other Funds) | \$ 25,905,990 | \$ 43,595,597 | \$ 1,688,170 | \$ 13,740,007 | \$ 28,635,927 |

(1) Designated for sustainability efforts.

(2) Designated for subsequent year's expenditures.

* Modified accrual basis of accounting

Source: Cabarrus County Comprehensive Annual Financial Report, 2009

| 2005 | 2006 | 2007 | 2008 | 2009 |
|---------------|---------------|---------------|---------------|---------------|
| | | | | |
| \$ 10,522 | \$ 4,865 | \$ 2,847 | \$ 4,875 | \$ 4,935 |
| - | - | - | - | 53,735 |
| 8,164,663 | 8,878,980 | 10,378,871 | 10,983,571 | 9,803,750 |
| 159,742 | 133,910 | 124,019 | - | - |
| - | - | - | - | - |
| 300,000 | - | - | - | - |
| 8,634,927 | 9,017,755 | 10,505,737 | 10,988,446 | 9,862,420 |
| | | | | |
| | | | | 288,692 |
| - | 483,508 | - | - | - |
| 30,458,561 | 38,404,371 | 40,205,758 | 36,636,176 | 41,187,681 |
| \$ 39,093,488 | \$ 47,905,634 | \$ 50,711,495 | \$ 47,624,622 | \$ 51,338,793 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| \$ 8,846,005 | \$ 8,568,351 | \$ 13,003,094 | \$ 21,275,260 | \$ 13,983,470 |
| 52,946,050 | 16,737,437 | 52,443,535 | 52,570,455 | - |
| \$ 61,792,055 | \$ 25,305,788 | \$ 65,446,629 | \$ 73,845,715 | \$ 13,983,470 |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|-------------------------------|---|----------|-----|---------------------------------|---------------------------|--|
| Construction Standards | | | | | | |
| | Building Permit - Callback Fee for Re-Inspection | \$50.00 | | | | |
| | Building Permit - Value \$0 - \$1,000 | \$25.75 | | | | |
| | Building Permit - Value \$1,001 - \$5,000 | \$36.05 | | | | |
| | Building Permit - Value \$5,001 - \$15,000 | \$77.25 | | | | |
| | Building Permit - Value over \$15,000 | \$3.00 | | per additional \$1,000 value | Plus 3% Technology Fee | |
| | Certificate of Occupancy for Existing Buildings | \$20.00 | | | | |
| | New Construction Permit Fee - Value \$0 - \$15,000 | \$77.25 | | | | Residential construction based on total cost of construction or \$55.00 per sq. ft of heated space and \$25.00 per sq. ft of unheated space whichever is greater. A \$10.00 surcharge will be added as required by the Homeowners Recovery Fund. |
| | New Construction Permit Fee - Value \$15,001 - \$25,000 | \$116.39 | | | | Residential construction based on total cost of construction or \$55.00 per sq. ft of heated space and \$25.00 per sq. ft of unheated space whichever is greater. A \$10.00 surcharge will be added as required by the Homeowners Recovery Fund. |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|-------------------------------|--|----------|-----|------------------------------|------------------------|--|
| Construction Standards | | | | | | |
| | New Construction Permit Fee - Value \$25,001 - \$40,000 | \$181.28 | | | | Residential construction based on total cost of construction or \$55.00 per sq. ft of heated space and \$25.00 per sq. ft of unheated space whichever is greater. A \$10.00 surcharge will be added as required by the Homeowners Recovery Fund. |
| | New Construction Permit Fee - Value \$40,001 - \$50,000 | \$224.54 | | | | Residential construction based on total cost of construction or \$55.00 per sq. ft of heated space and \$25.00 per sq. ft of unheated space whichever is greater. A \$10.00 surcharge will be added as required by the Homeowners Recovery Fund. |
| | New Construction Permit Fee - Value over \$50,000 | \$3.00 | | per additional \$1,000 value | Plus 3% Technology Fee | Residential construction based on total cost of construction or \$55.00 per sq. ft of heated space and \$25.00 per sq. ft of unheated space whichever is greater. A \$10.00 surcharge will be added as required by the Homeowners Recovery Fund. |
| | Other New Construction Permit Fee - Daycare/Group Care/Foster Care Home Inspection | \$103.00 | | | | |
| | Other New Construction Permit Fee - Mobile Home | \$103.00 | | | | |
| | Other New Construction Permit Fee - Replacement Building Permit Cards | \$3.00 | | | | |
| | Other New Construction Permit Fee - Retaining Wall Permit | \$25.75 | | | | |
| | Other New Construction Permit Fee - Temporary Construction Trailer Permit | \$103.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--|--|---------|-----|------|------------------------|--|
| Construction Standards | | | | | | |
| | Plan Review | \$51.50 | | | Plus .0309/square foot | |
| | Plan Review - Callback Fee for Re-Inspection | \$50.00 | | | | |
| | Special Event Tents - Building Permit | \$25.75 | | | | For religious, exhibition, political, amusement, commercial, or secular, purposes. |
| Construction Standards - Electrical & Mobile Home Permits | | | | | | |
| | 100 Ampere Service | \$41.20 | | | | |
| | 125 Ampere Service | \$41.20 | | | | |
| | 150 Ampere Service | \$46.35 | | | | |
| | 200 Ampere Service | \$56.65 | | | | |
| | 225 Ampere Service | \$66.95 | | | | |
| | 250 Ampere Service | \$77.25 | | | | |
| | 275 Ampere Service | \$82.40 | | | | |
| | 300 Ampere Service | \$87.55 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--|--|----------|-----|------|-------|---|
| Construction Standards - Electrical & Mobile Home Permits | | | | | | |
| | 325 Ampere Service | \$92.70 | | | | |
| | 350 Ampere Service | \$92.70 | | | | |
| | 400 Ampere Service | \$123.60 | | | | |
| | 60 Ampere Service | \$41.20 | | | | |
| | Callback Fee of Re-inspection | \$50.00 | | | | |
| | Change of Service - up to 200 amps service | \$41.20 | | | | Above 200 amps is based on size of service. |
| | HVAC Wiring | \$41.20 | | | | |
| | LCD's Per Residence | \$41.20 | | | | |
