



ANNUAL BUDGET

Fiscal Year 2018 – 2019



CABARRUS COUNTY
America Thrives Here



Cabarrus County

North Carolina

Adopted Budget

Fiscal Year 2018-2019



Prepared by
Cabarrus County Budget Team

Special Thanks to
Finance Department, County Manager's
Office, Communications and Outreach
and Economic Development Commission



Mike Downs
County Manager

CABARRUS COUNTY

Board of County Commissioners



Left to Right: Shue, Honeycutt, Morris, Kiger, Poole

Stephen Morris (Chair)

Diane Honeycutt (Vice Chair)

Elizabeth (Liz) Poole

Blake Kiger

Lynn Shue



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cabarrus County, North Carolina for its annual budget for the fiscal year beginning July 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

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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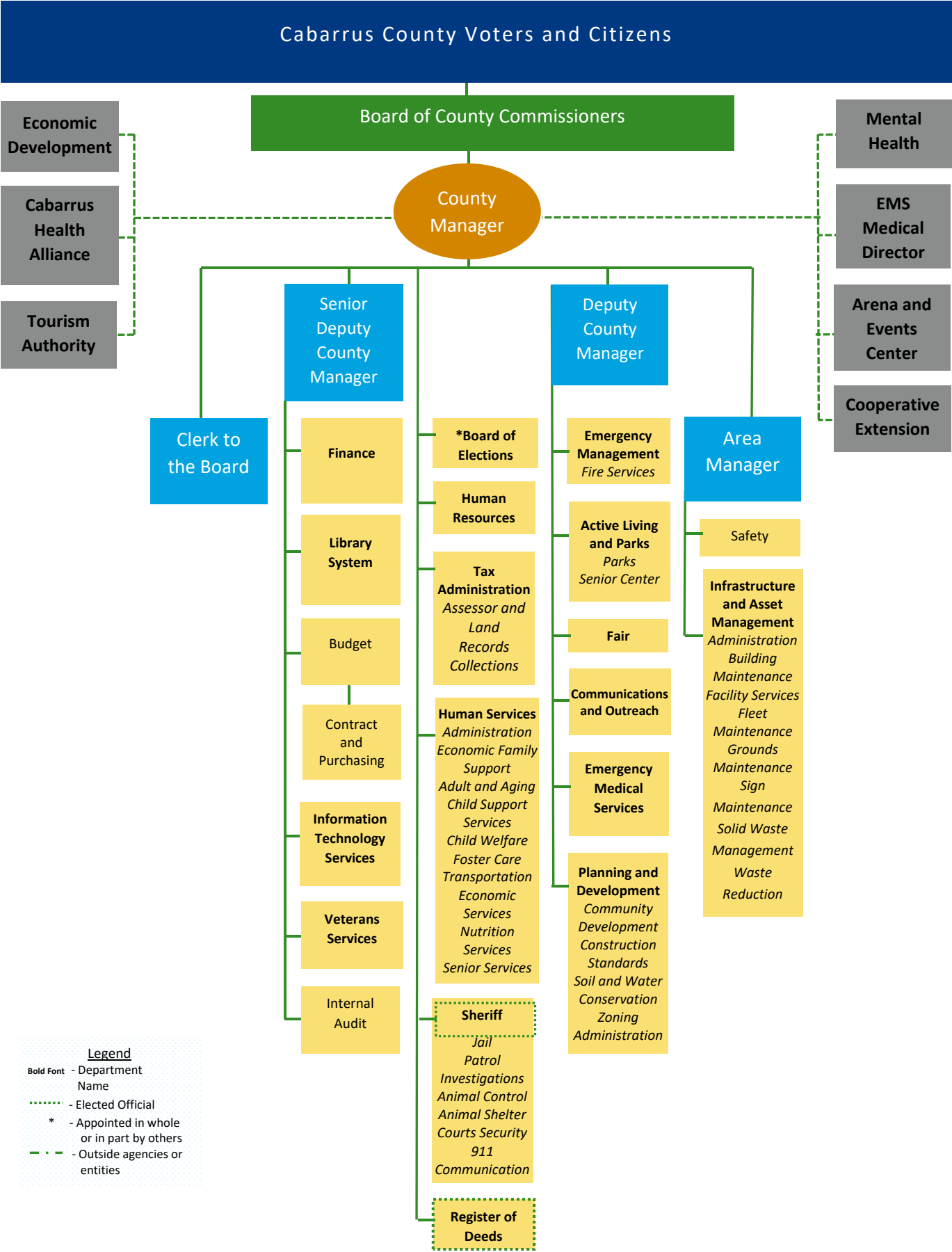
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INTRODUCTION

Introduction

CABARRUS COUNTY ORGANIZATION CHART



Introduction

READER'S GUIDE

The information contained in this document is intended to 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.

The Preliminary Budget Document for FY 2019 contains the following sections:

Introduction

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

Budget Message

The Budget Message is the County Manager's synopsis of the FY 2019 budget as presented to the Board of County Commissioners. It articulates priorities and issues for the budget year, presents actions to be taken to address these issues, and explains if and how priorities differ from the current year.

Financial Structure, Policy, and Process

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

Budget Summary

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

Fund Summaries

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

Position Summary

This section presents comparative summary level information for full-time equivalents (FTE) data by service area and department for Fiscal Years 2017 through 2019. New positions and personnel changes are also illustrated in this section.

Introduction

Five Year Financial Plan

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

Capital Improvement Plan

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

Departmental Information

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

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

- Program name/department
- Mission statement
- Legal basis of service – i.e., is it mandated, and if so, at what level
- Program Overview
- Expenditures for Personnel Services, Operations, and Capital Outlay (prior fiscal year's "ACTUAL", current year as of April 2017 "Revised", and "Adopted Budget" for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year's "ACTUAL", current year original budget as "Adopted", current year as of April 2018 is reflected as "Revised", and "Proposed Budget" for the upcoming fiscal year). Note that local tax revenues, including sales tax, are not included in summaries.
- FTEs (Full Time Equivalent employees) for prior year's "ACTUAL", current year as of April 2018 as "Revised", and "Proposed Budget" for the upcoming fiscal year.

Education

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

Other Programs

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

Debt Service

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

Supplemental Information

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

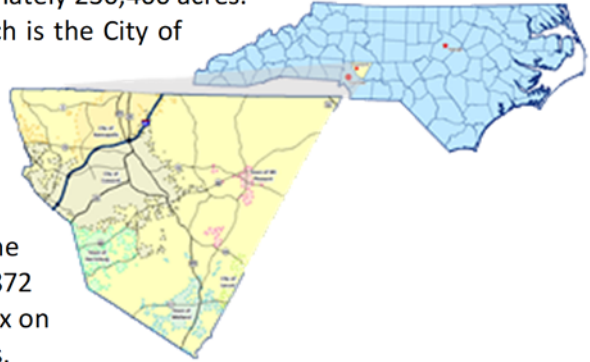
Introduction

PROFILE OF CABARRUS COUNTY

Geography/Community

The County, incorporated in 1792, is located in the Piedmont section of the State 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 six municipalities in the County, the largest of which is the City of Concord, also the County seat. Concord is situated approximately 124 miles from the City of Raleigh, North Carolina and 18 miles northeast of the City of Charlotte, North Carolina. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland, and Locust are smaller municipalities in the County. The US Census estimates that the County had a population of 206,872 as of July 2017. 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 governing board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the county's manager, clerk to the board, tax administrator and attorney. The County Manager serves as the chief executive and 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. The board is elected on a partisan basis. Board members serve four-year staggered terms, with new members (two or three) elected every two years.

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.

Commerce and Industry

The County is one of 10 counties located in the Charlotte-Gastonia-Concord, NCSC Metropolitan Statistical Area (the "*Charlotte MSA*"), which consists of Cabarrus, Gaston, Iredell, Lincoln, Mecklenburg, Rowan and Union counties in North Carolina and Chester, Lancaster and York counties in South Carolina. The Charlotte MSA, which is anchored by the City of Charlotte, was the 22nd largest metropolitan statistical area in the United States as of July 1, 2016.

The County's rapid growth, largely attributable to the County's position in the Charlotte metropolitan region, has continued to increase during this period of overall state and national economic prosperity. The County believes that its short-range and long-range planning has provided the necessary infrastructure to accommodate current and anticipated growth, and the County cooperates with its municipalities in economic recruiting and development efforts.

Introduction



parks with all municipal services available located near major highways and interstates. All of this positions the County for continued strong economic development.

The Cabarrus Economic Development Corporation (the “CEDC”), which operates with a full-time staff, serves as the primary recruiting and marketing entity. The CEDC concentrates its efforts on business retention and expansion, entrepreneurship and new business recruitment. This includes keeping an inventory of available sites within commercial and industrial

Historically, the County’s economy was primarily dependent on agriculture and the textile industry, but the County’s proximity to Charlotte and access to major interstate highways have helped diversify the County’s economy through investments in biotechnology, healthcare, manufacturing, industrial and business parks, warehousing and distribution, entertainment and hospitality, retail and aviation. A summary of significant recent events in these and other industries follows.

A summary of significant developments in these industries follows:

Healthcare

The County economy is emerging as a significant provider of healthcare services; the largest single employer in the County is Carolinas Healthcare System (CHS) NorthEast. The hospital is located in Concord and has 457 active licensed beds. CHS NorthEast is the second largest hospital facility in the Carolinas Healthcare System (CHS) network of healthcare facilities, which is the largest healthcare system in North Carolina and South Carolina and is the second largest public, multi-hospital system in the United States. CHS NorthEast provides a full range of tertiary and surgical services for residents of the County and surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children’s Hospital, The Mariam Cannon Hayes Women’s Center, The Batte Cancer Center, The Sanger Heart & Vascular Institute and a number of other specialized services and facilities. Construction began in 2017 on more than \$150 million investment in a new patient tower and outpatient heart and vascular center. CHS NorthEast has also built satellite facilities in Kannapolis and Harrisburg and owns most of the family physician offices in the County. The County is also served by the Cabarrus Health Alliance which is a public health authority and the only one of its kind in the State.



Introduction

Biotechnology and Downtown Kannapolis Revitalization

The former Pillowtex properties in Kannapolis have been redeveloped as a major mixed use development with the centerpiece of the development constituting the North Carolina Research Campus (the “Research Campus”). It includes facilities for eight major North Carolina universities whose research activities focus on biotechnology and nutrition research. At the center of the Research Campus is the 311,000 square foot David H. Murdock Core Laboratory, which houses the David H. Murdock Research Institute, a nonprofit contract research organization. Dole Food Company, Inc. has a presence on the campus as well. The Dole Nutrition Institute is a leader in nutrition education and occupies a 10,000 square foot chemistry lab within the NC State Plants for Human Health Building. They expanded the area they occupy in 2016 by relocating their east coast fresh fruit sales division into 6,800 square feet creating an additional 19 jobs on the campus. In addition to the NC State University Plants for Human Health Institute’s building, UNC Chapel Hill Nutrition Research Institute is located on the campus.

To facilitate further development on the Research Campus and finance public improvements, Kannapolis created the North Carolina Research Campus Financing District (the “Development District”), pursuant to the State’s project development financing act. This district is comprised of approximately 863 acres within the County and Rowan County. The Development District was created to finance infrastructure within and around the Development District to support the Research Campus. The boundaries of the Development District were created to capture the area in which such infrastructure was needed. The Research Campus is approximately 240 acres within the Development District. The development plan for the Development District contemplates that, when completed, the Research Campus will include more than 2 million square feet of office and laboratory space, 600,000 square feet of new retail and commercial space, 400,000 square feet of academic and civic space and approximately 1,100 new residential units. The total estimated cost of the Research Campus project is expected to exceed \$1 billion. As part of their commitment, Kannapolis completed construction of a new 36,000 square foot municipal building on the campus in 2016.

Downtown Revitalization Master Plan



Kannapolis issued \$35 million in limited obligation bonds in 2011 (the “Kannapolis Bonds”) to finance public infrastructure in the Development District. Pursuant to an Interlocal Agreement between the County and Kannapolis executed in connection with the issuance of the Kannapolis Bonds, the County agreed to pay a portion of its incremental ad valorem tax revenues actually collected in the Development District to Kannapolis to be used for the payment of not more than half of the annual payments of principal and interest due on the Kannapolis Bonds. These payments began in the fiscal year ended June 30, 2013 and end in the fiscal year ending June 30, 2027, and range (subject to a “Maximum County Contribution” ceiling) from a low of \$1,421,804 in the fiscal year ended June 30, 2013 to a high of \$1,513,677 in the fiscal year ending June 30, 2021, and total \$22,523,021.

Kannapolis has started a Downtown Revitalization project. The initial Master Plan for downtown was completed in concert with the Development Finance Initiative. That study contemplated a downtown that included 1500 residential development units, 300,000 square feet of retail, 400,000 square feet of office and one hotel. A final design for the redevelopment was completed in 2017 and, aided by major property purchases by the City, the City began demolition/construction in early 2018. The overall project includes public and private improvements. Among these are redevelopment of the main streetscape into a transportation facility that also functions as a linear park; a private demonstration project with parking deck, 280 residential units, 35,000 square feet of retail

Introduction

and a total investment over \$46 million; and a Sports and Entertainment Venue (SEV) that will house the Kannapolis Intimidators minor league baseball club plus accommodate a number of other entertainment events.

Manufacturing

The principal products manufactured in the County include optical fiber, plastic extrusion, food processing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, corrugated packaging, automobile parts and racing electronics. The largest of these manufacturers is Corning. Corning, Inc.'s fiber optics facility is located in the southeastern part of the County and is the world's largest producer of fiber optic wire. Corning is continuing to increase their manufacturing numbers. The company announced an expansion in 2017 with a value of \$109 million that will add up to 200 jobs to the estimated current base of over 500 employees.



One of the largest industrial/manufacturing parcels in the state is located in the center of the County. The campus encompasses over 2,100 acres and includes 2.4 million square feet of buildings. All assets were sold to Victory Industrial Park LLC in April 2014 and are controlled by a limited liability corporation. The manufacturing site and land on both sides of U.S. 29 is available for development. The property is also adjacent to the George Liles Parkway, which has been extended/improved and provides a four lane connector to U.S. 29, I-85, N.C. 73 and N.C. 3. In the future the four lane thoroughfare will be extended to NC 49.

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

Industry and Distribution

The County has strong industrial and distribution sectors. This strength is due, in large part, to geographic location within the larger MSA and the combination of road and rail service. In addition, the aviation sector is strong and growing (this is discussed in a separate section). The best way to summarize Industry and Distribution is by area including potential areas for growth in those sectors. The primary areas that are currently occupied and growing lie along the interstate corridor but there are also concentrations near Harrisburg and in the southern part of the County. In addition, there are areas with infrastructure in place, or being improved that are available for continued growth.



The International Business Park (IBP) is located near an interchange on I-85. The owners of the International Business Park actively pursue private investment from around the world. IBP includes a mix of over 30 companies the majority of which are global corporations.

The most recent additions to the International Business Park are two speculative buildings and two FedEx distribution facilities. An 87,000 square foot speculative building was completed in 2013 and is now occupied by DNP. The facility is expandable up to 144,000 square foot for possible future expansion needs. The FedEx SmartPost Division completed a 330,000 square foot

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facility that began operations in fall of 2015. FedEx Ground announced in December 2015 that they would occupy a 343,000 square foot facility adjacent to the SmartPost facility in the International Business Park and that has also been completed and occupied. A 75,000 square foot Class A office spec building was announced in May 2016. That office space has been completed and is available for occupancy.

There are two additional concentrations of industry and distribution along the interstate corridor at Afton Ridge and the Derita Road area. The Afton Ridge includes retail, residential and distributions center for S.P Richards (200,000 square feet) and Gordon Foods (300,000 square feet). An additional 360,000 square foot facility in Afton Ridge Business Park recently sold and is available for occupancy. Construction of a second speculative building in the Afton Ridge Business Park began in 2017 and added 216,000 square feet of space.

The Silverman Group owns two buildings, a 400,000 square foot facility and a smaller building of 150,000 square feet, at the Concord Airport Business Park (Phase I) on Derita Road. More than half of the larger building is occupied by Amazon for a distribution center. Lennox and National Kitchen and Bath Cabinetry occupy the remainder of the building. ETS Express occupies the 150,000 square foot building in Phase I. A fourth speculative building was constructed by Trinity Partners at the corner of Poplar Tent Road and International Drive. Two third party logistics companies, GEODIS and Elite Logistx occupy that building now.

Additional industrial development continues in the Concord Regional Airport area of Derita Road including the development of the 140+ acre RiverOaks Corporate Center Park and the 120+ acre Concord Airport Business Park West (Phase III) site. With the build out of these two parks, over two million new square feet of industrial space will be constructed in the coming years. Beacon partners has completed two buildings at RiverOaks Park. K1 Speed indoor kart racing and Streetside Classic Cars occupy the first building in the park. There are 3 additional buildings planned in RiverOaks. Concord Airport Business Park Phase II, which is located on Aviation Boulevard was also completed in 2016. iTek Graphics and FlyRight occupied the 108,000 square foot building in Fall 2016. Currently other multiple acre sites are under consideration by incoming projects.

The West Winds Industrial Park is located on Derita Road directly across from the airport entrance. Tenants in West Winds Industrial Park include S & D Coffee and Tea and NASCAR R&D. The most recent major addition for West Winds is a Cabarrus County legacy company – S & D Coffee & Tea. In November 2012 S & D announced a \$97 million expansion and the addition of 200 jobs at an average wage of \$36,311. The expansion boosts its production of coffee, tea, and extracts. That has been completed and S & D continues to add production lines as needed. West Winds is also home to 26 Acres Brewery.



The Midland Business Park and Intermodal Facility is a future business park to be built near NC Highway 24/27 and Highway 601. Aberdeen Carolina and Western Railway is working to develop the 70-acre business park to permit the relocation of an intermodal facility, as well as, additional distribution facilities. There are sewer infrastructure needs which are challenges to bringing rail projects to the sites but the Town of Midland, City of Concord and the Water & Sewer Authority of Cabarrus County have begun to address these challenges. The Intertape Polymer Group's 2016 announcement of a new manufacturing plant in Midland is an example of additional growth in the southern part of the County. That plant has a value of approximately \$40 million and they employ more than 50 people in the first phase. They have already announced and begun an expansion for additional production lines.

Introduction

The Kannapolis Gateway Business Park is an 85-acre park is located one mile from an interchange on I-85 and features approximately 753,000 square feet of industrial space and a 12 acre retail center. The City of Kannapolis and Mark Pierce Poole Properties, Inc., a Charlotte real estate development firm specializing in industrial, retail and office properties, constructed an industrial building there that is currently occupied by Novant - a distribution operation. That Park is also home to Stewart-Haas Racing and Haas Formula 1 U.S. headquarters and engineering team. Another distribution facility is under construction near the gateway. That facility will be a million square feet in total when completed and will house an Amazon distribution center. The facility will be a combined investment in real and personal property of over \$85 million and will have a total of 600 plus full time employees once it is in operation.

Examples of other distribution centers include: Saddle Creek, a large Florida based logistics company, which occupies over 600,000 square feet of rail-served distribution space in Harrisburg (from which it serves Wal-Mart, America's largest retailer); Carolina Premium Beverages, 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. . Shoe Show Inc. has a headquarters and distribution facility in Kannapolis. Also located in Kannapolis next to Shoe Show is Stanley Black & Decker. Shoe Show and Stanley each have over one million square feet of distribution space.

Retail

The retail mix in Cabarrus County includes sites that serve the region/state and the local economy. The regional magnet is Concord Mills which has also spurred a great deal of other retail and non-retail growth at exit 49 on Interstate 85. Other retail growth, especially grocery and services, has occurred in areas of rapid residential growth.

In 1997, The Mills Corporation and the Simon-DeBartolo Company acquired approximately 165 acres located in the southwest quadrant of the King's Grant interchange at I-85, and developed Concord Mills Mall. It opened its doors in September 1999. The 1.4 million square foot facility, which has over 200 stores, cost approximately \$240 million to complete originally. They have just completed a multi-million dollar upfit and are estimated to generate about \$250 million annually in retail sales. Concord Mills Mall is the state's largest tourism draw, with 17.5 million visitors each year and continues to create additional spin-off retail development on adjacent properties.

There are a number of new retail centers that have been constructed throughout the County as a result of the population increase that has occurred. Some of these are part of much larger mixed-use developments that also include services, employment and residential uses. For example, the Northlite Center, in the northern part of the county, is anchored by Sam's Club, Wal-Mart, Kohl's, and Hobby Lobby. Academy Sports opened two outlets including one adjacent to Northlite and one next to Concord Mills. 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. In addition, the residential growth in Harrisburg has led to the construction of one additional grocery anchored center, another that is currently under construction and a third that forms a second central mixed use district at Rocky River Road and I-485. The Afton Ridge Center (detailed in part earlier) 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.