| | Miscellaneous Electrical Repair/ADD | \$41.20 | | | | |
| | Pools, Grounding and Wiring | \$41.20 | | | | |
| | Saw Service | \$41.20 | | | | |
| | Temporary Power | \$128.75 | | | | |
| | Well Services and Signs | \$41.20 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--|-----------------------------------|---------|-----|------|-------|---|
| Construction Standards - Mechanical Permits | | | | | | |
| | A/C Units 1hp to 5hp | \$36.05 | | | | Greater than 5hp constitutes an additional unit |
| | Boilers (150,000) | \$25.75 | | | | |
| | Callback Fee of Re-inspection | \$50.00 | | | | |
| | Commercial Dryers | \$51.50 | | | | |
| | Commercial Exhaust Hoods | \$51.50 | | | | |
| | Conversion Burner (150,000) | \$25.75 | | | | |
| | Cooling | \$25.75 | | | | |
| | Duct Work | \$25.75 | | | | |
| | Fan Coil (Heating and/or Cooling) | \$25.75 | | | | |
| | Gas Piping | \$25.75 | | | | |
| | Heating Units - 0 to 150,000 BTU | \$36.05 | | | | Greater than 150,000 BTU constitutes an additional unit |
| | Refrigeration | \$51.50 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---|---|---------|-----|------|------------------------|--------------------|
| Construction Standards - Mechanical Permits | | | | | | |
| | Replace air | \$25.75 | | | | |
| | Replace heat | \$25.75 | | | | |
| | Replace Heating 0 (150,000-5t) (no duct work) | \$25.75 | | | | |
| | Thru-wall heating and cooling units | \$25.75 | | | | |
| | Wall furnace, Floor furnace, & Unit heaters | \$25.75 | | | | |
| Construction Standards - Plumbing & Fire Sprinkler Permits | | | | | | |
| | Back Flow | \$15.45 | | | | |
| | Callback Fee of Re-inspection | \$50.00 | | | | |
| | Fire Sprinkler | \$12.36 | | | Plus 0103 per sq. ft. | |
| | First Fixture | \$7.21 | | | Each additional \$5.15 | |
| | Irrigation | \$15.45 | | | | |
| | Modular Home or Office | \$22.66 | | | Plus \$20.60 W&S | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---|--|----------|-----|----------|--|--------------------|
| Construction Standards - Plumbing & Fire Sprinkler Permits | | | | | | |
| | Moved House | \$22.66 | | | Plus \$20.60 W&S | |
| | Pressure reducing valve | \$15.45 | | | | |
| | Sewer Service | \$15.45 | | | | |
| | Specialty drains, Traps, Valves or Pumps, Can Washes, Grease Traps, Lift Pumps, First Aid Eye-Wash Sinks | \$5.15 | | each | | |
| | Water & Sewer Service | \$20.60 | | | | |
| | Water Heater replacement | \$15.45 | | | | |
| | Water Service | \$15.45 | | | | |
| | Water Softener | \$15.45 | | | | |
| Environmental Protection | | | | | | |
| | General Permit Fee | \$15.00 | | | | |
| | Plan Review Processing Fee | \$125.00 | | per acre | Plus 3% Technology Fee of total plan processing fee. | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---------------------|--|----------|-----|------|-------|--------------------|
| <i>Fire Marshal</i> | | | | | | |
| | All Open Burning Violations | \$100.00 | | each | | |
| | All Other Violations of the NC State Fire Code shall result in a fine as described in section 34-55 of the Fire Protection Ordinance | \$50.00 | | | | |
| | Any System Installed without a Permit | \$250.00 | | | | |
| | Commercial Alarm Permits | \$20.00 | | | | |
| | Environmental Survey Fee | \$25.00 | | | | |
| | Foster Care Inspection | \$25.00 | | | | |
| | Fumigation & Thermal Insecticidal Fogging | \$150.00 | | | | |
| | Group Home Inspection | \$25.00 | | | | |
| | Life Safety Equipment Installed Without Permit | \$250.00 | | | | |
| | Life Safety Equipment Installed Without Plans | \$250.00 | | | | |
| | Life Safety Violations of Ch 10 Involving Exit Obstructions | \$250.00 | | each | | |
| | Liquid or Gas Fueled Vehicles or Equipment in Assembly Buildings | \$100.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---------------------|--|----------|-----|-------------|-------|--------------------|
| <i>Fire Marshal</i> | | | | | | |
| | Occupying A Structure without a Certificate of Occupancy | \$250.00 | | each day | | |
| | Permit - Blasting-90 day | \$150.00 | | per site | | |
| | Permit - Carnivals & Fairs | \$150.00 | | | | |
| | Permit - Covered Mall Buildings | \$150.00 | | | | |
| | Permit - Exhibits & Trade Shows | \$100.00 | | each | | |
| | Permit - Explosive Storage | \$150.00 | | | | |
| | Permit - Fire Alarm Installation | \$150.00 | | | | |
| | Permit - Fire Pumps & Related Equipment | \$150.00 | | | | |
| | Permit - Fireworks Display - Outdoor/Indoor | \$150.00 | | per day | | |
| | Permit - Fireworks Display - Pyrotechnic Special Effects Materials | \$150.00 | | | | |
| | Permit - Fixed Extinguishing System Installation | \$150.00 | | | | |
| | Permit - Hydrant Flow Test | \$50.00 | | per hydrant | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--|---|----------|-----|------------------|-------|--------------------|
| Fire Marshal | | | | | | |
| | Permit - Spraying & Dipping Operations | \$100.00 | | | | |
| | Permit - Sprinkler System Installation | \$150.00 | | | | |
| | Permit - Standpipe Systems | \$150.00 | | | | |
| | Permit - Temporary Membrane Structure, Tents & Canopies | \$25.00 | | each | | |
| | Permit - Under/Above Ground Storage Tank Installation, Upgrade Or Removal | \$150.00 | | per tank | | |
| | Residential Alarm Permits | \$15.00 | | | | |
| | Residential Apartments, Town Homes, Condos' Alarm Permits | \$10.00 | | | | |
| | Residential Subdivision Plat Review | \$50.00 | | for third review | | |
| General Services - Sign Maintenance | | | | | | |
| | Street Signs | \$130.00 | | per sign | | |
| Land Records | | | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---------------------|-----------------------------|---------|-----|--------------|---|------------------------|