Introduction

Aviation

Since opening in 1994, the City of Concord has developed and operated Concord Regional Airport on approximately 750 acres surrounded by I-85, Concord Mills Boulevard, Derita Road, and Poplar Tent Road. The public use commercial service airport is managed by the City's Aviation Department and operates as a self-sustaining enterprise fund. The airport has a 7,400-foot fully-instrumented and strengthened runway that can accommodate aircraft up to the size of a Boeing 737 or Airbus 320. Concord Regional Airport was the fourth-busiest towered airport in North Carolina in 2017 with 71,647 takeoff and landings.



Concord Regional Airport's public facilities include a general aviation terminal, 32,000 square-foot commercial service terminal, and 700-space two-level parking facility. The airport also includes a variety of support facilities, hangars, and over twenty-five acres of ramp space (for aircraft parking).

The airport is home to many private sector businesses providing aircraft maintenance and detailing, flight schools, aircraft charter services, air ambulance providers, and more. The airport is also home to many NASCAR corporate aviation flight departments including Hendrick Motorsports, Stewart-Haas Racing, and Joe Gibbs Racing.

Since 1991, the City has received over \$85 million in grant funding for airport development. Allegiant Air began scheduled commercial service in December 2013, which has grown to 18 weekly non-stop flights to six destinations. Over 120,000 Allegiant passengers departed from Concord Regional Airport in 2017. Many NASCAR teams and college sports teams regularly take advantage of the most convenient airport in the region.

According to a 2016 NCDOT Division of Aviation economic impact analysis, Concord Regional Airport contributes over \$160 million annually into the local economy and supports 1,940 jobs in the Cabarrus County region. There are currently 183 aircraft based at the airport with a combined taxable value of over \$138 million. Bringing additional revenues, based aircraft, and new services for the community ensures the airport's role as a critical regional economic generator and community asset.

Tourism and Hospitality

Cabarrus County has transformed itself from a textile and tobacco based economy to one of the most thriving tourism economies in the state of North Carolina. Total economic impact related to tourism in Cabarrus County has nearly doubled over the last decade. The economic impact from tourism in 2006 was \$245 million dollars. In 2016 the economic impact from tourism was \$433 million. This impact ranks Cabarrus County 11th out of North Carolina's 100 counties. These numbers can be further measured by increases in hotel demand which grew by 2% in 2017. Overall hotel Occupancy was 64.7% for the year and Average Daily Rate was \$103.70. Visitor segmentation is spread evenly amongst leisure travelers, corporate travelers, and group travelers which creates solid visitation the entire year.

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The County promotes itself through its definable motorsports brand. This is due to the large concentration of motorsports attractions, including Charlotte Motor Speedway, as well as NASCAR based teams such as Hendrick Motorsports, Roush Fenway Racing, Chip Gannasi, and Stewart-Haas Racing. Each team has race shop facilities that are open year around and they provide race fans and visitors the opportunity to watch the top racing teams in action. Charlotte Motor Speedway (“CMS”) is a major sports and recreational facility which regularly hosts activities that draw over 1,000,000 visitors per year. Each year, CMS hosts major motorsports events, including three major

NASCAR racing events which is the most in the sport. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway, also located on CMS property, hosts several events including two NHRA-sanctioned events on the only 4 lane drag strip in the world. The Dirt Track at Charlotte Motor Speedway hosts annual dirt racing events including the World of Outlaws World Finals and motocross races. The Speedway has continually diversified its events portfolio by hosting major car shows and concerts.

Additional very large scale attractions in Cabarrus County include Concord Mills Mall (detailed earlier in the document) which sees 17 million visitors annually and Great Wolf Lodge which has the largest indoor water park in the Carolinas. For conventions and meetings the Embassy Suites and Concord Convention Center is a perfect destination. This full service convention center is 45,000 sq ft and hosts corporate and association meetings from around the region.

Cabarrus County operates an Arena & Events Center which is home to the annual Cabarrus County Fair, concerts, trade shows, sports/entertainment groups and a variety of other events throughout the year. The increase in visitation has created additional development for hotels and attractions. Two new hotels were built and put in operation in 2017 and iFly, an indoor skydiving attraction, will be built in 2018.



The Cabarrus County Tourism Authority (CCTA) markets Cabarrus County utilizing the 6% Occupancy Tax levied on Hotels. The FY2019 budget for the CCTA is estimated at \$5,750,761 which represents a 1% increase over FY2018. The CCTA Mission is to “Drive visitation to Cabarrus County to generate the maximum impact through hotel stays and visitor spending.” The CCTA currently promotes Cabarrus County by spending 60.9% of its budget directly on Sales and Marketing. This outperforms other Tourism Authority’s where only 51.5% is spent on Sales and Marketing. In FY2019 the CCTA will continue to expand its reach for potential visitors through targeted marketing efforts as well as create more opportunities for conventions and meetings. Recently completed website development and wayfinding signage will help connect the visitor to attractions around the county.

Introduction

KEY COMPONENTS OF STRATEGIC PLANNING AND VISIONING



Cabarrus County began an intensive, multi-year strategic planning process in 2006 that led to the Board of Commissioners establishing a clear strategic path for the County and its departments. The County's strategic plan identifies measurable outcomes to guide our progress in the years to come.

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

Mission

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

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

Vision

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

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

Core Values

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

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

Introduction

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.

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

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

STRATEGIC GOALS	
Goal 1	Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
Goal 2	Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
Goal 3	Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
Goal 4	Support community connections through purposeful and strategic communication, enhanced education active community participation and increased access to and utilization of services.

Introduction

GOAL 1: Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Established reoccurring funding for deferred maintenance of Capital Improvement Plan. Increased funding for local teacher supplement by reaching 7.75 percent out of 8.00 percent of salary target. Met funding needs to support Capital Improvement Plan for the County and schools.
SUCCESS	<ul style="list-style-type: none"> Developed a long-term financial model for providing for the capital needs of schools with a minimum of 10 percent to be “pay as you go” (meaning 10 percent of the cost will not be financed). This will work toward a long-term goal of paying for new schools with 20 percent of construction funds designated as “pay as you go”. Progress continues to be made on this objective. Land, architectural and engineering services and opening costs are funded with cash. Construction costs are funded through sale of Limited Obligation Bonds and/or General Obligation Bonds. The Board of Commissioners have approved and funded two new schools, the Performance Learning Center and Rowan-Cabarrus Community College Advance Technology Center in FY 2018. Continued a financing plan to fund the school systems’ five-year critical needs. The Board of Commissioners have made great progress in meeting the critical needs of the County’s school systems. Strategic funding plans have been implemented to address capital, maintenance and repair, program expansion and teacher supplements. Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. The Board has maintained a level tax rate for the last six years while addressing the increasing needs of County government and our public schools. Future capital and operational needs to meet the demands and expectations of our growing county will create financial challenges for our ability to continue to maintain level tax rate.
PROGRESS	<ul style="list-style-type: none"> Develop a single comprehensive plan that focuses on sustainability efforts and defines areas for future utility extensions, land uses, and densities consistent with high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC). While a single comprehensive plan is the ultimate goal, the Board of Commissioners continue to collaborate with their municipal, educational and utility partners to address the needs of our growing county. Collaborative efforts to continue to move forward as county and municipal elected officials explore opportunities to meet the basic needs of our existing and future population and improve their quality of life. Collaboration between elected officials throughout the county for the Cabarrus County Quarter Summits, bringing all county and municipal elected officials together on a quarterly basis to discuss current issues, explore opportunities across jurisdictional and political boundaries and address the challenges of a growing and prosperous county.

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GOAL 2: Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Developed the EMS Training center master plan and the County is looking for land to consider possible site for the training center. Completed The National Incident Management Report annually and submitted to FEMA. Additionally, the Fire Study has been completed and recommendations have been made to County Management for improvements to fire service delivery. Obtained the National Weather Service Storm Ready Certification.
SUCCESS	<ul style="list-style-type: none"> Completed the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement. Created a regional, redundant 911 Communications System. Secured National Weather Services' Storm Ready County designation.
SUCCESS	<ul style="list-style-type: none"> Assessed school sites for adequate space/access/water supply for emergency and preparedness activities. Completed the initial launch the special needs registry to assist citizens in their specific needs during crisis situations and is updated annually with citizens. The Disaster Debris Management Plan has been adopted and is currently under review for annual update.
PROGRESS	<ul style="list-style-type: none"> Continue to invest in technology and industry advancements within all departments to ensure safety. Examples of these advancements include new equipment for Sheriff's deputies (civil disobedience gear) and Emergency Medical personnel (stretchers) in the field.

GOAL 3: Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Participated in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed. All of our commissioners continue to expand their knowledge of federal, state and local issues. Several members of the Board of Commissioners have obtained certifications from the North Carolina Association of County Commissioners to improve their ability to govern and lead our community.
PROGRESS	<ul style="list-style-type: none"> Institutionalized 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. Positive efforts in this area are underway. Elected officials and staff convene regularly (Chair/Vice Chair meetings and School Budget meetings) to discuss issues and continually search for ways to improve school and critical issues in the community.

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GOAL 4: Support community connections through purposeful and strategic communication, enhanced education active community participation and increased access to and utilization of services.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none">Used 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. The Cabarrus Health Alliance is preparing a new Community Needs Assessment which will identify economical, educational and social needs of our community. The Board of Commissioners will participate in that process and strive to address the needs identified to ensure that our citizens and our collective community have opportunities, programs and services in place to move forward in a positive manner.
PROGRESS	<ul style="list-style-type: none">Hold an extensive work session for information gathering and strategy development in the area of economic development. Cabarrus County, all municipalities and several private entities continue to fund and support the Cabarrus County Economic Development Corporation in their efforts to recruit, expand and retain valuable businesses within our county.

BUDGET MESSAGE

Budget Message



May 21, 2018

Honorable chairman and members of the Cabarrus County Board of Commissioners:

It is my honor to submit the recommended Cabarrus County General Fund Budget to you for fiscal year 2019 (FY19). Staff has prepared this budget in accordance with the General Statutes of North Carolina and the North Carolina Local Government Budget and Fiscal Control Act.

Through responsible planning and budgeting, we've improved efficiencies, streamlined processes, leveraged partnerships and limited program expansion. The FY19 budget balances the demands of mandated services, growth management and the need for services that improve quality of life. This balance delivers an exceptional business and living environment that our residents and businesses have sought and expect of us.

It is my recommendation that the Board of Commissioners consider the approval of a FY19 General Operating Budget of \$254,971,311, which represents a 3.23 percent increase in spending from the FY18 adopted budget. **Funding for the proposed FY19 budget requires an ad valorem rate of 72 cents.** This will require an increase of 2 cents on the current tax of 70 cents, which the County was able to maintain over the last six fiscal years. Projections indicate ad valorem tax revenues will increase by \$9,580,912 in FY19. This equates to projected growth of 6.2 percent in ad valorem taxes. While property tax revenues are expected to increase, sales tax revenues are projected to decrease by 3.37 percent, or \$1,613,467. This is primarily due to the amount of sales tax refunds that occur in a given year.

The median assessed home value in Cabarrus County is about \$160,000. For these homeowners, the proposed increase of 2 cents equates to an additional \$32 a year. The value of the increase will allow us to:

1. Take on additional debt service for the construction of the new elementary school, installation of 20 mobile units and replacement of two HVAC units for Cabarrus County Schools. Additional debt service will fund the construction of Rowan-Cabarrus Community College's Advanced Technology Center and secure future property expansions at their South Campus.
2. Continue to fund the increased cost in ongoing facility operations of both school districts as well as the community college. These costs include locally funded positions and their benefits, utilities, teacher supplements, charter schools, non-certified positions as well as other costs. The total increase for FY19 is \$4,166,367, bringing the total current expense funding to \$75,223,797. Included in the budget is the funding of 89 local teacher and principal positions to meet the need of our county's districts. The total cost of these positions is approximately \$6,211,176. Overall, funding for public schools exceeds \$124 million including debt service. Rowan-Cabarrus Community College's increased operational costs consist of the impact of the Cosmetology Program location move, addition of security officers, energy and commodity inflation and the addition of a facility technician for the Community Business Technical Center and Advanced Technology Center totaling \$325,000.
3. Increase our support for classroom services by raising the local teacher supplement to 8 percent of annual teacher salaries in Cabarrus County Schools. Kannapolis City School District currently provides a flat supplement to teachers. The District has plans to convert to a percentage of salary following the method used by Cabarrus County Schools. Increased funding is being provided to aid the district in meeting the new supplement goal of 8 percent of teacher salaries.

Budget Message

4. Staff and administer programming three days a week at a new library branch in Midland, a shared investment with the town, which will provide the facility.
5. Attract and retain a talented and diverse workforce. Several departments have requested new positions to meet additional demands. As caseload volumes continue to rise along with case complexity and increasing morale issues, Human Services is requesting an additional 12 positions. Infrastructure and Asset Management has requested a custodian and a building maintenance mechanic due to the increase in expanding building and service needs. EMS has requested 10 part-time emergency medical technicians to assist with workloads and to cover shifts when needed, as well as two additional master paramedics to continue to expand the services of the Community Paramedic program. The Construction Standards division of Planning and Development needs two additional code enforcement officers to help with the increased growth around the county. The Sheriff's Department has requested two additional detectives and one digital evidence technician to assist with increased caseloads. The Finance Department has requested two positions to assist with financial accounting and reporting and to support transparency efforts. Our Information and Technology Services Department has requested two support positions that will assist with the growing employee base and our expanding digital services. Other positions include a tax auditor to assist with revaluation and economic development incentives, a recycling technician and a construction manager, all of which are needed to address increased workload demands in their respective departments. Lastly, our library system needs one part-time library assistant at the Harrisburg Branch to assist with increased activities and one full-time and two part-time positions to staff the new Midland Branch, which is planned to begin operation in late 2018.
6. Continue to raise awareness of local problems that stem from mental health issues, including substance/opioid abuse and the services required to address them. Government, non-profit agencies and the general public meet on a regular basis to discuss the growing concerns, potential fiscal and practical demands on services and the general health of Cabarrus citizens. As a result, the new Stepping Up program is in place in our detention facility with a full-time case manager to assess and provide assistance to those coming into the facility and also help them identify and access services when they leave. Our Community Paramedic program has been a huge success and as such we are proposing the two additional paramedics to allow us to address mental health needs.
7. Keep up with the continued demands of a strong workforce in a strengthening economy. This has become more apparent in several high-need areas, such as human services, public safety, construction standards and facilities maintenance. We continue to strive to offer our current and prospective employees market-competitive compensation packages. This budget includes funding to implement the recommendations of the Public Safety Salary Study for our Sheriff, Emergency Management and Emergency Medical Services departments that was completed and approved earlier in FY18. This will help with recruiting and retaining qualified employees so we can continue to offer exceptional service to the public.

The FY19 budget process began in October 2017. Staff strategically analyzed current and scheduled programs, services and capital improvement projects. Although we continue to find innovative ways to do more with less, our population is now 206,872. If we do not provide service levels on pace with growth, it will lead to detrimental impacts on the effectiveness of County Government and, in turn, the stability of our community.

We made difficult decisions to delay or eliminate many expansion requests from County departments and local agencies in favor of dedicating more funds to schools. Even so, we are not able to address the full scope of school capital needs, which are estimated to exceed \$248,520,000 in the next three years for Cabarrus County Schools and Kannapolis City Schools. We will continue to work with our State legislators to keep current revenue sources intact and explore new funding sources to aid with school capital projects.

Budget Message

This budget upholds the vision of the board. It's an investment in programs and services that work in our community and responsibly addresses our current vulnerabilities. It also continues our precedent of sound budgeting for which the County has received recognition for 20 consecutive years.

In closing, I would like to thank the Board of Commissioners for their leadership throughout our county, region and state. Cabarrus County is recognized as a leader in many ways. It is because of your willingness to lead and support of our employees that Cabarrus County can use creativity and innovation to provide the very best public services.

I also want to commend all County employees for another great year in which they worked hard to support the goals and objectives of the commissioners and provide support to the citizens of the county.

I want to specifically thank Budget Manager Kristin Jones, Budget Analyst Lauren Tayara, Senior Deputy County Manager Pam Dubois, Finance Director Susan Fearington, Deputy County Manager Jonathan Marshall, Area Manager of Operations Kyle Bilafer, Human Services Director Karen Calhoun and Human Resources Director Lundee Covington. They have all worked extra hard on this year's budget.

Respectfully submitted,



Michael K. Downs
County Manager

Budget Message



May 21, 2018

Honorable chairman and members of the Cabarrus County Board of Commissioners:

It is my honor to submit the recommended Cabarrus County General Fund Budget to you for fiscal year 2019 (FY19). Staff has prepared this budget in accordance with the General Statutes of North Carolina and the North Carolina Local Government Budget and Fiscal Control Act. The Board of Commissioners' mission, vision and goals continue to provide direction to staff in the creation of this comprehensive and balanced budget.

Preparations for the proposed budget began with a review of the Board of Commissioners' established goals and objectives. This was to ensure the process would be strategically aligned with the board's focus on:

- Planning, growth and economic development
- Communication and transparency
- Enhanced programs and excellent public service
- Public safety
- Transportation
- Education
- Mental health including substance abuse

In October 2017, County management and our department heads began reviewing current departmental programs, services, capital improvement projects and their associated operating budgets. They evaluated the operational successes, impacts and vulnerabilities of programs and their relationship to the Board of Commissioners' vision. Adjustments were made when necessary to keep the programs united with the commissioners' established goals.

In December 2017, our department heads began the process of identifying future operational and fiscal needs of their departments. County management spent the next several months mapping a strategic budget that provides appropriate funding to ensure the success of mandated functions of county government, such as educational facilities, human service programs and public safety services. County management also reviewed our non-mandated programs, such as parks, libraries, senior centers and veteran services. These are the programs that set Cabarrus apart as a place with a strong quality of life and a productive and resilient community where prospective businesses and employers want to locate and expand in the future.

It is my recommendation that the Board of Commissioners consider the approval of a FY19 General Operating Budget of \$254,971,311, which represents a 3.23 percent increase in spending from the FY18 adopted budget. **Funding for the proposed FY19 budget requires an ad valorem rate of 72 cents.** This will require an increase of 2 cents on the current tax rate of 70 cents, which the County was able to maintain over the last six fiscal years.

The proposed budget maintains current levels of spending when possible and was reduced in some areas to cut costs. One cost-saving method includes budgeting a vacancy rate in the Sheriff's Department and the Department of Human Services, which have a number of open positions throughout the year. Another measure is to hire new positions throughout the year rather than budgeting them to start at the beginning of the fiscal year. Both measures are an effort to reduce the amount of lapsed salary at the end of the fiscal year. The proposed budget includes 42

Budget Message

new positions that will enable our departments to better address the increasing needs in their service areas as well as expanding County library services by staffing a new library branch in the Midland community.

This budget continues to address the growing capital and current expense needs of our two public school systems, Cabarrus County and Kannapolis City, as well as Rowan-Cabarrus Community College. Cabarrus County also has four charter schools, and this budget provides state-mandated funds that will follow these students to their intended charter school at the time of enrollment. The budget also provides funding for the deferred maintenance needs of our aging school buildings. Deferred maintenance needs continue to grow in both school systems and will require higher funding levels in the future to sustain our aging school facilities and to keep up with current and projected needs. Efforts have been made to create recurring funding sources for most of these needs, such as building and grounds maintenance. However, the County will need to plan for additional funding in the future.

Economic and operational impacts on the County budget

- Cabarrus County continues to experience a high volume of residential, commercial and industrial growth. Some of this growth has happened naturally, as we are part of the Charlotte Metropolitan Region. Some has occurred due to targeted economic development initiatives. Whatever the cause, development continues to have a positive impact on the County's revenues. Projections indicate ad valorem tax revenues will increase by \$9,580,912 in FY19. This equates to projected growth of 6.2 percent in ad valorem taxes. While property tax revenues are expected to increase, sales tax revenues are projected to decrease by 3.37 percent or \$1,613,467. This is primarily due to the unpredictable amount of sales tax refunds that occur in a given year. Staff will continue to monitor potential impacts to our revenue streams, including state and national economic forecasts and projections from the North Carolina Association of County Commissioners. However, County staff continues to use a conservative approach when projecting revenues for our budgetary purposes. Staff will continue to look for other available revenues through grants, state school bonds and other resources.
- The County's population is approximately 206,872, which is on pace with projections from the U.S. Census Bureau's latest publication. Cabarrus County maintains its rank of 11th largest out of the 100 counties in North Carolina. This growth continues to have an impact on our school capital and operational needs. County Government is also experiencing additional demands on our human services, libraries, senior services, public safety and parks services.
- The capital needs of our schools continue to grow. Three new schools are currently under construction in Cabarrus County, with projected openings in 2018 and 2019. This will help us better meet current needs. We also have immediate needs for additional schools and modernization/replacement of older schools due to daily increases in new county residents. This budget includes debt service to:

- Construct a new elementary school and the Rowan-Cabarrus Community College Advanced Technology Center
- Replace large HVAC systems for two schools
- Purchase 20 mobile classroom units for school growth
- Purchase land for the future expansion of the south campus of Rowan-Cabarrus Community College

The increase to debt service will be \$5,027,229. The County will also need to meet the previously mentioned deferred and current maintenance needs of our school facilities with sustained funding sources in order to keep them safe and operational for several years to come. The County has incorporated recurring funding to meet building and grounds maintenance needs. In addition, the County has included funds for the increased costs of ongoing operations, including locally funded positions with benefits, teacher supplements, non-certified positions and utilities for both school systems and the community college. Also

Budget Message

included in this proposed budget is the funding of 89 local teacher and principal positions. The total cost of these positions is about \$6,211,176.