| Land Records | | | | | | |
| | Maps - 10 x 16 | \$10.00 | | | | |
| | Maps - 22 x 34 | \$20.00 | | | | |
| | Maps - 36 x 44 | \$25.00 | | | | |
| | Maps - 8.5 x 11 | \$4.00 | | | | |
| Libraries | | | | | | |
| | Book Sale items | | | | Varies | |
| | Computer Discs | \$1.00 | | per disc | | |
| | Damaged Items | \$5.00 | | | List Price + \$5 processing fee | Effective July 1, 2010 |
| | interlibrary Loan (postage) | | | | Library Rate according to size and weight of book | |
| | Lost Items | \$5.00 | | | List Price + \$5 processing fee | Effective July 1, 2010 |
| | Notary Services | \$5.00 | | per document | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------------|--|---------|----------|------------------|---|--|
| <i>Libraries</i> | | | | | | |
| | Out of County Library Cards for Residents of Contiguous Counties | \$15.00 | | per year | | Effective July 1, 2009 |
| | Overdue Fines | \$0.10 | \$4.00 | per day/per item | | |
| | Photocopies (computer or microfilm) | \$0.15 | | per copy | | |
| | Replacement for Lost Library Card | \$1.00 | \$5.00 | | 1st replacement \$1; 2nd replacement \$3; 3rd and additional replacements \$5 | Effective July 1, 2009. |
| | Temporary Resident Card (six months) | \$15.00 | | | | Effective July 1, 2010. Increase from \$10 to \$15. Temporary card valid for six months. |
| <i>Parks - Camp Spencer</i> | | | | | | |
| | Facility Reservation - Cabins (6 Cabins) | \$35.00 | | per night | | Capacity: 6 |
| | Facility Reservation - Helms Hall | \$60.00 | \$120.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: April - October 75; November - March 35 |
| | Facility Reservation - Propost A Building | \$50.00 | \$100.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 75 |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|-----------------------------|---|---------|----------|-----------------|--|--|
| <i>Parks - Camp Spencer</i> | | | | | | |
| | Facility Reservation - Propost B Building | \$50.00 | \$100.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 75 |
| | Facility Reservation - Shelter 1 | \$30.00 | \$60.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 50 |
| | Facility Reservation - Shelter 2 | \$30.00 | \$60.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 50 |
| | Facility Reservation - Tent Sites (7 Sites) | \$10.00 | | per night | | Capacity: 6 people and 2 tents |
| | Fishing Permit | \$1.00 | | per day | | All North Carolina Wildlife Regulations apply. |
| | Fishing Permit (Annual) | \$20.00 | | per year | | All North Carolina Wildlife Regulations apply. |
| | Pool Daily Admission - Adults | \$4.00 | | | | |
| | Pool Daily Admission - Age 5 & Under | | | | | |
| | Pool Daily Admission - Age 65 & Over | \$2.00 | | | | |
| | Pool Daily Admission - Age under 13 | \$2.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------------|--|----------|-----|----------|-------|---|
| <i>Parks - Camp Spencer</i> | | | | | | |
| | Pool Season Pass - 1 Adult | \$75.00 | | | | |
| | Pool Season Pass - Age 12 & Under | \$50.00 | | | | |
| | Pool Season Pass - Couple | \$125.00 | | | | 1 adult, 1 child, or legally married couple. |
| | Pool Season Pass - Each Additional Family Member | \$50.00 | | | | Family member defined as sibling, parent, or legal guardian living in the same household. |
| | Setup Fee for Tables & Chairs (Helms Hall & Propst) | \$25.00 | | | | Fee to setup tables and chairs if different than options provided. |
| | Use of Heat/AC in any building a County Agency or County Funded Organization is using at no cost | \$40.00 | | per time | | Monday - Friday 8:00 am - 4:00 pm |
| <i>Parks - Franke Liske</i> | | | | | | |
| | Ball Field Cancellation - 1st Cancellation | \$100.00 | | | | |
| | Ball Field Cancellation - 2nd Cancellation | \$150.00 | | | | |
| | Ball Field Cancellation - 3rd Cancellation | | | | | Removal of remaining tournament dates from schedule; forfeiture of security deposit. |
| | Ball Field Preparation Supplies | \$75.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------------|---|----------|----------|-----------------|--|--|
| <i>Parks - Franke Liske</i> | | | | | | |
| | Ball Field Rental - Gate Fee | \$150.00 | | | | |
| | Ball Field Rental (1-2 fields) | \$300.00 | | | | |
| | Ball Field Rental (3-4 fields) | \$500.00 | | | | |
| | Ball Field Security Deposit | \$250.00 | | | | Security deposit must be paid within 5 days of tournament confirmation. |
| | Ball Field Weather Cancellation Refund | | | | | First day of tournament prior to 3:00 pm - 100% of field rental fees |
| | Ball Field Weather Cancellation Refund | | | | | First day of tournament after 3:00 pm - 50% of field rental fees |
| | Ball Field Weather Cancellation Refund | | | | | Second day of tournament - 25% of field rental fees |
| | Facility Reservation - Amphitheatre (AMP) | | | | | Capacity: 300. Limited parking available at lake, to book amphitheater surrounding shelters must also be booked. |
| | Facility Reservation - Arbor | \$20.00 | \$40.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 35 |
| | Facility Reservation - Barnhardt (WOB) | \$50.00 | \$100.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 150 |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------------|---|---------|----------|-----------------|--|--------------------|
| <i>Parks - Franke Liske</i> | | | | | | |
| | Facility Reservation - Corning (CRN) | \$20.00 | \$40.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 35 |