- The number of charter school students has continued to increase. This has shifted our traditional school funding model, diverting County funds from our public school systems to these public schools of choice based on enrollment. We expect to send area charter schools \$4,415,070 to support enrollment of Cabarrus County students in the coming year.
- Despite statewide appeals from all 100 counties, the North Carolina legislature has not been willing to allocate additional lottery funding for counties' school capital needs. Therefore, the strain continues on our budget to keep up with the aggressive construction needs of our school systems. The State is considering a statewide construction bond, which if passed will provide approximately \$37.4 million dollars to Cabarrus County and \$3.8 million to Kannapolis City schools for school construction and repairs.
- The County and its partners continue to make concerted efforts to raise the profile of Cabarrus County as an economic hub of our region. Strategic economic development has resulted in the addition of several new businesses and the expansion of existing businesses in the county during the last year. In FY18, the Cabarrus County Economic Development Corporation and the commissioners completed eight projects. These new and expanded businesses are projected to increase our tax base by approximately \$163.8 million and provide approximately 850 new jobs with an average wage of \$40,500. Collaboration among elected officials throughout the county continues to be strong, resulting in shared land use plans and joint programs and services such as:
 - The new library branch in Midland
 - Tax collection services for the City of Concord as well as reduced administrative cost for tax services provided to other municipalities
 - Central permitting services with Concord and Harrisburg, with plans to include Kannapolis in the near future
 - Capital projects such as the downtown parking deck in Concord and the revitalization project in historic downtown Kannapolis.
 - Quarterly summits among elected officials and staff, which continue to provide opportunities for open discussion and a cohesive vision.

These collaborations make positive fiscal, operational and economic impacts on our community by identifying similar needs and challenges and working on those from a unified front.

- Cabarrus County has raised awareness of local issues that stem from mental health problems, including substance/opioid abuse and the services required to address them. Government, non-profit agencies and the general public meet on a regular basis to discuss the growing concerns for potential fiscal and practical demands on services and the general health of all who live in Cabarrus County. As a result, the new Stepping Up program is in place in our detention facility with a full-time case manager to assess and provide assistance to those coming into the facility and help them identify and access services when they leave. Our Community Paramedic program has been a huge success, and we propose adding two paramedics to address rising mental health needs and increasing volumes in our emergency rooms.
- Staff members continue to monitor activities of the State and Federal legislatures, and stay informed on potential impacts to County funding and programs. Our elected officials and staff continue to advocate in support of local funding and our ability to continue services needed by our citizens. The County is currently monitoring and advocating for the proposed Public School Building Bond Act and for flexibility in the use of future sales tax revenues, which are currently only available for transportation needs. An additional ¼-cent sales tax could result in approximately \$7-8 million in additional revenue that could be used to address the needs of our school systems.

Budget Message

FY19 Budget Highlights, Priorities and Issues

1. At its planning retreat in January, the Board of Commissioners identified seven priority issues for the FY19 budget:
 - Planning, growth and economic development
 - Communication and transparency
 - Enhanced programs and excellent public service
 - Public safety
 - Transportation
 - Education
 - Mental health including substance abuse
2. Cabarrus County continues to work with the majority of our municipalities on joint land use plans as we look to the future. The intent of these plans is to meet the needs of our citizens and guide government infrastructure investment that maintains responsible spending and growth. We currently have joint land use plans with four of our six municipalities. Hopefully this will include all municipalities in the near future.
3. The Board of Commissioners continues to build upon established channels and explore new ways to communicate with the public frequently and transparently. The County has completed a very successful branding campaign, a complete website redesign and launched a livestream version of the County's PEG television channel. Website users have already benefitted from visual consistency, enhanced experiences and increased reach of programming. The intent of the redesign was to attract economic development, promote viewing of Board of Commissioners meetings and help successfully deliver information about County programs and services. The County also funded and helped Cabarrus County Schools reactivate its TV channel to expand communications capabilities. We also will continue to support a financial transparency tool that enables citizens to better understand where and how their tax dollars are spent.
4. The Board of Commissioners, County staff and County departments individually and collectively continue to win awards at the state and national level. These awards recognize the many efforts that creatively and responsibly offer the highest level of programs and services to our citizens. We are proud to recognize the Board of Commissioners, Communications and Outreach, Construction Services, Cooperative Extension, Emergency Medical Services, Fair, Finance, Human Resources and Information Technology Services departments for their achievements.
5. The continued demands of retaining a strong workforce in a strengthening economy have become more apparent in several high-need departments, including human services, public safety, construction standards and facilities maintenance. We continue to strive to offer our current and prospective employees market-competitive compensation packages. This budget includes funding to implement the recommendations of the completed Public Safety Salary Study for our Sheriff, Emergency Management and Emergency Medical Service departments. This will help recruit and retain qualified employees, so we can continue offering exceptional service to the public.
6. Several departments have requested new positions to meet additional demands. Human Services requested 12 additional positions to help with increased case volume and complexity. Infrastructure and Asset Management has requested a custodian and a building maintenance mechanic due to expanding building and service needs. EMS has requested 10 part-time emergency medical technicians to cover shifts when needed, as well as two additional master paramedics to continue expanding services of the Community Paramedic program. The Construction Standards division of Planning and Development needs two additional code enforcement officers to help with increased growth around the county. The Sheriff's Department has requested two additional detectives and one digital evidence technician to assist with

Budget Message

increased caseloads. The Finance Department has requested two positions to assist with financial accounting and reporting and to support transparency efforts. Our Information and Technology Services Department has requested two support positions that will assist with the growing employee base and our expanding digital services. Other positions include a tax auditor, a recycling technician and a construction manager, all of which are needed to address increased workload demands in their respective departments. Lastly, our library system needs one part-time library assistant at the Harrisburg Branch to assist with increased activities and one full-time and two part-time positions to staff the new Midland Branch, which is planned to begin operation in late 2018.

7. The Board of Commissioners and staff will continue to work with the United States and North Carolina departments of transportation and our municipalities to advocate for additional roads and improvement of existing roads. Tracking these projects ensures that congestion, safety and mobility issues that exist are at the forefront when those decision-makers meet and plan future projects. Due to the hard work of all our elected officials, Cabarrus County and its municipalities benefitted from State and Federal funding over the last several years that improved transportation in our growing county. The I-85 project should be completed during the next fiscal year. Additional projects throughout the county are on schedule to begin during the next year. The County and the cities of Concord and Kannapolis are currently launching a countywide transportation study that will include the evaluation of the CK Rider Bus System and the Cabarrus County Transit System. The study will look at our ability to connect to transportation systems in adjacent counties as well.
8. The County will take on additional debt service for the construction of the new elementary school, installation of 20 mobile units and replacement of two HVAC units for Cabarrus County Schools. Additional debt service will fund the construction of Rowan Cabarrus Community College's Advanced Technology Center and future property expansions at their South Campus.
9. The Board of Commissioners' Mental Health Advisory Board continues to address issues surrounding mental health. As those issues increase in our community and throughout the nation, the need for additional services has become apparent. We are investigating strategies that we hope to implement during FY19. This has become a countywide initiative with participation from representatives of public, private and non-profit agencies. Our Community Paramedic program, the implementation of the Stepping Up program and the many successful community meetings on opioid and general substance abuse are a direct result of this board's efforts. The next step will be to add a mental health navigator position to our Human Services department.

Cabarrus County and its municipalities continue to trend in a very positive direction. Our elected officials throughout the county and their staff members must continue collaborative efforts to keep up with our growing community and the demands for exceptional programs and efficient services.

Our emphasis on economic development must continue to move forward. This emphasis is important as we strive for an increased tax base and many more quality jobs that will have above average salaries to improve the lives of those who call Cabarrus County home. The additional revenues realized from economic development assist in meeting the capital and operational needs of our County Government. These funds will maintain normal County programs and services and assist in meeting expectations of continual improvement and expanded ability to support important investments in our community. These include:

- Providing state-of-the-art public safety services
- Creating engaging, accessible libraries
- Developing beautiful parks for recreation, personal fitness and preservation of open space

Budget Message

- Supporting quality schools and teachers
- Delivering quality, friendly human services for those times in our lives when we, or someone we know, are most vulnerable

These initiatives will improve our county, enhance the place we call home and attract businesses that want to locate to a place where their employees can live and their families can thrive.

Looking to the future

Cabarrus County is the 11th largest county in North Carolina, and it's growing every day. We've worked very hard to keep with up the demands of our growing community and the associated costs to provide the expected programs and services at a conservative to moderate tax rate. For the last six years, we have supported the county's needs through tax base growth, conservative budgeting, frugal operational practices and delaying much-needed facilities and programs.

We are now at a point where we can no longer meet the needs of our school systems and the public's expectations of parks, senior centers, libraries, etc. without additional revenues. In addition to our regular sources, we will need to continue seeking additional revenue from sources such as the state school construction bonds and the 1/4-cent sales tax. Lastly, we must consider adjusting the ad valorem tax rate to a level that can meet the demands of programs while maintaining service expectations.

In closing, I would like thank the Board of Commissioners for their leadership throughout our county, region and state. Cabarrus County is recognized as a leader in many ways. Your willingness to lead and support of our employees allows us to approach challenges with creativity and innovation, resulting in the very best public services.

I also want to commend all County employees for another great year in which they worked hard to support the goals and objectives of the commissioners and provide support to the citizens of the county.

I want to specifically thank the following people, who all worked extra hard on this year's budget: Budget Manager Kristin Jones, Budget Analyst Lauren Tayara, Senior Deputy County Manager Pam Dubois, Finance Director Susan Fearington, Deputy County Manager Jonathan Marshall, Area Manager of Operations Kyle Bilafer, Human Services Director Karen Calhoun, and Human Resources Director Lundee Covington. They have all worked extra hard on this year's budget.

Respectfully submitted,



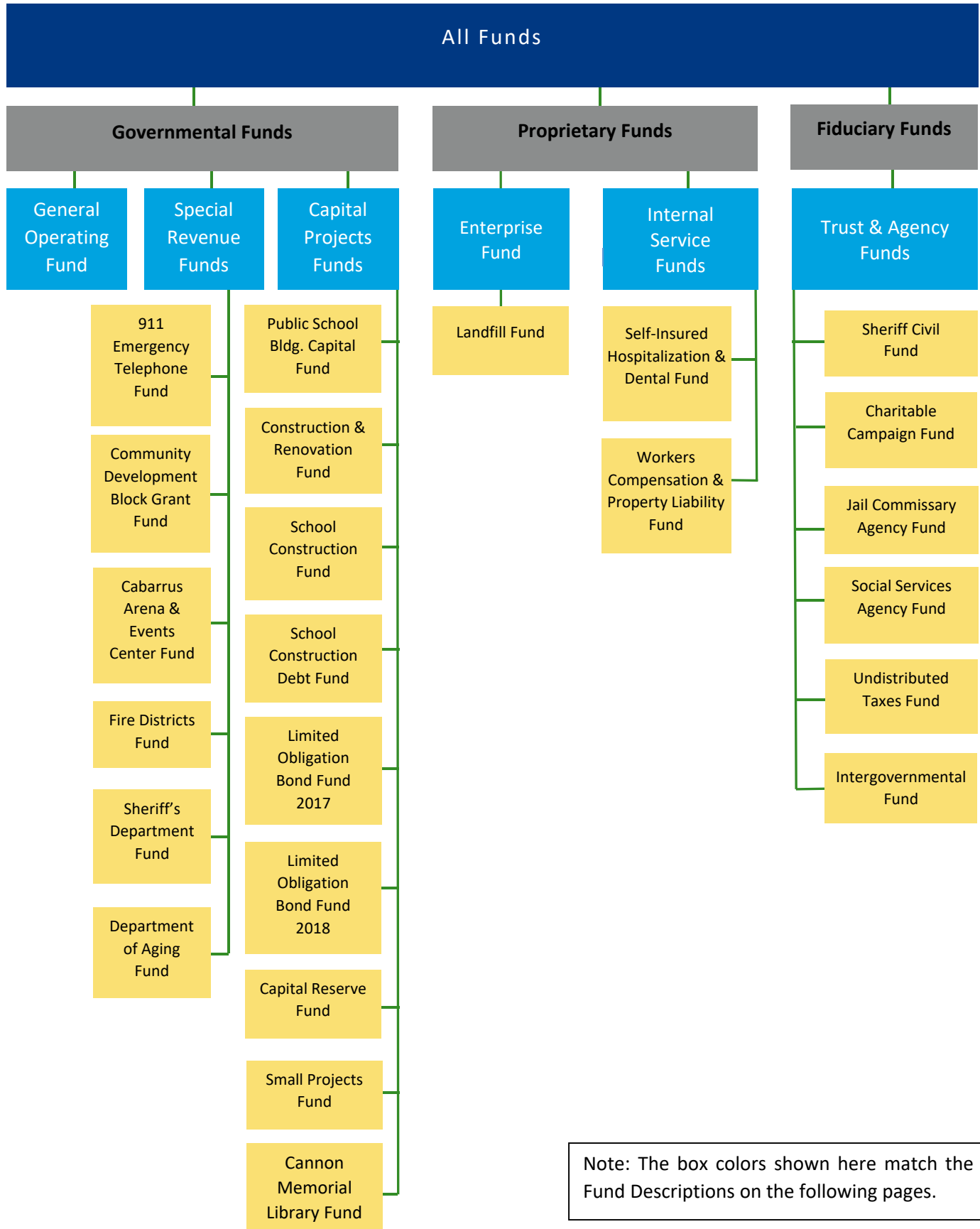
Michael K. Downs
County Manager



FINANCIAL STRUCTURE POLICY AND PROCESS

Financial Structure, Policy and Process

FUND STRUCTURE



Financial Structure, Policy and Process

FUND RELATIONSHIPS

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

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

Use the color coordination on the Fund Structure diagram on the previous page.

GENERAL OPERATING FUND

001 General Operating Fund

SPECIAL REVENUE FUNDS

401 911 Emergency Telephone System Fund
410 Community Development Block Grant Fund
420 Cabarrus Arena & Events Center Fund
430 Fire Districts Fund
461 Sheriff's Department Fund
532 Department of Aging Fund

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund
343 Construction & Renovation Fund
364 School Construction Fund
368 School Construction Debt Fund
450 Capital Reserve Fund
534 Cannon Memorial Library Fund
369 Limited Obligation Bond Fund 2017
370 Limited Obligation Bond Fund 2018

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

600 Workers Compensation & Property Liability Fund
610 Self-Insured Hospitalization & Dental Fund

TRUST AND AGENCY FUNDS

515 Sheriff Civil Fund
520 Charitable Campaign Fund
540 Jail Commissary Agency Fund
560 Social Services Agency Fund
570 Undistributed Taxes Fund
571 Intergovernmental Fund

Financial Structure, Policy and Process

FUND DESCRIPTIONS

GOVERNMENTAL FUNDS

General Operating 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.

- **Emergency Telephone System Fund** – This fund accounts for revenues received from subscriber fees that are specifically restricted for the operation and maintenance of a countywide Emergency 911 network.
- **Community Development Block Grant (CDBG) Fund** – This fund accounts for revenues received under the Community Development Block Grant Program that are specifically restricted to the revitalization of selected areas of the County.
- **Cabarrus Arena and Events Center Fund** – This fund accounts for revenues received from rental, user fees and general fund support that are specifically restricted to the operation of the facility.
- **Fire Districts Fund** – This fund accounts for property taxes collected and disbursed on behalf of the Fire Departments that protect the unincorporated areas of the County.
- **Sheriff's Department Fund** – This fund accounts for the collection and appropriation of federal and state funds received specifically for the Cabarrus County Sheriff's Department.
- **Department of Aging Fund** – This fund accounts for the activities associated with contributions for senior citizen activities and projects.

Capital Projects 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.

- **Public School Building Capital Fund** – This fund accounts for the acquisition, construction, renovation, and repair of various school facilities financed with revenue from the State of North Carolina under the School Facilities Finance Act of 1987 and revenue from the North Carolina Lottery proceeds. Funds can also be used to pay school related debt service.
- **Construction and Renovation Fund** – This fund accounts for the planning, design, construction, and/or renovation of public facilities.
- **School Construction Fund** – This fund accounts for the planning, design, construction, and/or renovation of schools funded through cash (non-debt).
- **School Construction Debt Fund** – This fund accounts for the planning, design, construction and/or renovation of schools through the issuance of Limited Obligation Bonds (LOBs).
- **Limited Obligation Bond (LOBS) Fund 2017** – This fund accounts for the planning, design, construction, and/or renovation of schools financed through the issuance of Limited Obligation Bonds (LOBs).

Financial Structure, Policy and Process

- **Limited Obligation Bond (LOBS) Fund 2018** – This fund accounts for the planning, design, construction, and/or renovation of schools financed through the issuance of Limited Obligation Bonds (LOBs).
- **Capital Reserve Fund** – This fund accounts for the accumulation of resources to be used specifically for capital projects designated by the Board of Commissioners.
- **Small Projects Fund** – This fund accounts for the collection and appropriation of general fund revenues and federal and state grant funds received specifically for use by the appropriate County departments who have received the funds.
- **Cannon Memorial Library Fund** – This fund accounts for the activities associated with Concord Library activities.

PROPRIETARY FUNDS

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

- **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.

- **Self-Insured Hospitalization and Dental Fund** – This fund accounts for the administration and operation of the County's employee hospitalization and dental insurance.
- **Workers Compensation and Property Liability Fund** – This fund accounts for the administration and operation of the County's self-funded workers compensation and property liability transactions.

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.

- **Sheriff Civil Fund** - This fund accounts for collections of civil writs from citizens prior to distribution to plaintiffs.
- **Charitable Campaign Fund** – This fund accounts for the collection of employee charitable giving and the disbursement to various agencies selected annually.

Financial Structure, Policy and Process

- **Jail Commissary Fund** – This fund accounts for the collection and disbursement of jail inmate’s personal money.
- **Department of Social Services Agency Fund** – This fund accounts for moneys held by the Department of Human Services as agent for various individuals who are incapable of managing their own financial affairs.
- **Undistributed Taxes Fund** – This fund accounts for the collection of property taxes and the disbursement of the taxes to the county and to the municipalities located in the county.
- **Intergovernmental Fund** - This fund accounts for the accumulation of fines and forfeitures before they are distributed to the local School Boards.

BASIS OF BUDGETING AND ACCOUNTING

In accordance with North Carolina General Statutes, all funds (governmental, proprietary and fiduciary) of the County are budgeted and accounted for on a modified accrual basis. Under this basis,

- **Revenues** are recognized in the accounting period in which they become measurable and available.
 - Revenue from property taxes is recognized in the fiscal year for which the taxes are levied.
 - Revenue from grants, entitlements and donations is recognized in the fiscal year in which eligibility requirements have been satisfied.
- **Expenditures** are recognized in the period in which they are incurred.
 - An example is general capital asset acquisitions.
- One exception to this applies to **principal and interest** due on general long-term debt, claims and judgments and compensated absences, which are considered to be expenditures in the year payments are due.
- **Reporting**
 - **Governmental funds** financial statements are reported using the current financial resources measurement focus.
 - **Proprietary and fiduciary funds** financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, except for the Agency Funds which have no measurement focus.

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 or Budget Officer.

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.

Financial Structure, Policy and Process

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.
5. To comply with North Carolina Budget and Fiscal Control Policies.

Operating Budget Summary

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)). The County reviews financial policies annually in the following areas:

- Revenue
- Reserve
- Capital Improvement
- Debt
- Accounting/Financial Reporting
- Cash Management
- Investment
- Contract Administration
- Personnel Management

These policies are described in detail on the following pages.

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.

Financial Structure, Policy and Process

User Fees

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

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

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

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

Grant Funding

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

Other Revenue

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

Expenditure Policy

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

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

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

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.

Financial Structure, Policy and Process

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

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

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

On June 18, 2018, 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 2019 fiscal year. If unassigned fund balance at the end of the current fiscal year is less than the approved fund balance level, the deficiency should be replenished in the coming fiscal years, not to exceed a total of three consecutive years.

Capital Improvement Policy

The County will update and annually readopt 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.

Financial Structure, Policy and Process

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

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

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

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

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

Cash Management Policy

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

Financial Structure, Policy and Process

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.

Financial Structure, Policy and Process

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.

Financial Structure, Policy and Process

- 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.