| | Facility Reservation - Hartsell (ANDY) | \$50.00 | \$100.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 150 |
| | Facility Reservation - Homebuilder (HMB) | \$40.00 | \$80.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 75 |
| | Facility Reservation - Lower Level (LL) | \$40.00 | \$80.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 100 |
| | Facility Reservation - Lower Level Heat (LLH) | \$75.00 | \$150.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 100 |
| | Facility Reservation - Philip Morris (PMOR) | \$50.00 | \$100.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 150 |
| | Facility Reservation - Shed I | \$40.00 | \$80.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 75 |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------------|---|----------|----------|-----------------|--|--|
| <i>Parks - Franke Liske</i> | | | | | | |
| | Facility Reservation - Shed II | \$40.00 | \$80.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 100 |
| | Facility Reservation - Upper Level (ULVL) | \$125.00 | \$250.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 125 |
| | Facility Reservation - Vulcan (VUL) | \$20.00 | \$40.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 35 |
| | Facility Reservation - Wildlife (WLF) | \$20.00 | \$40.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 35 |
| | Fishing Permit | \$1.00 | | per day | | All North Carolina Wildlife Regulations apply. |
| | Fishing Permit (Annual) | \$20.00 | | per year | | All North Carolina Wildlife Regulations apply. |
| | Meeting Room | \$15.00 | | | | |
| | Meeting Room All Day | \$100.00 | | all day | | |
| | Miniature Golf | \$50.00 | | per hour | | Available only during hours these facilities not open to the public. |
| | Miniature Golf (April - October) | \$2.00 | | per game | | Ages 5 & under free with 1 paid Adult |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------------|--|----------|-----|--------------|-------|---|
| <i>Parks - Franke Liske</i> | | | | | | |
| | Paddleboats (April - October) | \$2.00 | | per 1/2 hour | | Ages 5 & under free with 1 paid Adult |
| | Paddleboats (Exclusive Use by Reservation) | \$50.00 | | per hour | | 2 hour minimum required. Available only during hours these facilities not open to the public. |
| | Soccer Complex | | | | | Soccer Complex is youth only 18 years and younger. |
| | Soccer Field | \$25.00 | | per hour | | 2 hour minimum use. If the soccer complex is closed for any reason prior to the commencement of the event, the lessee's fee will be refunded. |
| | Soccer Field Light Charge | \$10.00 | | per hour | | 2 hour minimum use. If the soccer complex is closed for any reason prior to the commencement of the event, the lessee's fee will be refunded. |
| | Soccer Field Lining Preparation | \$50.00 | | per field | | 2 hour minimum use. If the soccer complex is closed for any reason prior to the commencement of the event, the lessee's fee will be refunded. |
| | Soccer Field Per Day Charge | \$175.00 | | per field | | 2 hour minimum use. If the soccer complex is closed for any reason prior to the commencement of the event, the lessee's fee will be refunded. |
| | Softball Field Lining | \$25.00 | | per field | | |
| | Softball Fields | \$10.00 | | per hour | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--------------------------------------|---|---------|---------|--------------------|--|------------------------------------|
| <i>Parks - Franke Liske</i> | | | | | | |
| | Softball Fields with lights | \$15.00 | | per hour per field | | |
| | Tables and Chairs Setup Fee - Upper Level | \$25.00 | | | | Fee if different set-up is needed. |
| <i>Parks - North Cabarrus</i> | | | | | | |
| | Facility Reservation - Dogwood Shelter | \$40.00 | \$80.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 100 |
| | Facility Reservation - Hickory Shelter | \$30.00 | \$60.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 50 |
| | Facility Reservation - Magnolia Shelter | \$30.00 | \$60.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 50 |
| | Facility Reservation - Oak Shelter | \$30.00 | \$60.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 50 |
| <i>Parks - Phar Mill</i> | | | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|----------------------------------|---|----------|----------|-----------------|--|--|
| <i>Parks - Phar Mill</i> | | | | | | |
| | Facility Reservation - Shelter I (SH1) | \$30.00 | \$60.00 | 1/2 day/all day | Nov-Feb months only have 1/2 day charge due to reduced park winter hours | Capacity: 50. Effective August 23, 2010 Phar Mill Park will no longer be owned by Cabarrus County. |
| <i>Parks - Recreation</i> | | | | | | |
| | All Road Races - Family Registration (5K & Fun Run) | \$45.00 | \$55.00 | per family | | |
| | All Road Races - Individual 5K/8K Registration | \$18.00 | \$21.00 | per participant | | |
| | All Road Races - Individual Fun Run Registration | \$8.00 | \$10.00 | per participant | | |
| | All Road Races - Team 5K Registration | \$12.00 | \$15.00 | per runner | | Minimum of 4. |
| | Athletic Classes | \$40.00 | | per participant | | |
| | Camp Series (15-18 hrs) | \$35.00 | \$70.00 | per participant | | |
| | Day Camp | \$85.00 | \$110.00 | per participant | | |
| | Fall Adult Softball - 1 game per week | \$400.00 | | per team | Late registration additional \$50 | Refunds not permitted after league schedule is completed. |
| | Fall Adult Softball - 2 games per week | \$550.00 | | per team | Late registration additional \$50 | Refunds not permitted after league schedule is completed. |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|-------------------------------------|--|------------|---------|-----------------|-----------------------------------|--|