Financial Structure, Policy and Process

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

Contract Administration Policy

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

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

The Department Head, County Manager or Chairman of the Board of Commissioners should sign contracts according to levels defined. If a contract is in writing, an original should be kept in the contract file (in the Contract Administrator'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.

Financial Structure, Policy and Process

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

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

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

BUDGET PROCESS

The County's annual budget process is a method of planning and communicating operational and capital objectives and allocating financial resources to achieve them. The process is usually performed during the seven-month period spanning from December until 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.

Cabarrus County management starts the budget season with a retreat for the Board of Commissioners and staff to openly discuss community needs for the following year's budget. This is also an opportunity for Department Heads to present current departmental needs and concerns to the Board. The budget process progresses through three levels before adoption.

Level 1

Department Recommendation – The head of each department enters his or her budgetary requests and budget and Finance staff enter all salary projections, school budgets and debt. Department heads, County Managers, the Area Manager and Budget staff meet in budget conferences to discuss budget highlights, changes and performance measures.

Level 2

Manager's Recommendation –The submitted budgets are thoroughly reviewed, revenues and expenditures are adjusted and items that do not align with upcoming County strategies are removed. During this phase, the budget is balanced and presented to the Board of Commissioners.

Level 3

Board Approved – In the final phase of the budget process, the Board of Commissioners review and share this "preliminary budget" with the public. If they do not have any objections, the final annual budget is approved and adopted.

Any changes made after the Board approves the budget must go through the Budget Amendment process (see section on Amendments to the Budget Ordinance).

BUDGET ADOPTION

The annual budget serves as the foundation for the County's financial planning and control. Chapter 159 of the North Carolina General Statutes prescribes a uniform system of budget adoption, administration and fiscal control. All agencies of the County are required to submit requests for appropriation to the County Manager by the end of February each year. The County Manager uses these requests as the starting point for developing an adopted budget. The budget is prepared by fund, function (e.g., public safety) and department (e.g., Sheriff). Not later than

Financial Structure, Policy and Process

July 1, the Board of Commissioners is required to adopt a budget ordinance making appropriations and levying taxes for the budget year in such sums as the Board may consider sufficient and proper, whether greater or less than the sums recommended in the adopted budget. The budget ordinance authorizes all financial transactions of the County except:

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

FY 2019 BUDGET PROCESS CALENDAR	
Month/Date	Description
December	Budget and Capital Improvement Program (CIP) materials are distributed to all departments
January	Department staffs formulate service level and performance objectives and determine financial resources required to achieve them. Capital Improvement requests are submitted to the Finance Director for review.
February	Board of Commissioners are briefed at a Retreat on expected revenues and expenditures for the upcoming fiscal year
March	Department directors present their budget and CIP requests to the budget staff and County Manager. Revenue and expenditure projections are made
April	
30*	Departmental budget requests due
May	
15*	Community College and School System Requests Due Budget is presented to the Board of Commissioners at a scheduled meeting in May. Copies of the budget are available at the Finance Department and at the County libraries in Concord, Kannapolis, Harrisburg, and Mt. Pleasant. Budget work sessions are held in late May to review the preliminary budget
*	A public hearing must be advertised and held before adoption of the annual budget by the Board of Commissioners.
June	
1*	Balanced Budget and Budget Message Submitted to Board of Commissioners
no later than 30	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.
July	Board of Commissioners must have adopted annual budget

* N.C. Local Government and Fiscal Control Act mandated deadlines for legal requirements.

Financial Structure, Policy, and Process

AMENDMENTS TO THE BUDGET ORDINANCE

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

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

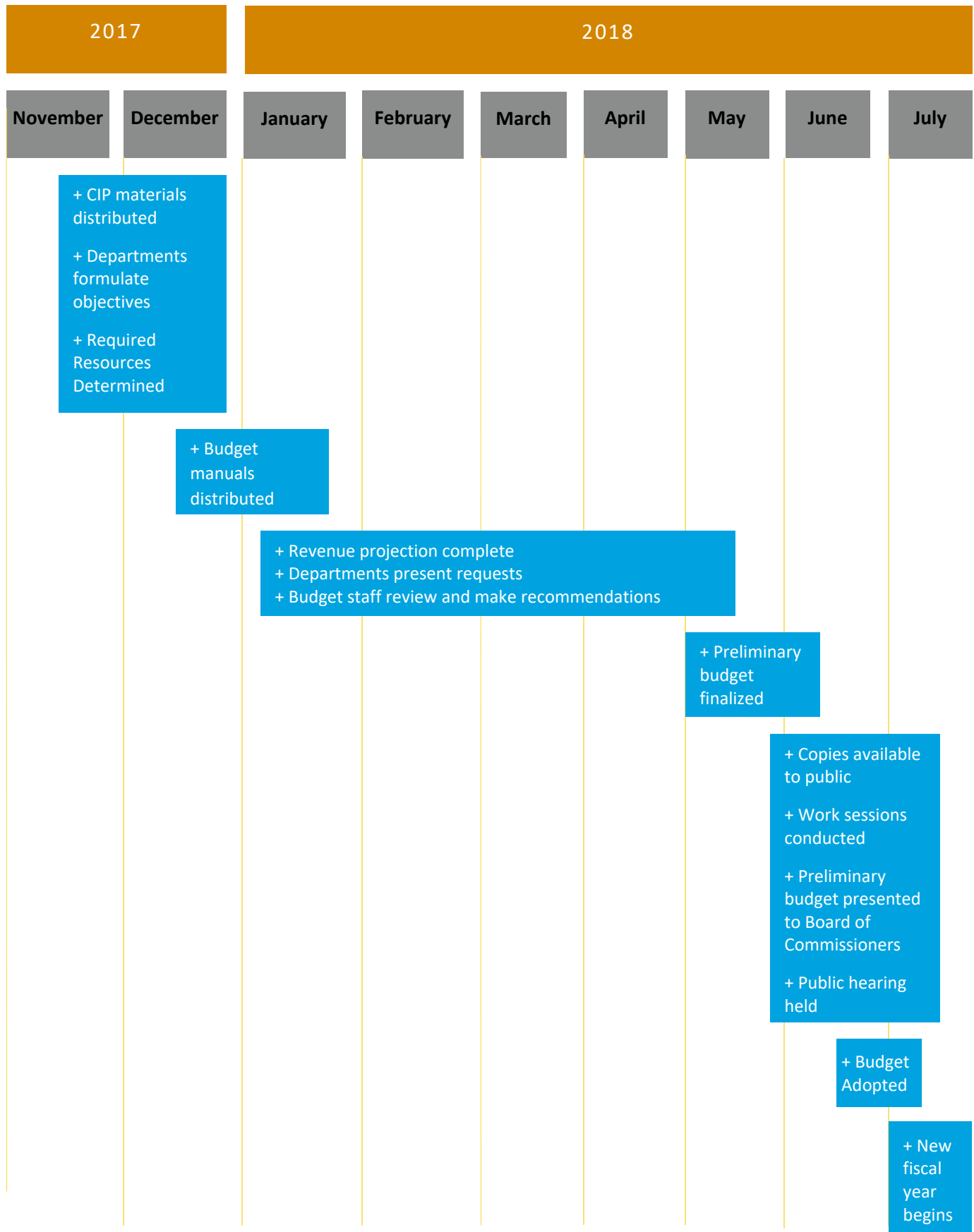
As allowed by statute, the Board has authorized the County Manager and/or Budget Director, or designee to transfer moneys from one appropriation to another or within the same fund, or modify revenue and expenditure projections, subject to such limitations and procedures as it may prescribe. These limitations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

1. The Budget Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Budget Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Budget Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

All other changes require the special approval of the Board.

Financial Structure, Policy and Process

FY 2019 BUDGET CALENDAR





BUDGET SUMMARY

Budget Summary

REVENUES SUMMARY

The County receives revenue from many sources. These revenues can be affected by an array of external factors such as economic trends, social trends and even the weather. Being a part of the Charlotte Metropolitan Statistical Area (MSA) benefits Cabarrus County due to prosperity in economic growth of the region.

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

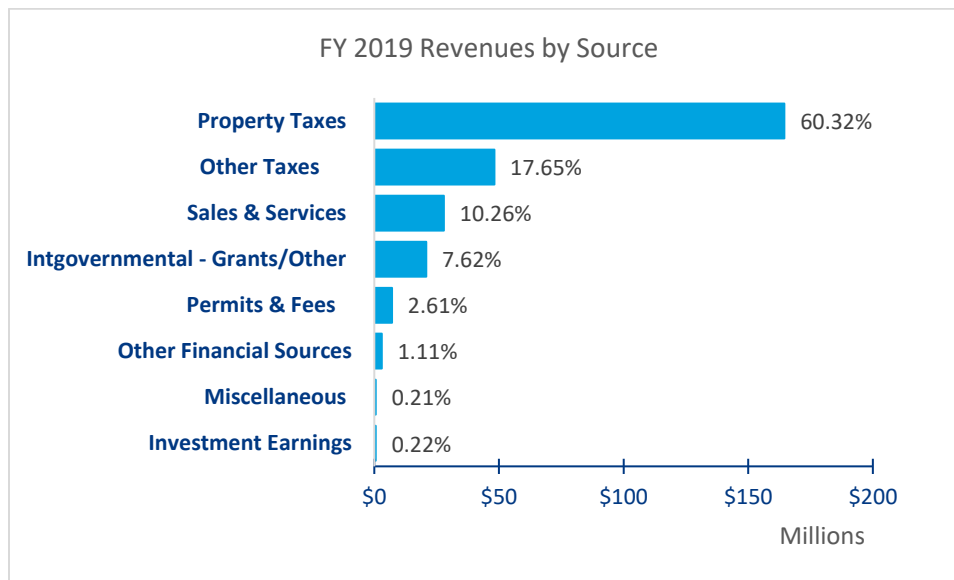
The projection of revenues for FY 2019 is based on anticipated growth in property tax revenues and an increase in register of deeds, ambulance fees and building permit fees. Projections for sales tax revenue are projected at a decrease for FY 2019 based on high sales tax refunds the County is experiencing. Further details can be found in the Five-Year Plan section of this document.

The following two sections present the revenues for FY 2019 by source and fund.

FY 2019 REVENUES BY SOURCE ALL FUNDS		
REVENUE SOURCE	REVENUE DESCRIPTION	FY 2019 ADOPTED
AD VALOREM TAXES	Revenue derived from property tax	\$ 164,527,608
OTHER TAXES	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	48,153,664
INTERGOVERNMENTAL - GRANTS/OTHER	State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related	20,791,307
PERMITS & FEES	Fees collected for various services or privileges performed or approved by the governmental unit	7,116,080
SALES & SERVICES	Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	27,972,596
INVESTMENT EARNINGS	Revenue earned on idle monies held by the County for investment	589,046
MISCELLANEOUS	Revenues collected for various activities of the County that are not specific in nature	578,452
OTHER FINANCIAL SOURCES	Includes inter-fund transfers and fund balance appropriations	3,039,500
TOTAL		\$ 272,768,253

Budget Summary

REVENUES BY SOURCE



Revenue sources have been grouped into the following eight categories:

Property (Ad Valorem) Taxes

Ad valorem (property) tax revenues are generally estimated in the budget process by analyzing current values of property during February through April each year. The values are reviewed for reasonableness, known external factors and historical patterns of taxpayer appeals of these values. The values are used to calculate the revenue generated by applying the tax rate and collection percentage. This process is repeated several times leading up to the adopted budget to ensure the most current values are used for the budget process. Over the past several years, property tax valuations grew steadily. The revaluation of real property required by state statute every eight years is completed and is effective for taxes listed on January 1, 2017. Cabarrus County conducts revaluations every four years rather than the maximum eight years.

FY 2019 property tax revenue is based on an adopted tax rate of \$0.72 per \$100 of assessed valuation (a two cent increase from the FY 2018 rate). The total taxable property value is estimated at \$22,875,000,000 which is a 2.5% increase from the estimated FY 2018 final valuation. Ad valorem (property) tax value includes \$1.975 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. Following the requirement, a collection rate of 100% was applied to tax calculations on motor vehicles and 98.96% on all other property for a combined collection rate of 99.05%.

At the adopted tax rate, FY 2019 property tax revenues, excluding motor vehicles, are estimated at \$148,915,008. This is an increase of 7.28% or \$10,099,666 above the FY 2018 amended budget. Valuations for motor vehicles have increased by 4.44% or \$592,900 above the FY 2018 amended budget. Therefore, the budget for motor vehicle taxes for FY 2019 is \$13,935,600.

Budget Summary

The ad valorem taxes category includes delinquent taxes, which are projected to decrease by \$500,000 from the FY 2018 amended budget. All ad valorem budget estimates are based on actual value, along with current and prior year actual collections and are only budgeted in the General Fund. Total revenues in this category are budgeted at \$164,527,608, which is an increase of 6.60% or \$ \$10,181,766 above the FY 2018 amended budget of \$154,345,842. These revenues account for 60.32% of the total fund revenue in the FY 2019 adopted budget.

Other Taxes

Overall, revenues from other taxes are budgeted at \$ 48,153,664, a decrease of \$1,457,290 or 2.94% from the FY 2018 amended budget of \$49,610,954. This category consists primarily of sales taxes but also includes cable franchise fees, gross receipts tax and disposal tax on white goods. The State collects sales taxes, deducts a collection fee, refunds to non-profits and returns the remaining amount to the County.

There are four separate sales taxes: Article 39, Article 42, Article, 40 and Article 46. 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) are allocated among all the state's counties based on the portion of the state's total population that resides there. An additional ¼ cent Cabarrus County sales tax (Article 46) is committed to pay school debt service.

Sales tax is a volatile revenue source due to the current economy of the surrounding community within the state. The County keeps a history of sales tax revenues collected over the past decade for forecasting purposes and historical trends. Revenue estimates are projected utilizing the historical collections along with state provided estimates. A very conservative approach is taken with this revenue estimate because of its dependence upon the local and state economies and the volume of non-profit refunds each year. Other revenues in this category are estimated using state estimates and historical trends.

The total sales tax budgeted for FY 2019 is \$46,280,487, which is a 3.37% or \$1,613,467 decrease below the FY 2018 amended budget of \$47,893,954 based on activity in the economy. Three factors influence normal growth in sales tax: growth in retail and sales, value of non-profit refunds and expansion of items subject to sales taxes. The County receives notification of refunds as they occur with no ability to budget in advance. Refunds are averaging 12.3% for FY 2018, which impacts projections for FY 2019. Sales tax revenues are distributed as a proportion of the whole among the local governments and fire districts based on their respective property tax levies—a change by one impacts all.

Sales taxes, franchise fees, white good disposal taxes and gross receipts taxes are budgeted in the General Fund. All budget estimates are based on current and prior years' actual collections and known external factors. This category comprises 17.65% of total revenues.

Intergovernmental Revenues

Intergovernmental revenues of \$19,961,943 in the General Fund, \$40,000 in the Landfill Fund and \$789,364 in the 911 Emergency Telephone Fund represent 7.62% of total revenues and consists primarily of state and federal grants. The major revenues are Department of Human Services Programs (approximately \$14 million), transportation grants (\$497,792), 911 subsidies (\$789,364), court facility fees (\$368,000), state library grant (\$196,989), School Resource Officer funding (\$541,000) Medicaid Hold Harmless funding (\$2,000,000), Community Development funding (\$341,102) and some other governmental revenues not related to grants. The overall intergovernmental category revenue of \$20,791,307 decreased by \$3,093,687.00 or 12.95% from the FY 2018 amended budget of \$23,884,994.

Budget Summary

Permits and Fees

Permit and fee revenues are anticipated to increase by \$631,189 in the FY 2019 adopted budget to \$7,116,080 . This category accounts for 2.61% of total revenues. Revenues generated in this category are primarily from two sources: Register of Deeds and Building Inspection Fees.

Register of Deeds fees for FY 2019 are budgeted at \$2,761,154, which is a decrease of \$50,596 or 1.80% under the FY 2018 amended budget amount of \$2,811,750. Based on recent trends, Construction Standards Building Inspection fees are projected to increase by 19.32% to \$3,970,000 from the FY 2018 amended budget of \$3,327,121. Register of Deeds fees largely relate to the recording of documents, like the sale of property or the refinancing of a mortgage. For building inspection fees (fees collected on the construction of a new home/facility or an addition to them), historical trends are kept to evaluate this revenue source, but it is also estimated based on the number of building permits issued each year. In a growing community, such as Cabarrus, building permits generally increase each year. The County benefits from looking at both historical trends and current activity. An analysis of these factors is used to project the revenues for the annual budget process.

Other fees such as solid waste franchise fees in the amount of \$30,000 and waste disposal fees in the amount of \$117,181 are budgeted in the landfill fund bringing the total of all permits and fees to \$7,116,080. Waste disposal fees in the landfill fund are anticipated to increase over the FY 2018 amended budget of \$85,000 to \$147,181 for FY 2019. All budget estimates are based on prior and current year expenditures, trends and economic conditions. The revenue projections reflect the amended fee schedule if approved. An amended fee schedule is required due to increase tip fees at Charlotte Motor Speedway Landfill.

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 to the public, other internal governmental departments or other governments. This category includes landfill tipping fees, EMS transport fees, deputy reimbursements, jail fees, tax collection fees, various recreation program participation fees (including the County Fair) and Medicaid reimbursements related to case management and transportation.

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

Revenues in this category are projected to increase to \$27,972,596, which is a \$2,539,659.00 or 9.99% above the FY 2018 amended budget of \$25,432,937. Since so many areas are included in this category some of them experienced increases and others decreased. The increases for this category include: ambulance fees at an increase of \$574,283, an increase of \$216,000 for the Jail's State Misdemeanant Confinement Program (SMCP) fees, \$11,500 in Jail Fees received from concessions services and \$59,000 in pay phone program fees in the Jail. This category of revenues also includes \$947,000 in the Landfill Fund, \$594,000 in the Arena Fund, \$11,190,475 in the Self-Insured/Dental Fund and \$2,237,715 in the Workers Compensation and Liability Fund resulting in the total for all funds of \$27,972,596 or 10.26% of the overall budget.

Investment Earnings

Investment earnings are revenues earned on idle money held by the County for investment. Total investment income is expected to increase by \$79,545.00 from the FY 2018 amended budget of 509,501. \$500,000 is adopted for FY 2019 in the General Fund, \$4,156 in the Arena Fund, \$25,000 in the Health/Dental Insurance Fund, \$20,000

Budget Summary

in Workers Compensation and Liability Fund and \$1,500 in the 911 Emergency Telephone Fund. This totals \$589,046 and comprises 0.21% of the total budget.

This revenue estimate is based on idle funds of the County and the market rate of interest earned. As the market continues to rebound, the County can expect to earn more on these funds. In estimating this revenue, the County evaluates the current market interest rate, projected cash flow and available idle funds.

Miscellaneous

Miscellaneous revenues are those collected for activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities and proceeds from the sale of fixed assets. The FY 2019 adopted budget for miscellaneous revenues includes \$487,452 in the General Fund, \$11,000 in the Arena fund and \$80,000 in the Health Insurance Fund totaling \$578,452 or 0.19% of the total budget. This budget is amended during the fiscal year to appropriate donations and grants as they are received. However, while there may be regular miscellaneous revenues, they are budgeted based on past history collections.

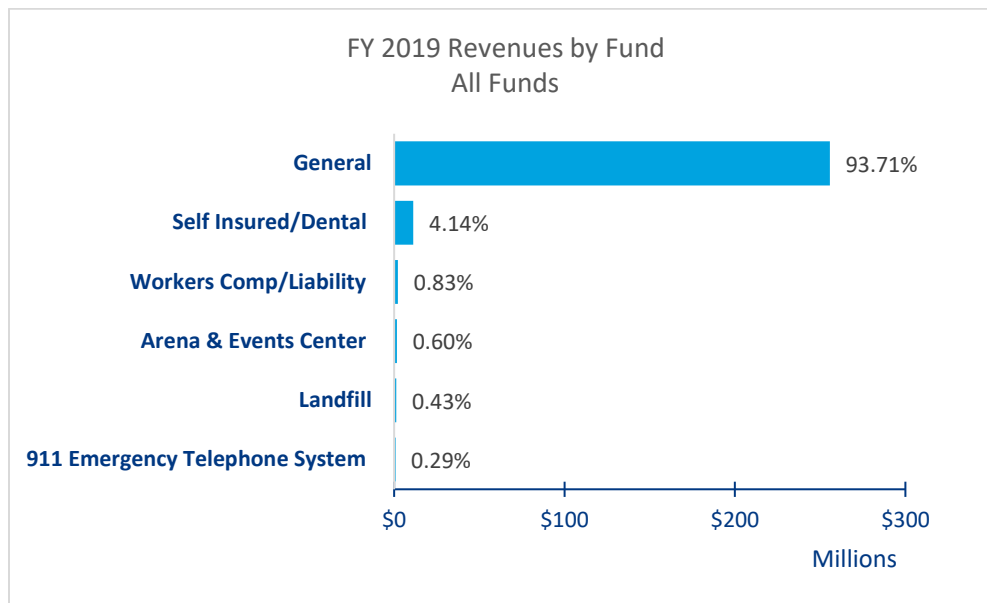
Other Financing Sources

Other Financing Sources includes \$2,000,000 in the General Fund and \$1,039,500 in the Arena Fund. This category includes inter-fund transfers, debt and fund balance appropriations. The General Fund includes \$2 million in lottery proceeds to fund the retirement of debt service for public schools. The Arena Fund is projected to receive \$270,000 from the Tourism Authority (the County's collection fees for occupancy taxes) and \$769,500 from the General Fund. Overall, the FY 2019 amount declined by \$18,622,772.31 from the FY 2018 amended budget of \$21,662,272 due to fund balance appropriations for all funds. This category totals \$3,039,500 and represents 1.11% of total revenues for all funds.