| <i>Parks - Recreation</i> | | | | | | |
| | Nature & Wildlife Programs | \$10.00 | \$50.00 | per participant | | |
| | Specialty Camp (18 hrs) | \$75.00 | \$95.00 | per participant | | |
| | Spring Adult Softball - 1 game per week | \$400.00 | | per team | Late registration additional \$50 | Refunds not permitted after league schedule is completed. |
| | Spring Adult Softball - 2 games per week | \$650.00 | | per team | Late registration additional \$50 | Refunds not permitted after league schedule is completed. |
| | Tennis Tournaments | \$50.00 | | per participant | | |
| <i>Planning & Zoning</i> | | | | | | |
| | Residential Variance Application | \$450.00 | | | | |
| | Adequate Public Facilities Voluntary Mitigation Payment - Multi-Family/Other | \$3,678.00 | | | | Based on the Construction Index. Calendar Year 2009: \$4,153 |
| | Adequate Public Facilities Voluntary Mitigation Payment - Single Family Detached | \$7,631.00 | | | | Based on the Construction Index. Calendar Year 2009: \$8,617 |
| | Adequate Public Facilities Voluntary Mitigation Payment - Town home | \$4,048.00 | | | | Based on the Construction Index. Calendar Year 2009: \$4,571 |
| | Appeal of Administrator Decision or Interpretation Request | \$250.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------|---|----------|-----|------|------------------|--|
| <i>Planning & Zoning</i> | | | | | | |
| | Commercial Septic Application | \$80.00 | | | | Additional fees are required by the Health Alliance. |
| | Conditional Use Application | \$500.00 | | | Plus \$5.00/acre | |
| | Double Fees | | | | | Where construction begins without the appropriate permits in place, cost shall be doubled. |
| | Final Plat Review | \$50.00 | | | | |
| | Non-Residential Variance Application | \$550.00 | | | | |
| | Permit Fee - Additions/Accessory Structures | \$50.00 | | | | |
| | Permit Fee - Certificates of Occupancy - Non-Residential | \$75.00 | | | | |
| | Permit Fee - Certificates of Occupancy - Residential | \$50.00 | | | | |
| | Permit Fee - Commercial, Institutional and Industrial Structures/Uses | \$100.00 | | | | |
| | Permit Fee - Home Occupation | \$75.00 | | | | |
| | Permit Fee - Outdoor Advertising Signs | \$200.00 | | | | |
| | Permit Fee - Permanent Signs | \$100.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---|---|----------|-----|------|----------------------|--|
| <i>Planning & Zoning</i> | | | | | | |
| | Permit Fee - Temporary Construction Trailer/Temporary Use Permits | \$75.00 | | | | |
| | Permit Fee - Temporary Signs | \$25.00 | | | | Increase of \$5. |
| | Permit Fee - Zoning Verification Letters - Letters of Consistency | \$35.00 | | | | |
| | Permit Fee- Single Family Attached/Multi family Structures | \$50.00 | | | Plus \$5.00/per unit | |
| | Permit Fee- Single or Two-Family Resident Structures/Mobile Homes | \$50.00 | | | | |
| | Residential Septic Tank Application | \$40.00 | | | | Additional fees are required by the Health Alliance. |
| | Site Pan Review | \$225.00 | | | Plus \$5.00/acre | If a third submittal is required an additional review fee will be collected. |
| <i>Planning & Zoning - Atlas Amendment</i> | | | | | | |
| | Appeal of Planning & Zoning Board Decision Regarding Architectural Review | \$250.00 | | | | |
| | Appeal of Planning & Zoning Board Decision to Elected Body | | | | | |
| | Appeal to Elected Board by Applicant | | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---|---|----------|-----|------|--|--------------------|
| <i>Planning & Zoning - Atlas Amendment</i> | | | | | | |
| | Architectural Review | \$50.00 | | | | |
| | Conditional Use Rezoning, Special Use Rezoning or Conditional District Rezoning | \$600.00 | | | Plus \$5.00/acre | |
| | Non-Residential/Mixed Use Rezoning Request | \$550.00 | | | Plus \$5.00/acre | |
| | Protest Petition | \$250.00 | | | | |
| | Re-advertising Fee (due to applicant action) | \$200.00 | | | or Cost of advertising (if greater) | |
| | Residential Rezoning Request greater than 5 acres | \$400.00 | | | Plus \$5.00/acre over 5 acres | |
| | Residential Rezoning Request less than 5 acres | \$400.00 | | | | |
| | Street Name Change Petition (privately initiated) | | | | Cost of advertising + cost of new street sign(s) | |
| <i>Planning & Zoning - Case Fees</i> | | | | | | |
| | Vested Rights Application Review | \$400.00 | | | | |
| | Vested Rights Extension | \$150.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--|---|----------|----------|---------------|--------------------------|---|
| <i>Planning & Zoning - Subdivision Fees</i> | | | | | | |
| | Conveyance Plats | \$10.00 | | per lot | | |
| | Final Plat Review | \$50.00 | \$175.00 | per map sheet | | \$50 minor subdivision per map sheet ;\$175 major subdivision per map sheet. If a third submittal is required an additional review fee will be collected. |
| | Letter of Credit Review (includes partial release requests) | \$100.00 | | | Plus engineering cost | |
| | Preliminary Plat - Applicant Appeal to Elected Board | \$100.00 | | | | |
| | Preliminary Plat - Major Revision (board hearing required) | \$450.00 | | | | |
| | Preliminary Plat - Minor Revision (no board hearing required) | \$250.00 | | | | |
| | Preliminary Plat Review - 50 or more lots | \$500.00 | | per lot | Plus \$5 per lot over 50 | |
| | Preliminary Plat Review - less than 50 lots | \$450.00 | | | | |
| | Sketch Plat Review | \$100.00 | | | | |
| | Time Extension for Plat Approval | \$150.00 | | | | |