REVENUES AND EXPENDITURES BY SOURCE AND CATEGORY						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
REVENUES						
AD VALOREM TAXES	\$ 153,149,214	\$ 154,345,842	\$ 154,345,842	\$164,527,608	\$ 10,181,766	6.60%
OTHER TAXES	48,482,478	49,610,954	49,610,954	48,153,664	(1,457,290)	-2.94%
INTERGOVERNMENTAL - GRANTS/OTHER	24,250,040	23,031,776	23,884,994	20,791,307	(3,093,687)	-12.95%
PERMITS & FEES	6,063,217	6,472,891	6,484,891	7,116,080	631,189	9.73%
SALES & SERVICES	25,547,850	25,347,327	25,432,937	27,972,596	2,539,659	9.99%
INVESTMENT EARNINGS	749,254	509,500	509,501	589,046	79,545	15.61%
MISCELLANEOUS	623,672	527,135	913,151	578,452	(334,699)	-36.65%
OTHER FINANCIAL SOURCES	7,275,039	2,919,837	21,662,272	3,039,500	(18,622,772)	-85.97%
TOTAL	\$ 266,140,764	\$ 262,765,262	\$ 282,844,542	272,768,253	\$ (10,076,289)	-3.56%
EXPENDITURES						
PERSONNEL SERVICES	\$ 66,079,265	\$ 72,914,120	\$ 72,846,192	\$ 78,659,579	\$ 5,813,387	7.98%
OPERATIONS	190,318,983	187,775,624	206,538,934	192,705,401	(13,833,533)	-6.70%
CAPITAL OUTLAY	3,711,061	2,075,518	3,459,416	1,403,273	(2,056,143)	-59.44%
TOTAL	\$ 260,109,309	\$ 262,765,262	\$ 282,844,542	\$ 272,768,253	\$ (10,076,289)	-3.56%

Budget Summary

REVENUES BY FUND



Cabarrus County appropriates annual budgets for the following funds: General Fund, Landfill Fund, 911 Emergency Telephone Fund, Arena and Events Center Fund, Health Insurance Fund and the Workers Compensation and Liability 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 2019 adopted budget totals \$272,768,253. This total represents a decrease of \$10,076,289.31 or 3.56% below the FY 2018 amended budget of \$282,844,542.

General Fund expenditures and revenues are budgeted at \$255,602,972 a decrease of \$11,007,990 or 4.13% from the FY 2018 amended budget of \$266,610,962.

The Landfill Fund budget totals \$1,172,571 , an increase of \$200,619 or 20.64% above the FY 2018 amended budget of \$971,952.

The 911 Emergency Telephone Fund expenditures and revenues are budgeted at \$790,864, which is a reduction of \$80,870 or 9.28% from the FY 2018 amended budget of \$871,734.

The Arena and Events Center Fund is budgeted at \$1,648,656, an increase of \$16,001 or 0.98% from the FY 2018 amended budget of \$1,632,655. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

Health and Dental Insurance expenditures and revenues are budgeted at \$11,295,475, a \$493,047 or a 4.56% increase from the FY 2018 amended budget of \$10,802,428. The County is self-insured for Health Insurance and offers an employee paid option for dental insurance.

The Workers Compensation and Liability Fund is budgeted at \$2,257,715, an increase of \$302,904 or 15.50% from the FY 2018 amended budget of \$1,954,811.

Budget Summary

See the Fund Descriptions section behind the Financial Structure, Policy and Process tab for further explanation of these funds.

FY 2019 REVENUES BY FUND ALL FUNDS							
	GENERAL FUND	LANDFILL FUND	911 EMERGENCY TELEPHONE SYSTEM FUND	ARENA & EVENTS CENTER FUND	SELF INSURED/ DENTAL FUND	WORKERS COMP/ LIABILITY FUND	ALL FUNDS TOTAL
REVENUE SOURCE							
AD VALOREM TAXES	\$164,527,608	\$-	\$-	\$-	\$-	\$-	\$164,527,608
OTHER TAXES	48,153,664	-	-	-	-	-	48,153,664
INTERGOVERNMENTAL - GRANTS/OTHER	19,961,943	40,000	789,364	-	-	-	20,791,307
PERMITS & FEES	6,968,899	147,181	-	-	-	-	7,116,080
SALES & SERVICES	13,003,406	947,000	-	594,000	11,190,475	2,237,715	27,972,596
INVESTMENT EARNINGS	500,000	38,390	1,500	4,156	25,000	20,000	589,046
MISCELLANEOUS	487,452	-	-	11,000	80,000	-	578,452
OTHER FINANCING SOURCES	2,000,000	-	-	1,039,500	-	-	3,039,500
TOTAL	\$255,602,972	\$1,172,571	\$790,864	\$1,648,656	\$11,295,475	\$2,257,715	\$272,768,253

Budget Summary

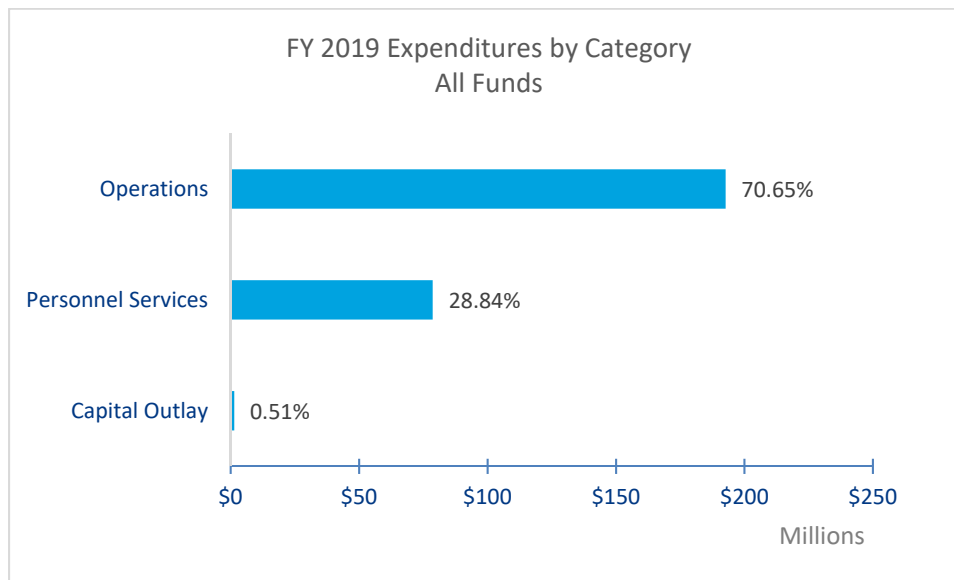
REVENUES BY FUND ALL FUNDS							
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE	
GENERAL FUND							
AD VALOREM TAXES	\$ 153,149,213	\$ 154,345,842	\$ 154,345,842	\$ 164,527,608	10,181,766	6.60%	
OTHER TAXES	48,482,477	49,610,954	49,610,954	48,153,664	(1,457,290)	-2.94%	
INTERGOVERNMENTAL - GRANTS/OTHER	23,592,676	22,118,240	22,977,261	19,961,943	(3,015,318)	-13.12%	
PERMITS & FEES	5,966,475	6,419,391	6,399,891	6,968,899	569,008	8.89%	
SALES & SERVICES	11,924,453	11,563,565	11,640,675	13,003,406	1,362,731	11.71%	
INVESTMENT EARNINGS	637,633	500,000	500,000	500,000	-	0.00%	
MISCELLANEOUS	376,308	438,135	818,793	487,452	(331,341)	-40.47%	
OTHER FINANCING SOURCES	6,034,725	2,000,000	20,317,546	2,000,000	(18,317,546)	-90.16%	
TOTAL	\$ 250,163,960	\$ 246,996,127	\$ 266,610,962	\$ 255,602,972	(11,007,990)	-4.13%	
LANDFILL FUND							
INTERGOVERNMENTAL - GRANTS/OTHER	\$ 42,889	\$ 37,000	\$ 37,000	\$ 40,000	3,000	8.11%	
PERMITS & FEES	96,742	85,000	85,000	147,181	62,181	73.15%	
SALES & SERVICES	897,186	849,952	849,952	947,000	97,048	11.42%	
INVESTMENT EARNINGS	32,258	-	-	38,390	38,390	0.00%	
MISCELLANEOUS	105	-	-	-	-	0.00%	
OTHER FINANCING SOURCES	-	-	-	-	-	0.00%	
TOTAL	\$ 1,069,180	\$ 971,952	\$ 971,952	\$ 1,172,571	\$ 200,619	20.64%	
911 EMERGENCY TELEPHONE SYSTEM FUND							
INTERGOVERNMENTAL - OTHER	\$ 614,475	\$ 876,536	\$ 870,733	\$ 789,364	(81,369)	-9.34%	
INVESTMENT EARNINGS	2,725	1,000	1,001	1,500	499	49.85%	
OTHER FINANCING SOURCES	283,643	-	-	-	-	0.00%	
TOTAL	\$ 900,843	\$ 877,536	\$ 871,734	\$ 790,864	\$ (80,870)	-9.28%	
ARENA & EVENTS CENTER FUND							
SALES & SERVICES	\$ 668,550	\$ 612,492	\$ 612,492	\$ 594,000	(18,492)	-3.02%	
INVESTMENT EARNINGS	9,771	500	500	4,156	3,656	731.20%	
MISCELLANEOUS	10,583	9,000	9,000	11,000	2,000	22.22%	
OTHER FINANCING SOURCES	956,672	919,837	1,010,663	1,039,500	28,837	2.85%	
TOTAL	\$ 1,645,576	\$ 1,541,829	\$ 1,632,655	\$ 1,648,656	\$ 16,001	0.98%	
SELF INSURED/ DENTAL FUND							
SALES & SERVICES	\$ 10,314,080	\$ 10,619,818	\$ 10,619,818	\$ 11,190,475	570,657	5.37%	
INVESTMENT EARNINGS	31,582	4,000	4,000	25,000	21,000	525.00%	
MISCELLANEOUS	224,222	80,000	80,000	80,000	-	0.00%	
OTHER FINANCING SOURCES	-	-	98,610	-	(98,610)	0.00%	
TOTAL	\$ 10,569,884	\$ 10,703,818	\$ 10,802,428	\$ 11,295,475	\$ 493,047	4.56%	
WORKERS COMP & LIABILITY FUND							
SALES & SERVICES	\$ 1,743,580	\$ 1,670,000	\$ 1,710,000	\$ 2,237,715	527,715	30.86%	
INVESTMENT EARNINGS	35,287	4,000	4,000	20,000	16,000	400.00%	
MISCELLANEOUS	12,454	-	5,358	-	(5,358)	0.00%	
OTHER FINANCING SOURCES	-	-	235,453	-	(235,453)	0.00%	
TOTAL	\$ 1,791,321	\$ 1,674,000	\$ 1,954,811	\$ 2,257,715	\$ 302,904	15.50%	
ALL FUNDS							
GRAND TOTAL	\$ 266,140,764	\$ 262,765,262	\$ 282,844,542	\$ 272,768,253	\$ (10,076,289)	-3.56%	

Budget Summary

EXPENDITURES SUMMARY

FY 2019 expenditures total \$272,768,253 , a \$10,076,289 or 3.56% decrease from the FY 2018 amended budget of \$282,844,542 . The following three sections present the expenditures for FY 2019 by category, fund and function.

EXPENDITURES BY CATEGORY



Expenditures in the Personnel Services category include all expenses associated with employment including salaries and benefits. The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and merit pay raises based on performance. The FY 2018 budget included a 2% COLA and merit increases based on performance as provided by the personnel ordinance. The FY 2019 adopted budget provides a 2% COLA and merit adjustment based on performance calculated at an average of 2.00%.

The Operations category includes all of the expenses associated to operate that department. Examples include: office supplies, printing and binding, technology, equipment, and uniforms. Lastly, the Capital Outlay category includes any capital purchase over \$5,000 but under the \$100,000 threshold, which qualifies the purchase to be a Capital Improvement Project. Examples in this category include: equipment and furniture purchases such as vehicles.

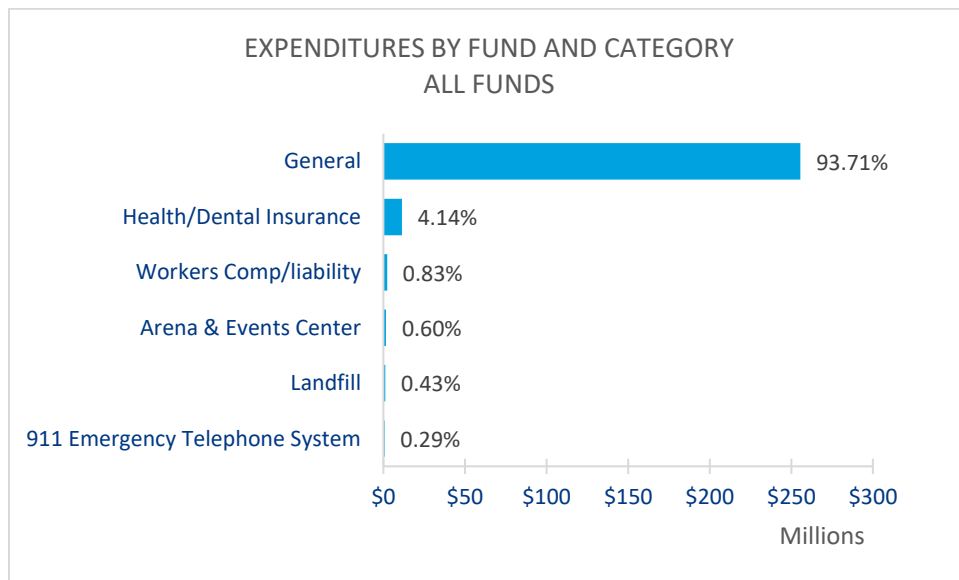
The adopted FY 2019 budget increases the Local Government Employees' Retirement System annual rate for law enforcement officers from 8.25% to 8.50%. The employer contribution rate for general employees increases from 7.56% to 7.81%. These increases were required by the Local Government Employees' Retirement System. As of May 31, 2018, 959 employees and 89 retirees are insured under the health insurance plans. Contributions to Health Savings Accounts (HSA), for employees who participate in the Consumer Driven Plan, will remain at \$750 for the FY 2019 adopted budget. In FY 2018, contributions to the HRA, for employees who participated in the Open Access Plan, are no longer offered for FY 2019. This occurred as a result of high administrative fees to operate this plan and control rising costs of this plan.

The adopted FY 2019 budget continues the self-insured, employee-paid dental coverage plan in order to keep costs down. The employee premiums remain stable in the plan and the self-funded health insurance provides financial support for cash flow purposes.

Budget Summary

The table below presents a side-by-side comparison of the expenditures by category for the past two years.

EXPENDITURES BY CATEGORY ALL FUNDS						
EXPENDITURE SOURCE	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	PERCENT CHANGE	PERCENT OF TOTAL
PERSONNEL SERVICES	\$ 66,079,265	\$ 72,914,120	\$ 72,846,192	\$ 78,659,579	\$ 5,813,387	7.98%
OPERATIONS	190,318,983	187,775,624	206,538,934	192,705,401	(13,833,533)	-6.70%
CAPITAL OUTLAY	3,711,061	2,075,518	3,459,416	1,403,273	(2,056,143)	-59.44%
TOTAL	\$ 260,109,309	\$ 262,765,262	\$ 282,844,542	\$ 272,768,253	\$ (10,076,289)	-3.56%



The FY 2019 adopted budget for all funds totals \$272,768,253 which is a \$10,076,289 or a 3.56% decrease from the FY 2018 amended budget of \$282,844,542. The General Fund comprises 93.71% of total spending. The Health and Dental Insurance Fund comprises 4.14% of total spending, whereas the Arena and Events Center Fund comprises 0.60% of total spending. The Workers Compensation and Liability Fund comprises 0.83% of total spending with the Landfill Fund at 0.43% and the 911 Emergency Telephone System Fund at 0.29% of total spending.

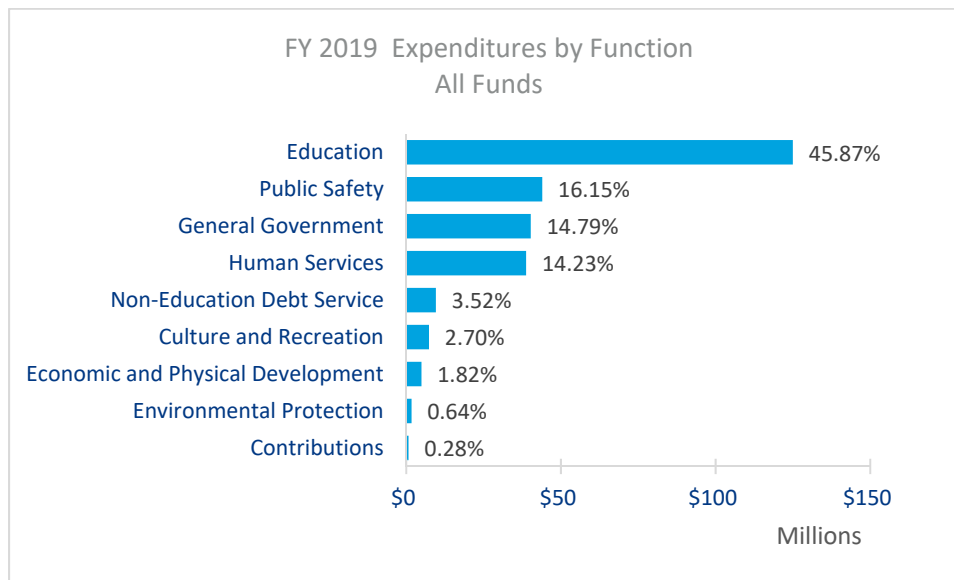
For further explanation of these funds, see the “Fund Descriptions” section behind the Financial Structure, Policy and Process tab.

Budget Summary

EXPENDITURES BY FUND AND CATEGORY						
ALL FUNDS						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
GENERAL FUND						
PERSONNEL SERVICES	\$ 65,625,607	\$ 72,400,949	\$ 72,333,021	\$ 78,114,611	\$ 5,781,590	7.99%
OPERATIONS	175,874,502	172,613,265	190,943,130	176,173,230	(14,769,900)	-7.74%
CAPITAL OUTLAY	3,423,222	1,981,913	3,334,811	1,315,131	(2,019,680)	-60.56%
TOTAL	\$ 244,923,332	\$ 246,996,127	\$ 266,610,962	\$ 255,602,972	\$ (11,007,990)	-4.13%
LANDFILL FUND						
PERSONNEL SERVICES	\$ 285,166	\$ 297,081	\$ 297,081	\$ 347,771	\$ 50,690	17.06%
OPERATIONS	578,513	674,871	674,871	824,800	149,929	22.22%
CAPITAL OUTLAY	2,397	-	-	-	-	0.00%
TOTAL	\$ 866,076	\$ 971,952	\$ 971,952	\$ 1,172,571	\$ 200,619	20.64%
911 EMERGENCY TELEPHONE SYSTEM FUND						
PERSONNEL SERVICES	\$ 55,215	\$ 85,517	\$ 85,517	\$ 60,000	\$ (25,517)	0.00%
OPERATIONS	533,755	698,414	692,611	710,722	18,111	2.61%
CAPITAL OUTLAY	285,442	93,605	93,605	20,142	(73,463)	-78.48%
TOTAL	\$ 874,412	\$ 877,536	\$ 871,733	\$ 790,864	\$ (80,869)	-9.28%
ARENA & EVENTS CENTER FUND						
PERSONNEL SERVICES	\$ 113,276	\$ 130,573	\$ 130,573	\$ 137,197	\$ 6,624	5.07%
OPERATIONS	1,417,142	1,411,256	1,502,082	1,511,459	\$ 9,377	0.62%
CAPITAL OUTLAY	-	-	-	-	-	0.00%
TOTAL	\$ 1,530,418	\$ 1,541,829	\$ 1,632,655	\$ 1,648,656	\$ 16,001	0.98%
WORKERS COMP/LIABILITY FUND						
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATIONS	1,296,716	1,674,000	1,923,811	2,189,715	(265,904)	13.82%
CAPITAL OUTLAY	-	-	31,000	68,000	68,000	0.00%
TOTAL	\$ 1,296,716	\$ 1,674,000	\$ 1,954,811	\$ 2,257,715	\$ 302,904	15.50%
HEALTH INSURANCE/DENTAL FUND						
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATIONS	10,618,355	10,703,818	10,802,429	11,295,475	(493,046)	4.56%
CAPITAL OUTLAY	-	-	-	-	-	0.00%
TOTAL	\$ 10,618,355	\$ 10,703,818	\$ 10,802,429	\$ 11,295,475	\$ 493,046	4.56%
ALL FUNDS						
GRAND TOTAL	\$ 260,109,309	\$ 262,765,262	\$ 282,844,542	\$ 272,768,253	\$ (10,076,289)	-3.56%

Budget Summary

EXPENDITURES BY FUNCTION



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 and are defined as follows:

General Government

The General Government Service area accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management, Health and Dental Insurance and Non-departmental, which includes programs that relate to the General Fund and not a particular department. Spending in this service area comprises 14.79% of the total budget, which decreased by \$693,108 or 1.69% below the FY 2018 amended budget of \$40,300,504 to the FY 2019 adopted budget of \$40,300,504 .