Register of Deeds

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--------------------------|---|---------|---------|----------|--|---|
| <i>Register of Deeds</i> | | | | | | |
| | Acknowledgment | \$3.00 | | | | Not charged if the acknowledgement is performed with another chargeable service, unless the other service involves recording instruments in general or maps and plats. |
| | Birth Certificate - Certified Copy | \$10.00 | | | | |
| | Birth Certificate Registration - 1 year or more after birth | \$10.00 | \$20.00 | | | Birth registered outside of county \$10; Papers prepared and registered in same county with 1 certified copy \$20; Papers prepared in another county with 1 certified copy \$10 |
| | Birth Record Amendment | \$10.00 | | | | |
| | Certification (Probate) | \$2.00 | | | | |
| | Comparison of Copy for Certification | \$5.00 | | | | |
| | Copies - Certified with no other provision made | \$5.00 | | per page | \$5 first page; \$2 each additional page | |
| | Copies - Uncertified | \$0.25 | | per page | | |
| | Death Certificate - Certified | \$10.00 | | | | |
| | Death Record Amendment | \$10.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--------------------------|---|---------|-----|-----------|--|--|
| <i>Register of Deeds</i> | | | | | | |
| | Deeds & Documents that convey interest in Real Property | \$17.00 | | | \$17 first page; \$3 each additional page;\$2 V/fee | If a single document contains two or more instruments, there is a \$10 fee for each additional instrument (eff. 10/1/08). 1st page \$5 increase, effective 10/1/09 |
| | Deeds of Trust & Mortgages | \$28.00 | | per page | \$28 first page; \$3 each additional page; \$2 V/fee | If a single document contains two or more instruments, there is a \$10 fee for each additional instrument (eff. 10/1/08). 1st page \$6 increase, effective 10/1/09 |
| | Excise Tax on Real Estate Conveyances | \$2.00 | | per 1,000 | \$1 per 500 | |
| | Fax Charges | \$0.25 | | per page | \$.50 per page if Register of Deeds make copies | ROD decrease from \$1 to .50 cents; otherwise charge per page decreased from .50 to .25 |
| | Filing Veteran Discharge - 1 Certified Copy | \$0.00 | | | | No fees charged for records furnished pursuant to a request by the Department of Military and Veteran Affairs in assisting persons to obtain any veteran benefits. |
| | Instruments in General | \$12.00 | | per page | \$12 first page; \$3 each additional page; \$2 V/fee | If a single document contains two or more instruments, there is a \$10 fee for each additional instrument. |
| | Legitimation | \$10.00 | | | | |
| | Maps and Plats - Certified Copy | \$5.00 | | | | |
| | Maps and Plats - Recording Each Original or Revised Sheet | \$21.00 | | | | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--------------------------|---|---------|-----|------|---|---|
| <i>Register of Deeds</i> | | | | | | |
| | Marriage License - Issuing Certified Copy | \$10.00 | | | | |
| | Marriage License - Issuing Delayed Certificate and 1 Certified Copy | \$20.00 | | | | |
| | Marriage License - Issuing License | \$60.00 | | | | Increase from \$50 to \$60. |
| | Marriage License - Name Correction and 1 Certified Copy | \$10.00 | | | | |
| | Non-Standard Document Fee | \$25.00 | | | In addition to all other fees | |
| | Notary Public Qualification | \$10.00 | | | | |
| | Notary Verification (Probate) | \$2.00 | | | | |
| | Right-of-Way Plans | \$21.00 | | | \$21 first page; \$5 each additional page | |
| | Satisfaction Documents | \$0.00 | | | | No fees charged for recording a record of satisfaction in connection with the cancellation of a deed of trust. |
| | Uniform Commercial Code - 1 or 2 pages | \$38.00 | | | | Original financing statements and amendments. Local filing fees for initial financing statements, correction statements, and all amendments including terminations. |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|--------------------------|---|----------|-----|----------------|---------------------------------------|---|
| <i>Register of Deeds</i> | | | | | | |
| | Uniform Commercial Code - 3 to 10 pages | \$45.00 | | | | Original financing statements and amendments. Local filing fees for initial financing statements, correction statements, and all amendments including terminations. |