The primary decrease from the FY 2018 amended budget is due to reductions in budgeting for our Non-Departmental department, which includes budgeting for salary adjustments, such as salary studies and merits for employees. This department decreased by \$603,269 . The County will still fund salary studies and merits for employees based on performance but proposes to fund this with lapsed salary. There is a recommended public safety salary study with a potential budget impact of \$437,000. General Government service area also includes new positions in the following departments: a Construction Manager in the County Manager's Office. This position is budgeted for a half-year, because it is anticipated to start in January 2019. The Tax Administration Office is requesting a Senior Tax Auditor to assist with managing the economic development incentives the County offers. The Finance Department is requesting two positions, an Accounting Specialist and a Financial Reporting Specialist that will assist with financial transparency efforts. Infrastructure and Asset Management is requesting an additional Building Maintenance Mechanic and a Custodian due to the increase in expanding services and building needs. Lastly, Information Technology Services is requesting a Business Analyst and Help Desk Technician that will assist our growing employee base through software and network support.

Budget Summary

Culture and Recreation

Culture and Recreation expenditures provide county residents with opportunities and facilities for cultural, recreational and educational programs. These opportunities include programming at: Active Living and Parks (Frank Liske Park, Camp Spencer, Vietnam Veterans Park, Rob Wallace Park and the Senior Centers), Cabarrus Arena and Events Center, Fair and Public Libraries located in Concord, Kannapolis, Harrisburg and Mount Pleasant. The FY 2019 adopted budget totals \$7,368,048 and is 2.70% of total spending. This represents a \$351,900 or 4.56%, decrease from the amended FY 2018 budget of \$7,719,948. This decrease can be attributed to a reduction in the Parks budget due to not budgeting for the Matching Grant Incentive program for miscellaneous school and County projects. The Library budget is expected to increase from the FY 2018 amended budget due to following requested positions: a part-time Library Assistant at the Harrisburg Branch, two part-time Library Assistants at the new Midland Branch and one full-time Outreach Support Coordinator at the Midland Branch. The three positions associated with the opening of the Midland Library are budgeted at 75% due to when the branch is anticipated to open. The branch is anticipated to be open 3 days a week to start. Lastly, the Arena and Events Center budget is also expected to increase due to the contribution the County provides from the General Fund. The increased contribution is in the form of a new Event Coordinator and Marketing Coordinator position to assist with increased sponsorship efforts and events at the Arena.

Public Safety

Public Safety expenditures provide safety and security of the public. This section includes the Sheriff's Department, which includes the Jail, Animal Control and Animal Shelter. Other departments included in this category of public safety are: Courts, Construction Standards, Emergency Management, Emergency Medical Services and the 911 Emergency Telephone System Fund. The FY 2019 adopted budget totals \$44,013,992 and is 16.15% of total spending. This represents a \$1,691,592, or a 4.00%, increase from the amended FY 2018 budget of \$42,322,401. This increase is due primarily to new positions requested, which includes: two Detective positions and one Digital Evidence Technician with the Sheriff's Department, two Code Enforcement Officers to assist with the growth the County is experiencing in the Construction Standards Department. These positions are budgeted at a half-year, because they are anticipated to start in January 2019 prior to the spring, which is the busy season for this department. The Emergency Medical Services department is requesting ten part-time Emergency Medical Technicians to assist with the workload and scheduling time off. EMS is also requesting two Master Paramedics as part of the Community Paramedic Program, which is the delivery of mobile integrated healthcare services that helps reduce hospital readmissions, promotes use of the most appropriate medical resources, reduces unnecessary ambulance transports and creates an environment of healing in the home.

Economic and Physical Development

The Economic and Physical Development service area provides for the orderly planning of growth and development, along with incentives to drive economic growth in the County. This area includes: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Economic Development Incentives and Economic Development Corporation. The FY 2019 adopted budget totals \$4,957,028 and is 1.82% of total spending. This represents a \$1,568,366 or 24.03%, decrease from the FY 2018 amended budget of \$6,525,394. This decrease is primarily due to changes in the way the County plans to budget incentive grants--reflecting only current year incentive payments and placing past years' unpaid incentives as a committed fund balance. There were no new position requests for this service area in FY 2019.

Budget Summary

Human Services

Human Services expenditures are those that promote general health and well-being of the individuals within the community. This area includes: Veterans Services, Medicaid and Senior Transportation, Cooperative Extension, Human Services, Aging services and the Cabarrus Health Alliance. The FY 2019 adopted budget totals \$38,793,870 and is 14.23% of total spending. This represents a \$1,790,764 , or 4.41%, decrease from the FY 2018 amended budget of \$40,584,634 . The primary decrease is in the Economic Services Division as it transitions the Child Day Care system to the state through the NC FAST program. Though there was a decrease overall in this service area, there are new position requests adopted in this year's budget, which includes a Child Support Supervisor in the Child Support Division. Economic Services is requesting two Income Maintenance Caseworker I, one Income Maintenance Supervisor II, three Income Maintenance Caseworker III and a part-time Nutrition Site Supervisor for an additional lunch plus site, which is part of the Nutrition Services division. This position is budgeted at half a year due to when the site would be completed and operational. The Child Welfare division requested an additional four positions, which includes: one Social Work III Supervisor, two Prevention/After-care Social Workers and one Mental Health Navigator position, which is a position intended to serve as a liaison between the Mental Health Advisory Board and the various County departments that work directly with substance and opioid abuse and a Crisis Support Counselor. The need for these additional positions is due to an increase in volume and caseload across all Human Services divisions. The Cabarrus Health Alliance is requesting a school nurse for Royal Oaks Elementary School as well as an additional Communicable Disease nurse due to an increase in investigations. The Cabarrus Health Alliance is also requesting that the County pay the portion of the Health Cabarrus Director position to remain full-time due to reduced grant funding in September. This position helps with a wide variety of initiatives throughout the community as it relates to healthy living and recently has an increased role in substance and opioid abuse.

Environmental Protection

Environmental Protection services provides environmental safety and quality. These services include the Landfill and Waste Reduction Departments. The FY 2019 adopted budget totals \$1,731,362 and is 0.64% of total spending. This represents a \$11,265 or 13.94%, increase from the FY 2018 amended budget of \$1,519,478 . This increase relates to the Waste Reduction budget increasing due to an internal transfer of the Sustainability Manager to this budget from the Infrastructure and Asset Management Administration budget.

Education / School Debt

Education/School Debt funds two public school systems, multiple charter schools, one community college and debt associated with the acquisition and construction of capital assets for the school systems and community college. The FY 2019 adopted budget totals \$125,238,655 and is the largest portion at 45.87% of total spending. This represents an increase of \$5,118,593 or 4.26% from the FY 2018 amended budget of \$120,120,062 . Education/School currently expends funding for Cabarrus County Schools, Kannapolis City Schools and Charter schools increased by \$4,579,337 or 6.46% from the FY 2018 amended budget. This increase is due to the following: increases in regular instruction costs by \$3,967,473 due to the local state salary match, charter school students, increase in teacher supplements, operational costs associated with the opening of the new West Cabarrus High School, increases for non-teaching staff salaries and benefits, instructional supplies and increases in hospitalization and retirement for staff. Currently, teacher supplements in Cabarrus County are at 7.75% with the ultimate goal of 8.75%. Adopted in FY 2019 is an additional \$298,970, which will increase the teacher supplement to 8.00% with benefits. Building maintenance costs increased funding by \$116,628 for Cabarrus County Schools for continuation costs and maintenance costs of new facilities. Grounds maintenance costs also increased by \$40,050.

Budget Summary

Lastly, technology costs based on an increase in maintenance due to new facilities is projected to increase by \$253,636. Rowan Cabarrus Community College had an increase of \$325,000 in current expense funding for FY 2019, which was an increase of \$135,000 in the operating and utility cost impact of the Cosmetology Program move from downtown Kannapolis. Other increases include: \$115,000 in increased cost in sworn law enforcement officers from local agencies, \$25,000 for energy and commodity inflation costs and \$50,000 for an additional facilities technician to service the added space at the Advanced Technology Center and the Community Business Technical Center. Design is under way for the construction of an Advanced Technology Center, which should start construction in late 2018 on the Kannapolis Research Campus site. New debt is adopted for FY 2019 for a new elementary school in the Southwest region of Harrisburg, two HVAC system replacements for J.N Fries and Mount Pleasant High School and twenty mobile units to assist with over-crowding at Cabarrus County Schools. The County is also issuing debt for Rowan Cabarrus Community College for the purchase of land for the South Campus expansion and for the construction of the Advanced Technology Center.

Contributions

Contributions include expenditures to other funds. The FY 2019 adopted budget totals \$759,500 and is 0.28% of total spending. The FY 2019 adopted budget for Contributions is decreasing by \$11,774,941 or 93.94% from the FY 2018 amended budget of \$12,534,441. The decrease from the amended budget relates primarily to the contribution to the Capital Reserve Fund in FY 2018 of \$10,347,778. The Arena Fund contribution increased by \$53,837 from the FY 2018 amended budget amount of \$705,663 to the FY 2019 adopted amount of \$759,500.

Non-Education Debt Service

Other debt service accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets such as: Arena, Jail, Jail Annex and Sheriff Administrative Building. The FY 2019 adopted budget totals \$9,605,294 and represents 3.52% of total spending. This represents a decrease of \$919,279 or 8.73% from the FY 2018 amended budget of \$10,524,573. This decrease is largely due to the decrease in principal payments for administrative building and law enforcement center.

FY 2019 EXPENDITURES BY FUNCTION ALL FUNDS		
EXPENDITURE FUNCTION	EXPENDITURE DESCRIPTION	FY 2019 ADOPTED
CONTRIBUTIONS	Transfers and external agencies	\$759,500
GENERAL GOVERNMENT	Administrative, legal, financial, and other support for County departments	40,300,504
PUBLIC SAFETY	Protect safety	44,013,992
ECONOMIC & PHYSICAL DEVELOPMENT	Orderly growth and enhancement of economic and physical environments	4,957,028
ENVIRONMENTAL PROTECTION	Environmental protection of the County	1,731,362
HUMAN SERVICES	Access to healthcare, employment training, and other social services	38,793,870
EDUCATION	Local public education institutions, including debt	125,238,655
CULTURE & RECREATION	Community recreation and education	7,368,048
NON-EDUCATION DEBT SERVICE	Debt services excluding education	9,605,294
TOTAL		\$272,768,253

Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT ALL FUNDS											
		FY 2017 ACTUAL		FY 2018 ADOPTED		FY 2018 AMENDED		FY 2019 ADOPTED		AMENDED CHANGE	PERCENT CHANGE
CONTRIBUTIONS											
Contribution to Other Funds	\$	17,344,988	\$	639,837	\$	12,534,441	\$	759,500	\$	(11,774,941)	-93.94%
TOTAL	\$	17,344,988	\$	639,837	\$	12,534,441	\$	759,500	\$	(11,774,941)	-93.94%
GENERAL GOVERNMENT											
Board of Commissioners	\$	927,596	\$	1,091,379	\$	1,107,676	\$	1,028,431	\$	(79,245)	-7.15%
County Manager		1,007,188		1,170,519		1,201,322		1,235,915		34,593	2.88%
Communications & Outreach		518,885		604,201		656,807		609,270		(47,537)	-7.24%
Human Resources		791,501		920,843		927,810		925,571		(2,239)	-0.24%
Tax Administration											
Assessor & Land Records		2,171,757		2,251,025		2,258,163		2,365,082		106,919	4.73%
Tax Collections		1,012,712		986,490		986,515		1,020,561		34,046	3.45%
Board of Elections		745,387		1,350,928		1,324,168		942,029		(382,139)	-28.86%
Register of Deeds		570,064		580,668		581,223		598,090		16,867	2.90%
Finance		903,078		927,673		938,313		1,107,848		169,535	18.07%
Information Technology Services		4,922,685		5,422,954		5,755,387		5,656,068		(99,319)	-1.73%
Non-departmental		654,821		3,883,839		2,804,336		2,201,067		(603,269)	-21.51%
Health/Dental Insurance		10,618,355		10,703,818		10,802,429		11,295,475		493,046	4.56%
Workers Compensation/Liability		1,296,716		1,674,000		1,954,811		2,257,715		302,904	15.50%
Infrastructure and Asset Management											
Administration		1,622,800		1,688,180		1,689,690		1,827,680		137,990	8.17%
Grounds Maintenance		1,810,731		1,904,647		2,061,508		1,955,910		(105,598)	-5.12%
Sign Maintenance		139,139		215,581		221,081		177,084		(43,997)	-19.90%
Building Maintenance		2,500,527		3,015,148		3,205,305		2,910,781		(294,524)	-9.19%
Facility Services		1,252,300		1,516,835		1,545,672		1,644,258		98,586	6.38%
Fleet Maintenance		1,115,132		679,498		971,395		541,669		(429,726)	-44.24%
TOTAL	\$	34,581,375	\$	40,588,226	\$	40,993,612	\$	40,300,504	\$	(693,108)	-1.69%
PUBLIC SAFETY											
Sheriff											
Administration & Operations	\$	12,766,612	\$	13,839,212	\$	14,027,902	\$	14,432,595	\$	404,693	2.88%
Jail		10,316,728		11,266,541		11,484,325		11,902,468		418,143	3.64%
Animal Control		801,626		798,878		824,933		829,418		4,485	0.54%
Animal Shelter		266,910		366,581		402,736		474,833		72,098	17.90%
Courts Maintenance		245,420		290,965		290,965		266,084		(24,881)	-8.55%
Construction Standards		1,994,202		2,288,543		2,319,364		2,538,548		219,184	9.45%
Emergency Management		658,924		297,210		283,751		300,724		16,973	5.98%
Fire Services		498,034		943,505		986,941		1,052,317		65,376	6.62%
Emergency Medical Services		8,718,915		9,055,231		9,184,470		9,567,367		382,897	4.17%
Other Public Safety		2,033,584		1,704,806		1,704,806		1,918,300		213,494	12.52%
Emergency 911 Telephone System		844,650		818,010		812,208		731,338		(80,870)	-9.96%
TOTAL	\$	39,145,607	\$	41,669,482	\$	42,322,401	\$	44,013,992	\$	1,691,592	4.00%
ECONOMIC & PHYSICAL DEVELOPMENT											
Planning & Development											
Planning	\$	525,208	\$	588,086	\$	668,487	\$	583,093		(85,394)	-12.77%
Community Development		569,803		545,012		642,842		587,131		(55,711)	-8.67%
Soil & Water Conservation		228,202		242,298		248,075		244,647		(3,428)	-1.38%
Zoning Administration		151,457		207,451		208,240		231,482		23,242	11.16%
Economic Development Corporation		357,616		375,696		375,696		391,621		15,925	4.24%
Economic Development Incentives		701,149		724,000		2,404,000		941,000		(1,463,000)	-60.86%
Development		1,951,429		1,978,054		1,978,054		1,978,054		-	0.00%
TOTAL	\$	4,484,863	\$	4,660,597	\$	6,525,394	\$	4,957,028	\$	(1,568,366)	-24.03%

Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT											
ALL FUNDS											
		FY 2017 ACTUAL		FY 2018 ADOPTED		FY 2018 AMENDED		FY 2019 ADOPTED		AMENDED CHANGE	PERCENT CHANGE
ENVIRONMENTAL PROTECTION											
Landfill	\$	866,076	\$	971,952	\$	971,952	\$	1,172,571	\$	200,619	-79.36%
Waste Reduction		306,699		514,545		547,526		558,791		11,265	2.06%
TOTAL	\$	1,172,775	\$	1,486,497	\$	1,519,478	\$	1,731,362	\$	11,265	13.94%
HUMAN SERVICES											
Veterans Services	\$	255,593	\$	260,892	\$	263,270	\$	282,963		19,693	7.48%
Other Human Services		7,007,525		7,408,691		7,408,691		7,927,028		518,337	7.00%
Cooperative Extension		394,031		399,871		434,925		396,767		(38,158)	-8.77%
Human Services											
Administration		3,011,896		3,125,539		3,254,062		4,020,929		766,867	23.57%
Economic Family Support Services		-		-		-		2,228,093		2,228,093	0.00%
Transportation		2,074,341		1,911,458		2,036,394		2,084,628		48,234	2.37%
Child Welfare		6,802,553		8,174,839		8,248,928		8,558,218		309,290	3.75%
Child Support Enforcement		1,547,084		1,623,129		1,670,083		1,853,387		183,304	10.98%
Economic Services		11,964,214		12,768,243		12,716,326		8,397,953		(4,318,373)	-33.96%
Adult & Family Services		3,126,151		3,341,175		3,385,733		1,863,897		(1,521,836)	-44.95%
Nutrition		390,796		498,172		498,448		501,737		3,289	0.66%
Senior Services		615,638		653,572		667,775		678,270		10,495	1.57%
TOTAL	\$	37,189,823	\$	40,165,581	\$	40,584,634	\$	38,793,870	\$	(1,790,764)	-4.41%
EDUCATION											
Operating											
Cabarrus County Schools	\$	60,772,051	\$	63,063,903	\$	62,931,739	\$	66,890,757		3,959,018	6.29%
Kannapolis City Schools		7,933,341		7,992,929		7,924,141		8,544,460		620,319	7.83%
Rowan Cabarrus Community College		2,361,832		2,589,303		2,605,215		2,930,215		325,000	12.47%
Capital											
Cabarrus County Schools		2,494,953		1,056,320		4,334,847		1,056,324		(3,278,523)	-75.63%
Kannapolis City Schools		621,539		108,834		664,343		108,832		(555,511)	-83.62%
Rowan Cabarrus Community College		177,487		100,000		373,555		-		(373,555)	-100.00%
Other Schools											
Cabarrus County Schools		115,569		115,569		149,811		118,241		(31,570)	-21.07%
Debt											
Cabarrus County and Kannapolis City		37,180,219		40,875,151		40,875,151		43,521,744		2,646,593	6.47%
Rowan Cabarrus Community College		212,147		205,560		205,560		2,012,382		1,806,822	878.98%
Other		(1,305,925)		55,700		55,700		55,700		-	0.00%
TOTAL	\$	110,563,213	\$	116,163,269	\$	120,120,062	\$	125,238,655	\$	5,118,593	4.26%
CULTURE & RECREATION											
Active Living & Parks											
Parks		1,476,056		1,750,645		2,170,243		1,610,641		(559,602)	-25.79%
Senior Centers		627,203		673,516		692,035		712,467		20,432	2.95%
Library System		3,114,661		3,185,660		3,199,015		3,370,284		171,269	5.35%
Arena & Events Center		936,565		919,837		1,010,663		1,039,500		28,837	2.85%
Fair		593,853		621,992		621,992		609,156		(12,836)	-2.06%
Other Cultural and Recreation		26,000		26,000		26,000		26,000		-	0.00%
TOTAL	\$	6,774,337	\$	7,177,650	\$	7,719,948	\$	7,368,048	\$	(351,900)	-4.56%
DEBT SERVICE											
Debt Services	\$	8,822,563	\$	10,154,597	\$	10,465,047	\$	9,545,768	\$	(919,279)	-8.78%
911 Emergency Telephone Debt		29,764		59,526		59,526		59,526		-	0.00%
TOTAL	\$	8,852,327	\$	10,214,123	\$	10,524,573	\$	9,605,294	\$	(919,279)	-8.73%
ALL FUNCTIONS AND DEPARTMENTS											
GRAND TOTAL	\$	260,109,309	\$	262,765,262	\$	282,844,542	\$	272,768,253	\$	(10,076,289)	-3.56%

Budget Summary

INTRODUCTION TO THE PROGRAM FUNDING MATRIX

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

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

Information is presented in two formats:

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

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

Program Funding Matrix	Green	Blue	Gray	Orange	Gold
Service Provision	Mandatory	Mandatory	Discretionary	Discretionary	Discretionary
Funding	Mandatory	Discretionary	Mandatory	Discretionary	Discretionary

Budget Summary

PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND						
1 CENT = \$2,261,814	FY 2019 EXPENDITURES	FY 2019 NON-PROPERTY TAX REVENUE	FY 2019 PROPERTY TAX REVENUE	FY 2018 ADOPTED TAX RATE	FY 2019 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
MANDATED SERVICE & MANDATED DOLLARS						
Non-Departmental - Unemployment Compensation	50,000	-	50,000	0.0002	0.0002	(0.0000)
Education-Debt Service and Lottery	45,589,826	2,720,000	42,869,826	0.1966	0.1895	(0.0070)
Law Enforcement Separation Allowance	425,799	-	425,799	0.0020	0.0019	(0.0001)
Debt Service-Non Education	9,545,768	-	9,545,768	0.0438	0.0422	(0.0016)
Education-Sales Tax	-	17,557,030	(17,557,030)	-0.0805	(0.0776)	0.0029
TOTAL \$	55,611,393	\$ 20,277,030	\$ 35,334,363	\$ 0.1620	\$ 0.1562	\$ (0.0058)
MANDATED SERVICE & DISCRETIONARY DOLLARS						
Board of Commissioners	1,028,431	-	1,028,431	0.0047	0.0045	(0.0002)
Board of Elections	942,029	-	942,029	0.0043	0.0042	(0.0002)
Infrastructure & Asset Mgmt. - Street Sign Maintenance	177,084	4,000	173,084	0.0008	0.0008	(0.0000)
Register of Deeds	598,090	2,761,154	(2,163,064)	(0.0099)	(0.0096)	0.0004
Tax Administration-Tax Assessor, Land Records, Appraisal	2,365,082	500	2,364,582	0.0108	0.0105	(0.0004)
Tax Collections	1,020,561	561,000	459,561	0.0021	0.0020	(0.0001)
Construction Standards	2,538,548	4,025,320	(1,486,772)	(0.0068)	(0.0066)	0.0002
Courts Maintenance	266,084	368,000	(101,916)	(0.0005)	(0.0005)	0.0000
Emergency Management (Includes Fire Marshal's Office)	958,663	105,000	853,663	0.0039	0.0038	(0.0001)
Emergency Medical Services	9,567,367	6,128,283	3,439,084	0.0158	0.0152	(0.0006)
Sheriff-Jail	11,902,468	1,542,000	10,360,468	0.0475	0.0458	(0.0017)
Sheriff-Administration & Operations	14,432,595	2,796,799	11,635,796	0.0534	0.0514	(0.0019)
Planning & Development-Soil & Water Conservation	244,647	30,330	214,317	0.0010	0.0009	(0.0000)
Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse/Developmental Disabilities	586,716	-	586,716	0.0027	0.0026	(0.0001)
Human Services-Administration	4,020,929	5,250	4,015,679	0.0184	0.0178	(0.0007)
Human Services-Adult & Family Services	1,863,897	599,689	1,264,208	0.0058	0.0056	(0.0002)
Human Services-Child Support Enforcement	1,853,387	1,726,487	126,900	0.0006	0.0006	(0.0000)
Human Services-Child Welfare, Day Care, Foster Care	8,558,218	3,875,291	4,682,927	0.0215	0.0207	(0.0008)
Human Services-Economic Services	8,397,953	6,614,331	1,783,622	0.0082	0.0079	(0.0003)
Human Services-Transportation Services (Medicaid)	2,084,628	1,476,542	608,086	0.0028	0.0027	(0.0001)
Cabarrus Health Alliance-Environ. Health, Communicable Disease, Vital Records	176,783	-	176,783	0.0008	0.0008	(0.0000)
Human Services-Economic Family Support Services	2,228,093	1,349,298	878,795	0.0040	0.0039	(0.0001)
Education-Capital	1,165,156	-	1,165,156	0.0053	0.0052	(0.0002)
Education-Operating	78,365,432	-	78,365,432	0.3593	0.3465	(0.0129)
Contri. to Other Agencies-Medical Examiner	122,500	-	122,500	0.0006	0.0005	(0.0000)

Budget Summary

PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND						
1 CENT = \$2,261,814	FY 2019 EXPENDITURES	FY 2019 NON-PROPERTY TAX REVENUE	FY 2019 PROPERTY TAX REVENUE	FY 2018 ADOPTED TAX RATE	FY 2019 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
Delinquent Property and Vehicle Tax	-	1,203,000	(1,203,000)	(0.0055)	(0.0053)	0.0002
Interest on Property and Vehicle Tax	-	474,000	(474,000)	(0.0022)	(0.0021)	0.0001
Sales Tax-Unrestricted	-	28,723,457	(28,723,457)	(0.1317)	(0.1270)	0.0047
TOTAL	\$ 155,465,341	\$ 64,369,731	\$ 91,095,610	\$ 0.4177	\$ 0.4028	\$ (0.0149)
DISCRETIONARY SERVICE & MANDATED DOLLARS						
Non-Departmental-Human Service Open Space Rent and Utilities	124,105	-	124,105	0.0006	0.0005	(0.0000)
Non-Departmental-Other Benefits (Retiree Health Insurance)	640,953	-	640,953	0.0029	0.0028	(0.0001)
Economic Development Incentive Grants	941,000	-	941,000	0.0043	0.0042	(0.0002)
Economic Development Corporation	391,621	391,621	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Juvenile Crime Prevention-Teen Ct	-	-	-	0.0000	0.0000	0.0000
Contr. To Juvenile Crime Prevention Council (JCPC) -unallocated	295,111	295,111	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Forestry Service	95,713	-	95,713	0.0004	0.0004	(0.0000)
Planning and Development-Educational Farm	40,000	-	40,000	0.0002	0.0002	(0.0000)
Contr.to Other Agencies-Special Olympics	68,241	-	68,241	0.0003	0.0003	(0.0000)
School Park Maintenance	50,000	-	50,000	0.0002	0.0002	(0.0000)
Contr. to Other Agencies-Arts Council	26,000	-	26,000	0.0001	0.0001	(0.0000)
Contr. to Other Agencies-Economic Development Corporation	400,000	-	400,000	0.0018	0.0018	(0.0001)
Contr. to Positive Parenting Program	-	-	-	0.0000	0.0000	0.0000
Contr. to Crisis Prevention	-	-	-	0.0000	0.0000	0.0000
Contr. to Concord Downtown Development Corporation	25,000	-	25,000	0.0001	0.0001	(0.0000)
Contr. to Other Agencies-Boys & Girls Club	50,000	-	50,000	0.0002	0.0002	(0.0000)
Contr. to Other Agencies-YMCA	250,000	-	250,000	0.0000	0.0011	0.0011
Contr. to Other Agencies-Shift Mentoring	-	-	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Fire Districts	-	-	-	0.0000	0.0000	0.0000
Sales Tax	979,177	979,177	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Obligation to City of Kannapolis	1,513,054	-	1,513,054	0.0069	0.0067	(0.0002)
TOTAL	\$ 5,889,975	\$ 1,665,909	\$ 4,224,066	\$ 0.0182	\$ 0.0187	\$ 0.0005
CORE ADMINISTRATIVE SERVICES						
Finance	1,107,848	-	1,107,848	0.0051	0.0049	(0.0002)
Communications & Outreach	609,270	528,000	81,270	0.0004	0.0004	(0.0000)
County Manager (Budget, Risk Management, Safety, Contracting)	1,235,915	-	1,235,915	0.0057	0.0055	(0.0002)
Infrastructure & Asset Mgmt. - Admin., Ground Maintenance, Building Maintenance, Facility Services, Fleet Maintenance	8,880,298	152,300	8,727,998	0.0400	0.0386	(0.0014)
Human Resources	925,571	122,876	802,695	0.0037	0.0035	(0.0001)

Budget Summary

PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND						
1 CENT = \$2,261,814	FY 2019 EXPENDITURES	FY 2019 NON-PROPERTY TAX REVENUE	FY 2019 PROPERTY TAX REVENUE	FY 2018 ADOPTED TAX RATE	FY 2019 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
Information Technology Services	5,656,068	374,490	5,281,578	0.0242	0.0234	(0.0009)
TOTAL	\$ 18,414,970	\$ 1,177,666	\$ 17,237,304	\$ 0.0790	\$ 0.0762	\$ (0.0028)
DISCRETIONARY SERVICE & DISCRETIONARY DOLLARS						
Non-Departmental-Salary Adjustments	994,009	-	994,009	0.0046	0.0044	(0.0002)
Non-Departmental-Insurance Settlements	-	-	-	0.0000	0.0000	0.0000
Non-Departmental-Auto and Truck Maintenance	12,000	-	12,000	0.0001	0.0001	(0.0000)
Non-Departmental-Contingency	300,000	-	300,000	0.0014	0.0013	(0.0000)
Non-Departmental-Mileage	5,000	-	5,000	0.0000	0.0000	(0.0000)
Non-Departmental-Fuel	50,000	-	50,000	0.0002	0.0002	(0.0000)
Non-Departmental-Consultants	25,000	-	25,000	0.0001	0.0001	(0.0000)
Fire Department (Man Power Unit)	394,378	10,000	384,378	0.0018	0.0017	(0.0001)
Library System	3,370,284	549,989	2,820,295	0.0129	0.0125	(0.0005)
Active Living & Parks-Parks	1,610,641	435,800	1,174,841	0.0054	0.0052	(0.0002)
Active Living & Parks-Senior Centers	712,467	323,472	388,995	0.0018	0.0017	(0.0001)
Sheriff-Animal Control	829,418	-	829,418	0.0038	0.0037	(0.0001)
Sheriff-Animal Shelter	474,833	55,500	419,333	0.0019	0.0019	
Planning & Development-Community Development	587,131	373,616	213,515	0.0010	0.0009	(0.0000)
Planning & Development-Planning & Zoning	814,575	131,048	683,527	0.0031	0.0030	(0.0001)
Human Services-Nutrition	501,737	153,338	348,399	0.0016	0.0015	(0.0001)
Human Services-Senior Services	678,270	381,535	296,735	0.0014	0.0013	(0.0000)
Cabarrus Health Alliance - School Nurses/Operations/ Mosquito Control	6,858,529	-	6,858,529	0.0314	0.0303	(0.0011)
Spay It Forward	5,000	5,000	-	0.0000	0.0000	0.0000
Cooperative Extension	396,767	49,680	347,087	0.0016	0.0015	(0.0001)
Veterans Services	282,963	2,000	280,963	0.0013	0.0012	(0.0000)
Waste Reduction/Recycling	558,791	115,000	443,791	0.0020	0.0020	(0.0001)
Contr. to Other Funds-Capital Projects	-	-	-	0.0000	0.0000	0.0000
Contr. to Other Funds-Arena & Events Center Fund	759,500	-	759,500	0.0035	0.0034	(0.0001)
ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets	-	2,676,050	(2,676,050)	(0.0123)	(0.0118)	0.0004
TOTAL	\$ 20,221,293	\$ 5,262,028	\$ 14,959,265	\$ 0.0686	\$ 0.0661	\$ (0.0024)
GRAND TOTAL	\$ 255,602,972	\$ 92,752,364	\$ 162,850,608	\$ 0.7000	\$ 0.7200	\$ 0.0200

Budget Summary

PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT GENERAL FUND

1 CENT = \$2,261,814	FY 2019 EXPENDITURES	FY 2019 NON-PROPERTY TAX REVENUE	FY 2019 PROPERTY TAX REVENUE	FY 2018 ADOPTED TAX RATE	FY 2019 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
GENERAL GOVERNMENT						
Board of Commissioners	1,028,431	-	1,028,431	0.0047	0.0045	(0.0002)
Board of Elections	942,029	-	942,029	0.0043	0.0042	(0.0002)
Finance	1,107,848	-	1,107,848	0.0051	0.0049	(0.0002)
Infrastructure & Asset Mgmt. - Street Sign Maintenance	177,084	4,000	173,084	0.0008	0.0008	(0.0000)
Register of Deeds	598,090	2,761,154	(2,163,064)	(0.0099)	(0.0096)	0.0004
Tax Administration-Assessor, Land Records, Appraisal	2,365,082	500	2,364,582	0.0108	0.0105	(0.0004)
Tax Collections	1,020,561	561,000	459,561	0.0021	0.0020	(0.0001)
Delinquent Property and Vehicle Tax	-	1,203,000	(1,203,000)	(0.0022)	(0.0053)	(0.0031)
Interest on Property and Vehicle Tax	-	474,000	(474,000)	(0.1317)	(0.0021)	0.1296
Communications & Outreach	609,270	528,000	81,270	0.0004	0.0004	(0.0000)
County Manager (Budget, Risk Management, Safety, Contracting)	1,235,915	-	1,235,915	0.0057	0.0055	(0.0002)
Infrastructure & Asset Mgmt. - Admin., Grounds Maintenance, Building Maintenance, Facility Services, Fleet Maintenance	8,880,298	152,300	8,727,998	0.0400	0.0386	(0.0014)
Human Resources	925,571	122,876	802,695	0.0037	0.0035	(0.0001)
Information Technology Services	5,656,068	374,490	5,281,578	0.0242	0.0234	(0.0009)
Non-Departmental-Salary Adjustments	994,009	-	994,009	0.0046	0.0044	(0.0002)
Non-Departmental-Human Service Open Space Rent and Utilities	124,105	-	124,105	0.0006	0.0005	(0.0000)
Non-Departmental-Retiree Health Insurance	640,953	-	640,953	0.0029	0.0028	(0.0001)
Non-Departmental-Insurance Settlements	-	-	-	0.0000	0.0000	0.0000
Non-Departmental-Auto, Trucks, Equipment Maintenance	12,000	-	12,000	0.0000	0.0001	0.0001
Non-Departmental-Contingency	300,000	-	300,000	0.0014	0.0013	(0.0000)
Non-Departmental-Fuel	50,000	-	50,000	0.0002	0.0002	(0.0000)
Non-Departmental-Mileage	5,000	-	5,000	0.0000	0.0000	(0.0000)
Non-Departmental-Consultants	25,000	-	25,000	0.0001	0.0001	(0.0000)
Non-Departmental-Legal	-	-	-	0.0000	0.0000	0.0000
Non-Departmental - Unemployment Compensation	50,000	-	50,000	0.0002	0.0002	0.0000
TOTAL \$	26,747,314	\$ 6,181,320	\$ 20,565,994	\$ (0.0319)	\$ 0.0909	\$ 0.1229
CULTURE & RECREATION						
Library System	3,370,284	549,989	2,820,295	0.0129	0.0125	(0.0005)
Active Living & Parks-Parks	1,610,641	435,800	1,174,841	0.0054	0.0052	(0.0002)
Active Living & Parks-Senior Centers	712,467	323,472	388,995	0.0018	0.0017	(0.0001)
TOTAL \$	5,693,392	\$ 1,309,261	\$ 4,384,131	\$ 0.0201	\$ 0.0194	\$ (0.0007)

Budget Summary

PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT GENERAL FUND

1 CENT = \$2,261,814	FY 2019 EXPENDITURES	FY 2019 NON-PROPERTY TAX REVENUE	FY 2019 PROPERTY TAX REVENUE	FY 2018 ADOPTED TAX RATE	FY 2019 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
PUBLIC SAFETY						
Construction Standards	2,538,548	4,025,320	(1,486,772)	(0.0068)	(0.0066)	0.0002
Courts Maintenance	266,084	368,000	(101,916)	(0.0005)	(0.0005)	0.0000
Emergency Management (Includes Fire Marshal's Office)	958,663	105,000	853,663	0.0039	0.0038	(0.0001)
Fire Department	394,378	10,000	384,378	0.0018	0.0017	(0.0001)
Emergency Medical Services	9,567,367	6,128,283	3,439,084	0.0158	0.0152	(0.0006)
Sheriff-Jail	11,902,468	1,542,000	10,360,468	0.0534	0.0458	(0.0075)
Sheriff-Administration & Operations	14,432,595	2,796,799	11,635,796	0.0534	0.0514	(0.0019)
Sheriff-Animal Shelter	474,833	55,500	419,333	0.0019	0.0020	0.0001
Sheriff-Animal Control	829,418	-	829,418	0.0038	0.0040	0.0002
Separation Allowance for Law Enforcement	425,799	-	425,799	-0.0805	0.0019	0.0824
TOTAL \$	41,790,153	\$ 15,030,902	\$ 26,759,251	\$ 0.0461	\$ 0.1188	\$ 0.0727
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development-Soil & Water Conservation	244,647	30,330	214,317	0.0010	0.0009	(0.0000)
Planning & Development-Community Development	587,131	373,616	213,515	0.0010	0.0009	(0.0000)
Economic Development Incentive Grants	941,000	-	941,000	0.0043	0.0042	(0.0002)
Economic Development Corporation	391,621	391,621	-	0.0000	0.0000	0.0000
Planning & Development-Planning & Zoning	814,575	131,048	683,527	0.0031	0.0030	(0.0001)
TOTAL \$	2,978,974	\$ 926,615	\$ 2,052,359	\$ 0.0094	\$ 0.0091	\$ (0.0003)
HUMAN SERVICES						
Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse	586,716	-	586,716	0.0027	0.0026	(0.0001)
Human Services-Administration	4,020,929	5,250	4,015,679	0.0184	0.0178	(0.0007)
Human Services-Adult & Family Services	1,863,897	599,689	1,264,208	0.0058	0.0056	(0.0002)
Human Services-Child Support Enforcement	1,853,387	1,726,487	126,900	0.0006	0.0006	(0.0000)
Human Services-Child Welfare, Day Care, Foster Care	8,558,218	3,875,291	4,682,927	0.0215	0.0207	(0.0008)
Human Services-Economic Services, Special & Emergency Assistance	8,397,953	6,614,331	1,783,622	0.0082	0.0079	(0.0003)
Human Services-Economic Family Support Services	2,228,093	1,349,298	878,795	0.0040	0.0039	(0.0001)
Human Services-Transportation Services (Medicaid)	2,084,628	1,476,542	608,086	0.0028	0.0027	(0.0001)
Human Services-Nutrition	501,737	153,338	348,399	0.0016	0.0015	(0.0001)
Human Services-Senior Services	678,270	381,535	296,735	0.0014	0.0013	(0.0000)
Cooperative Extension	396,767	49,680	347,087	0.0016	0.0015	(0.0001)
Veterans Services	282,963	2,000	280,963	0.0013	0.0012	(0.0000)
Cabarrus Health Alliance-School Nurses/Operation/Mosquito Control	6,858,529	-	6,858,529	0.0314	0.0303	(0.0011)

Budget Summary

PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT GENERAL FUND						
1 CENT = \$2,261,814	FY 2019 EXPENDITURES	FY 2019 NON-PROPERTY TAX REVENUE	FY 2019 PROPERTY TAX REVENUE	FY 2018 ADOPTED TAX RATE	FY 2019 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
Spay it Forward	5,000	5,000	-	0.0000	0.0000	0.0000
Cabarrus Health Alliance-Environ. Health/Communicable Disease/ Vital Records	176,783	-	176,783	0.0008	0.0026	0.0018
TOTAL	\$ 38,493,870	\$ 16,238,441	\$ 22,255,429	\$ 0.1020	\$ 0.1002	\$ (0.0018)
ENVIRONMENTAL PROTECTION						
Waste Reduction-Recycling	558,791	115,000	443,791	0.0020	0.0020	(0.0001)
TOTAL	\$ 558,791	\$ 115,000	\$ 443,791	\$ 0.0020	\$ 0.0020	\$ (0.0001)
EDUCATION						
Education-Debt Service and Lottery	45,589,826	2,720,000	42,869,826	0.1966	0.1895	-0.0070
Education-Capital	1,165,156	-	1,165,156	0.0053	0.0052	(0.0002)
Education-Operating	78,365,432	-	78,365,432	0.3593	0.3465	(0.0129)
Education-Sales Tax	-	17,557,030	(17,557,030)	-0.0805	-0.0776	0.0029
TOTAL	\$ 125,120,414	\$ 20,277,030	\$ 104,843,384	\$ 0.4807	\$ 0.4635	\$ (0.0172)
CONTRIBUTIONS						
Contr. to Other Agencies-Medical Examiner	122,500	-	122,500	0.0006	0.0005	(0.0000)
Contr. to Other Agencies-Juvenile Crime Prevention-Teen Court	-	-	-	0.0000	0.0000	0.0000
Contr. to Positive Parenting Program	-	-	-	0.0000	0.0000	0.0000
Contr. to Crisis Prevention	-	-	-	0.0000	0.0000	0.0000
Contr. to Other Funds-Capital Projects	-	-	-	0.0000	0.0000	0.0000
Contr. to Other Funds-Arena Fund	759,500	-	759,500	0.0035	0.0034	(0.0001)
Contr. to Other Agencies-Forestry Service	95,713	-	95,713	0.0004	0.0004	(0.0000)
Contr. to Other Agencies-Special Olympics	68,241	-	68,241	0.0003	0.0003	(0.0000)
School Park Maintenance	50,000	-	50,000	0.0002	0.0002	(0.0000)
Contr. To Juvenile Crime Prevention Council (JCPC) -unallocated	295,111	295,111	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Arts Council	26,000	-	26,000	0.0001	0.0001	(0.0000)
Contr. to Other Agencies-Economic Development Corporation	400,000	-	400,000	0.0018	0.0018	(0.0001)
Contr. to Concord Downtown Development Corporation	25,000	-	25,000	0.0001	0.0001	(0.0000)
Planning and Development-Educational Farm	40,000	-	40,000	0.0002	0.0002	(0.0000)
Contr. to Other Agencies-Boys & Girls Club	50,000	-	50,000	0.0002	0.0002	(0.0000)
Contr. to Other Agencies-YMCA	250,000	-	250,000	0.0000	0.0011	0.0011
Contr. to Other Agencies-Shift Mentoring	-	-	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Sales Tax Fire Districts	979,177	979,177	-	0.0000	0.0000	0.0000
Contr. to Other Agencies - Obligation to City of Kannapolis	1,513,054	-	1,513,054	0.0069	0.0067	(0.0002)
TOTAL	\$ 4,674,296	\$ 1,274,288	\$ 3,400,008	\$ 1.1685	\$ 1.2853	\$ 0.1168