| | Uniform Commercial Code - Over 10 pages | \$45.00 | | | Plus \$2 per additional page over ten | Original financing statements and amendments. Local filing fees for initial financing statements, correction statements, and all amendments including terminations. |
| <i>Sheriff</i> | | | | | | |
| | Animal Control Violation - First Offense | \$50.00 | | | | |
| | Animal Control Violation - Second Offense | \$150.00 | | | | |
| | Animal Control Violation - Third Offense | \$250.00 | | | | |
| | Boarding | \$8.00 | | per day | | |
| | Civil Process Fee - In State | \$15.00 | | each defendant | | |
| | Civil Process Fee - Out of State | \$50.00 | | each defendant | | |
| | Concealed Carry Permit | \$80.00 | | | \$80 permit and \$10 fingerprint fee | |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|----------------|--|---------|-----|------------|--|---|
| Sheriff | | | | | | |
| | Concealed Carry Permit - Duplicate | \$15.00 | | | Duplicate for lost or stolen permit | |
| | Concealed Carry Permit - Renewal | \$75.00 | | | | |
| | Concealed Carry Permit - Retired LEO | \$45.00 | | | | |
| | Concealed Carry Permit - Retired LEO Renewal | \$40.00 | | | | |
| | Fingerprint Fee (all others) | \$10.00 | | | | |
| | Fingerprint Fee (New Concealed Handgun Permit) | \$10.00 | | | | |
| | Miscellaneous Fees | \$1.00 | | per report | \$1 for reports requested from insurance companies | |
| | Permit to Purchase Handgun | \$5.00 | | | | Valid for a period of five (5) years from date of issue, unless your address changes. |
| | Sales of property or judgment funds collected | | | | 5% (1st \$500); 2 1/2% (over \$500) + expenses of sale | |
| | Subpoena | \$15.00 | | | | |

Soil & Water

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|-------------------------|--|---------|--------|-----------|--|---|
| Soil & Water | | | | | | |
| | Hitch Pin | \$5.00 | | | | Fee assessed if Hitch Pin not returned with No-Till Drill. |
| | Hoppers Cleaning Fee | \$25.00 | | | | Fee assessed if hoppers not cleaned before return. |
| | No-Till Drill Rental - Late Fee | \$25.00 | | per day | | Late fee assessed if drill is not returned by 10:00 a.m. of scheduled due date. |
| | No-Till Drill Rental - Cabarrus County Use | \$7.00 | | per acre | | 50% if estimated acres to be planted due at drill rental; remainder due upon return. |
| | No-Till Drill Rental - Out of County Use | \$10.00 | | per acre | | 50% if estimated acres to be planted due at drill rental; remainder due upon return. |
| Solid Waste | | | | | | |
| | All Other Electronics | \$0.00 | \$0.10 | per pound | Residents no charge; Businesses \$0.10/pound | Effective January 1, 2009. Includes computers and peripherals, printers/copiers, radios, fax machines, landline and cell phones, answering machines, VCR, DVD players, stereos, mp3, PDAs, speakers, etc. |
| | C & D Special Handling | \$30.00 | | per load | | Effective January 1, 2009 |
| | Computer Monitors | \$5.00 | | | | Effective January 1, 2009 |
| | Construction & Demolition | \$25.00 | | per load | Per load weighing between 501 to 1,999 lbs. | Effective January 1, 2009 |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|---------------------------|-------------------------------------|----------|-----|-------------------------|--|---|
| <i>Solid Waste</i> | | | | | | |
| | Construction & Demolition | \$13.00 | | per load | Per load weighing up to 500 lbs. | Effective January 1, 2009 |
| | Construction & Demolition | \$31.00 | | per ton | | Increase from \$30 to \$31 per ton, Effective July 1, 2010. |
| | Mixed Debris | \$45.00 | | per ton | | Effective January 1, 2009 |
| | Mulch | \$8.00 | | per pickup/trailer load | 8 feet or less | Effective January 1, 2009 |
| | Recyclable Materials | \$0.00 | | | | Effective January 1, 2009. No charge for recyclable materials |
| | Recycling Credit | (\$4.00) | | per 2 recyclable bags | | |
| | Resident Household Solid/Yard Waste | \$6.00 | | per 32 gallon | 6 to 10 (32) gallon bags | Effective January 1, 2009 |
| | Resident Household Solid/Yard Waste | \$10.00 | | | Pickup or Trailer to 8' | Effective January 1, 2009 |
| | Resident Household Solid/Yard Waste | \$4.00 | | per 32 gallon | Up to 5 (32) gallon bags | Effective January 1, 2009 |
| | Resident Household Solid/Yard Waste | \$16.00 | | | Pickup or Trailer w/sideboards loaded over 20" H | Effective January 1, 2009 |
| | State Disposal Tax | \$2.00 | | per ton | | All loads subject to State disposal tax. |

FY 2011 Fee Schedule

| DEPARTMENT | FEE DESCRIPTION | MIN | MAX | UNIT | OTHER | COMMENTS AND NOTES |
|------------------------------|-----------------------------|---------|--------|---------|-------|-----------------------------------|
| <i>Solid Waste</i> | | | | | | |
| | Televisions larger than 20" | \$10.00 | | | | Effective January 1, 2009 |
| | Televisions up to 20" | \$5.00 | | | | Effective January 1, 2009 |
| | Uncontaminated Yard Waste | \$30.00 | | per ton | | Effective January 1, 2009 |
| <i>Transportation</i> | | | | | | |
| | ADA Transportation | \$2.00 | | | | |
| | Cabarrus Links | \$1.00 | | | | Fee set by the Federal Government |
| | Rural General Public (RGP) | \$3.00 | \$6.00 | | | |

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.

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 Offices Association to encourage governments to prepare effective budget documents.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax

administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Grants - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Interest and Penalties Receivable on Taxes - uncollected interest and penalties on property taxes.

Interfund Accounts - accounts that reflect transfers between funds.

Intergovernmental Revenues - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lease-Purchase Agreement - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Levy - the amount of tax, service charges and assessments imposed by a government.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Mandate - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

Modified Accrual Accounting Basis - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

Municipal Bond - a bond issued by a state or local government.

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.

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.

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 |
| 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----- Mike Murphy, Director | 704-920-3484 | Information Services ----- Debbie Brannan, Director | 704-920-2154 |
| Arena & Events Center----- Frank Lapsley, General Manager | 704-920-9376 | Landfill----- Rick Payne, Solid Waste Manager | 704-920-2950 |
| Animal Control----- | 704-920-3288 | <i>Recycling Division</i> ----- | 704-920-3279 |
| Clerk to the Board ----- Kay Honeycutt, Clerk | 704-920-2110 | Library Dana Eure, Director | |
| Commissioners' & Manager's Office --- Communications & Outreach John D. Day, County Manager Mike Downs, Deputy County Manager - Operations | 704-920-2100 | <i>Concord Branch</i> ----- <i>Kannapolis Branch</i> ----- <i>Mt. Pleasant Branch</i> ----- <i>Harrisburg Branch</i> ----- | 704-920-2050 704-920-1180 704-436-2202 704-920-2080 |
| Commerce----- Jonathan Marshall, Director | 704-920-2141 | Parks----- Londa Strong, Director | 704-920-3350 |
| <i>Building Inspection Division</i> ----- <i>Community Development</i> ----- <i>Zoning</i> ----- | 704-920-2128 704-920-2142 704-920-2141 | Register of Deeds ----- Linda McAbee, Register of Deeds | 704-920-2112 |
| Cooperative Extension ----- Debbie Bost, Director | 704-920-3310 | Sheriff----- D. Brad Riley, Sheriff | 704-920-3000 |
| Elections ----- Linda Grist, Director | 704-920-2860 | Social Services ----- Ben Rose, Director | 704-920-1400 |
| Emergency Management ----- Bobby Smith, Director | 704-920-2143 | Soil & Water Conservation District ---- Dennis Testerman, Resource Conservationist | 704-920-3300 |
| Emergency Medical Services ----- David Hampton, Director | 704-920-2600 | Tax Administration----- J. Brent Weisner, Tax Administrator | 704-920-2166 |
| Finance----- Pam Dubois, Deputy County Mgr - Administration | 704-920-2104 | <i>Tax Collector</i> ----- <i>Land Records</i> ----- <i>Revaluation</i> ----- | 704-920-2119 704-920-2127 704-920-2178 |
| General Services Administration----- Kyle Bilafer, Director | 704-920-3200 | Transportation ----- Randy Bass, Director | 704-920-2921 |
| Human Resources----- Don Cummings, Director | 704-920-2200 | Veterans Services ----- Travis Waldron, Director | 704-920-2869 |



The Annual Budget is published by the
Cabarrus County Finance Department

Pamela S. Dubois, Deputy County Manager – Administration

Kalesha Kennedy, Budget & Performance Manager

Becky Crabtree, Accountant

For Information Contact:

Cabarrus County Finance
65 Church Street, SE
P. O. Box 707
Concord, NC 28026-0707

704-920-2104

www.cabarruscounty.us