Budget Summary

PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT												
GENERAL FUND												
1 CENT = \$2,261,814	FY 2019		FY 2019		FY 2019		FY 2018		FY 2019		ADOPTED TAX RATE CHANGE	
	EXPENDITURES		NON-PROPERTY TAX REVENUE		PROPERTY TAX REVENUE		ADOPTED TAX RATE		ADOPTED TAX RATE			
DEBT SERVICE												
Debt Service-Non-Education		9,545,768		-		9,545,768		0.0438		0.1895		0.1458
TOTAL	\$	9,545,768	\$	-	\$	9,545,768	\$	0.0438	\$	0.1895	\$	0.1458
UNDESIGNATED REVENUES												
Unrestricted Sales Tax Revenues		-		28,723,457		(28,723,457)		(0.1317)		(0.1270)		0.0047
ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets		-		2,676,050		(2,676,050)		(0.0123)		(0.0118)		0.0004
TOTAL	\$	-	\$	31,399,507	\$	(31,399,507)	\$	(0.1440)	\$	(0.1388)	\$	0.0051
GRAND TOTAL	\$	255,602,972	\$	92,752,364	\$	162,850,608	\$	0.7000	\$	0.7200	\$	0.0200



FUND SUMMARIES

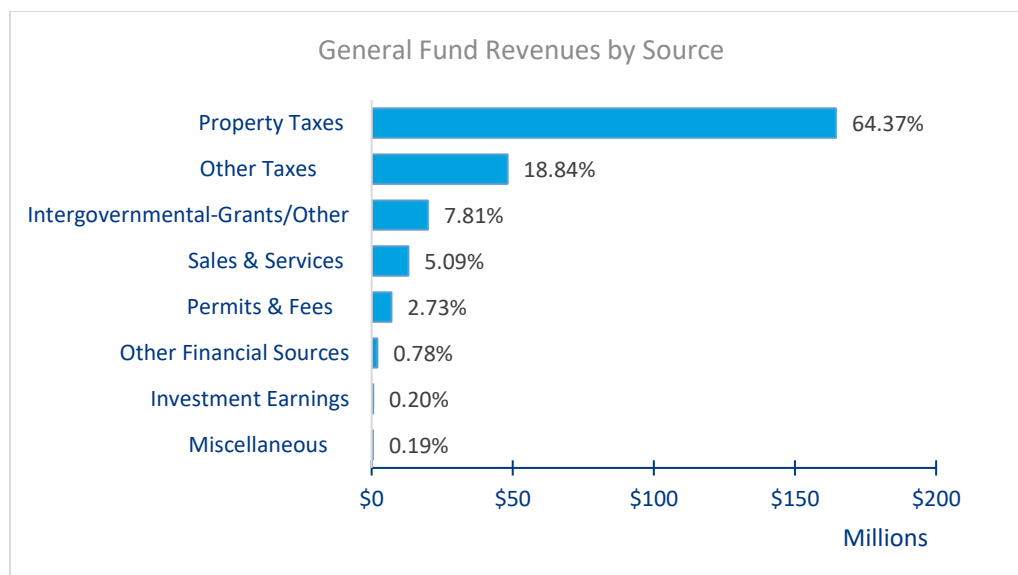
Fund Summaries

GENERAL FUND SUMMARY

GENERAL FUND REVENUES AND EXPENDITURES						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
REVENUES						
AD VALOREM TAXES	\$ 153,149,213	\$ 154,345,842	\$ 154,345,842	\$ 164,527,608	10,181,766	6.60%
OTHER TAXES	48,482,477	49,610,954	49,610,954	48,153,664	(1,457,290)	-2.94%
INTERGOVERNMENTAL- GRANTS/OTHER	23,592,676	22,118,240	22,977,261	19,961,943	(3,015,318)	-13.12%
PERMITS & FEES	5,966,475	6,419,391	6,399,891	6,968,899	569,008	8.89%
SALES & SERVICES	11,924,453	11,563,565	11,640,675	13,003,406	1,362,731	11.71%
INVESTMENT EARNINGS	637,633	500,000	500,000	500,000	-	0.00%
MISCELLANEOUS OTHER FINANCIAL SOURCES	376,308	438,135	818,793	487,452	(331,341)	-40.47%
	6,034,725	2,000,000	20,317,546	2,000,000	(18,317,546)	-90.16%
TOTAL	\$ 250,163,960	\$ 246,996,127	\$ 266,610,962	\$ 255,602,972	(11,007,990)	-4.13%
EXPENDITURES						
PERSONNEL SERVICES	\$ 65,625,607	\$ 72,400,949	\$ 72,333,021	\$ 78,114,611	5,781,590	7.99%
OPERATIONS	175,874,503	172,613,265	190,943,130	176,173,230	(14,769,900)	-7.74%
CAPITAL OUTLAY	3,423,222	1,981,913	3,334,811	1,315,131	(2,019,680)	-60.56%
TOTAL	\$ 244,923,332	\$ 246,996,127	\$ 266,610,962	\$ 255,602,972	(11,007,990)	-4.13%

The FY 2019 General Fund amended budget totals \$255,602,972 , a decrease of \$11,007,990 or 4.13% from the FY 2018 amended budget of \$266,610,962.

GENERAL FUND REVENUES



Fund Summaries

Property (Ad Valorem) Taxes

Ad valorem (property) tax revenue was adopted at a rate of \$0.72 per \$100 of assessed valuation, a two cent increase from the FY 2018 rate. The total taxable property value is estimated at \$22,875,000,000 which is a 2.5% increase from the estimated FY 2018 final valuation. Ad valorem (property) tax value includes \$1.975 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. Following the requirement, a collection rate of 100% was applied to tax calculations on motor vehicles and 98.96% on all other property for a combined collection rate of 99.05%.

Property tax revenues are generally estimates in the budget process by collecting the current values of property as of February each year. The values are reviewed for reasonableness and historical patterns of taxpayer appeals of these values. The values are then 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. The revaluation of real property required by State statute every eight (8) years is completed and was effective for taxes listed on January 1, 2017. Cabarrus County conducts revaluations every four (4) years rather than the maximum eight years.

At the adopted tax rate, FY 2019 property tax revenues, excluding motor vehicles, are estimated at \$148,915,008. This is an increase of 6.78% or \$10,099,666 above the FY 2018 amended budget. Valuations for motor vehicles have increased by 4.44% or \$592,900 above the FY 2018 amended budget. Therefore, the budget for motor vehicle taxes for FY 2019 is \$13,935,600.

Other revenue items included in the Ad Valorem Taxes category include interest and delinquent taxes, which are projected to decrease by \$500,000 from the FY 2018 amended budget. All ad valorem budget estimates are based on actual value, along with current and prior year actual collections and are only budgeted in the General Fund.

Total revenues in this category are budgeted at \$164,527,608, which is an increase of 6.60% or \$10,181,766 above the FY 2018 amended budget of \$154,345,842. These revenues account for 64.37% of the total General Fund revenue in the FY 2019 adopted budget.

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

The total sales tax budgeted for FY 2019 is \$46,280,487, which is a 3.37% or \$1,613,467 decrease below the FY 2018 amended budget of \$47,893,954 based on activity in the economy. Three factors influence normal growth in sales tax: The first is growth in retail sales, and the second is the value of non-profit refunds. The third factor for increases is the expansion of items subject to sales taxes. The expansion items became effective 1/1/14. The County receives notification of refunds as they occur with no ability to budget for their effect in advance. The County receives notification of refunds as they occur with no ability to budget in advance. Refunds are averaging 12.3% for FY 2018, which impacts projections for FY 2019. Sales tax revenues are distributed as a proportion of the whole among the local governments and fire districts based on their respective property tax levies—a change by one impacts all.

Overall, the Other Taxes category, which includes sales tax, totals 48,153,664, a decrease of 2.94% or \$1,457,290 from the FY 2018 amended budget of \$49,610,954. This category accounts for 18.84% of the total General Fund budget.

Fund Summaries

Intergovernmental Grants/Other

Intergovernmental Revenue represents 7.81% 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 2019 adopted budget of 19,961,943 represents a decrease of \$3,015,318 or 13.12% from the FY 2018 amended budget of 22,977,261. The major revenues are Department of Human Services Programs (approximately \$14 million), transportation grants (\$497,792), 911 subsidies (\$789,364), court facility fees (\$368,000), state library grant (\$196,989), School Resource Officer funding (\$541,000) Medicaid Hold Harmless funding (\$2,000,000), Community Development funding (\$341,102) and some other governmental revenues not related to grants.

Permits and Fees

Permit and fee revenues are anticipated to increase by \$569,008, or 8.89%, to 6,968,899 from the FY 2018 amended amount of 6,399,891. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and building inspection fees.

Register of Deeds fees for FY 2019 are budgeted at \$2,761,154, which is a decrease of \$50,596 or 1.80% under the FY 2018 amended budgeted amount of \$2,811,750. Based on recent trends, Construction Standards Building Inspection fees are projected to increase by 19.32% to \$3,970,000 from the FY 2018 amended budget of \$3,327,121. This category accounts for 2.73% of General Fund revenues.

Sales and Services

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

Revenues in this category were adopted at 13,003,406 for FY 2019, which is an increase of \$1,362,731 or around 11.71% from the FY 2018 amended budget of 11,640,675. Since so many areas are included in this category some of them experienced increases and others decreased. Some of the increases are with the Active Living and Parks Summer Program fees, travel club fees and class registrations fees. Other increases for this category include: an increase of \$216,000 for the Jail's State Misdemeanant Confinement Program (SMCP) fees, \$11,500 in Jail Fees received from concessions services and \$59,000 in pay phone program fees in the Jail.

Last, ambulance fees are projected to increase from the FY 2018 amended budget of \$5.1 million to the FY 2019 adopted budget of \$5.6 million. The primary revenue projection method used for sales and services is past history collections and evaluation of any new programs that the County adds. Fee schedules are tied to these revenues and these schedules are evaluated each year to ensure that the County is competitive and covering the cost of operating these programs. Overall, the Sales and Services revenue category accounts for 5.09% of all General Fund revenues.

Investment Earnings

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is budgeted at 500,000, which is unchanged from the amended budget for FY 2018. This revenue estimate is based on idle funds of the County and the market rate of interest earned. In estimating this revenue, the County evaluates the current market interest rate, projected cash flow, and available idle funds. Overall, this category accounts for 0.20% of all General Fund revenues.

Fund Summaries

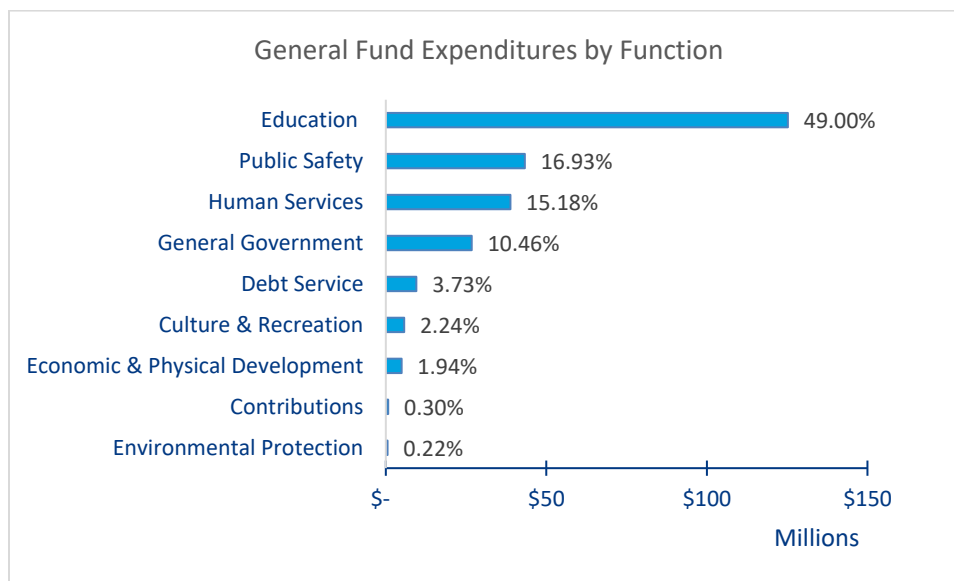
Miscellaneous

Miscellaneous revenues 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 2019 adopted budget for miscellaneous revenues totals 487,452 or 0.19% of the General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and sale of fixed assets as they are received. However, while there are regular miscellaneous revenues, they are budgeted based on past history collections.

Other Financial Sources

The FY 2019 adopted budget for Other Financing Sources of 2,000,000 represents an \$18,317,546, or 90.16%, decrease from the FY 2018 amended budget of 20,317,546. The large decrease from the amended budget relates to fund balance appropriations in FY 2018. \$10,347,778 in fund balance appropriations occurred due to the 15% fund balance policy at year end. This revenue category includes inter-fund transfers as well as fund balance appropriations. FY 2019 funding includes \$2,000,000 in lottery proceeds to be used for the retirement of debt service for public schools. This category comprises 0.78% of all General Fund revenue for FY 2019. The lottery projections are based on progressively lower collections over the last few years and the accumulated funds of prior years have now been depleted.

GENERAL FUND EXPENDITURES



The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and merit pay raises based on performance. The FY 2018 budget included a 2% COLA and merit increases based on performance as provided by the personnel ordinance. The FY 2019 adopted budget provides a 2% COLA and merit adjustments based on performance calculated at an average of 2.00%. Health and Life insurance costs increased by \$594,828 as a result of the per employee and retiree contribution increase from \$7,728 to \$7,860, a 132/annual increase per employee.

The adopted FY 2019 budget increases the Local Government Employees' Retirement System annual rate for law enforcement officers from 8.25% to 8.50%. The employer contribution rate for general employees increases from 7.56% to 7.81%. These increases were required by the Local Government Employees' Retirement System.

Fund Summaries

General Government

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Technology, Infrastructure and Asset Management and Non-Departmental. Spending in this service area is expected to decrease by 5.27% or \$1,489,058. The primary decrease from the FY 2018 amended budget is due to reductions in budgeting for our Non-Departmental department, which includes budgeting for salary adjustments, such as salary studies and merits for employees. This department decreased by \$603,269. The County will still fund salary studies and merits for employees based on performance but proposes to fund this with lapsed salary. There is a recommended public safety salary study with a potential budget impact of \$437,000. General Government service area also includes new positions in the following departments: a Construction Manager in the County Manager's Office. This position is budgeted for a half-year because it is anticipated to start in January 2019. The Tax Administration Office requested a Senior Tax Auditor to assist with managing the economic development incentives the County offers.

The Finance Department requested two positions, an Accounting Specialist and a Financial Reporting Specialist that will assist with financial transparency efforts. Infrastructure and Asset Management requested an additional Building Maintenance Mechanic and a Custodian due to the increase in expanding services and building needs. Last, Information Technology Services requested a Business Analyst and Help Desk Technician that will assist our growing employee base through software and network support. Overall, General Government spending comprises 10.46% of the total General Fund budget.

Culture and Recreation

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. Within the General Fund, these programs include county libraries and the Parks Department. Participation continues to increase at the park, particularly with residents choosing to recreate locally. The FY 2019 adopted budget of \$5,719,392 represents a \$367,901, or a 6.04%, decrease from the amended FY 2018 budget of \$6,087,293. This decrease can be attributed to a reduction in the Parks budget due to not budgeting for the Matching Grant Incentive program for miscellaneous school and county projects. The Library budget is expected to increase from the FY 2018 amended budget due to following requested positions: a part-time Library Assistant at the Harrisburg Branch, two part-time Library Assistants at the new Midland Branch and one full-time Community Services Coordinator at the Midland Branch. The three positions associated with the opening of the Midland Library are budgeted at 75% due to when the branch is anticipated to open. The branch is anticipated to open 3 days a week to start. The budget for Culture and Recreation represents 2.24% of total General Fund spending.

Public Safety

Public Safety funding provides services responsible for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Animal Shelter, Courts, Construction Standards, Emergency Management and Emergency Medical Services. The adopted budgeted expenditures for FY 2019 total \$43,282,654. This represents a \$1,772,461 or 4.27% increase from the FY 2018 amended budget of \$41,510,194. This increase is due primarily to new positions requested, which includes: two Detective positions and one Digital Evidence Technician with the Sheriff's Department, two Code Enforcement Officers to assist with the growth the County is experiencing in the Construction Standards Department. These positions are budgeted at a half-year, because they are anticipated to start in January 2019 prior to the spring, which is the busy season for this department. The Emergency Medical Services department requested ten part-time Emergency Medical Technicians to assist with the workload and scheduling time off. EMS is also requesting two Master Paramedics as part of the

Fund Summaries

Community Paramedic Program, which is the delivery of mobile integrated healthcare services that helps reduce hospital readmissions, promote use of most appropriate medical resources, reduce unnecessary ambulance transports and create an environment of healing in the home.

Also, adopted in FY 2019 was a review of the Sheriff's Department pay practices, specifically for non-civilian employees, revealed a pay disadvantage to those who work 12 hour shifts. All non-civilian employees were paid 85.5 hours bi-weekly meaning those that worked 8 hour shifts were paid the same salary amount as those who work 12 hour shifts. Although this pay system is legal under the Fair Labor Standards Act 207k exemption, we wanted to create a pay system that exhibits fairness and accuracy for pay based on actual hours worked. The new system puts all employees at an hourly pay rate x 2,080 for 8 hour employees or pay rate x 2,184 for 12 hour employees. Overtime begins for all non-civilian employees after 86 hours. Twelve-hour employees also saw an increase in annual pay based on this change. The average increase for 12-hour employees was \$1,976. The County also looked for cost-saving measures in the FY 2019 adopted budget to reduce lapsed salary due to vacant positions in the Sheriff's Administration and Jail budgets. Both of these divisions have a number of vacant positions throughout the year. Because of this, staff proposed to budget these positions with a 7.5% vacancy rate as an effort to reduce the amount of lapsed salary at the end of the fiscal year. Public Safety spending equates to approximately 16.93% of the General Fund 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. General Fund programs within the Economic and Physical Development service area budget include: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Economic Development Incentives and the Economic Development Corporation. The FY 2019 adopted budget totals \$4,957,028. This represents a \$1,568,366, or 24.03% decrease from the FY 2018 amended budget of \$6,525,394. This decrease is primarily due to changes in the way the County plans to budget incentive grants--reflecting only current year incentive payments and placing past years' unpaid incentives as a committed fund balance. There were no new position requests for this service area in FY 2019. This service area comprises 1.94% of General Fund expenses for FY 2019.

Human Services

Human Services expenditures are those with a purpose of promoting the general health and well-being of the individuals within the community. Human Services includes Veterans Services, Transportation, Other Human Services (which includes the Cabarrus Health Alliance and mental health services), Cooperative Extension Services, Social Services and Aging Services. The FY 2019 adopted budget totals \$38,793,870 and is 15.18% of total spending. This represents a \$1,790,764, or 4.41%, decrease from the FY 2018 amended budget of \$40,584,634. The primary decrease is in the Economic Services Division within the Department of Human Services is the transition of the Child Day Care system to the state through the NC FAST program. Though there was a decrease overall in this service area, there are new position requests adopted in this year's budget, which includes a Child Support Supervisor in the Child Support Division. Economic Services requested two Income Maintenance Caseworker I, one Income Maintenance Supervisor II, three Income Maintenance Caseworker III, and a part-time Nutrition Site Supervisor for an additional lunch plus site, which is part of the Nutrition Services division. This position is budgeted at half a year due to when the site would be completed and operational. The Child Welfare division requested an additional four positions, which includes: one Social Work III Supervisor, two Prevention/After-care Social Workers, one Crisis Support Counselor and one Mental Health Navigator position, which is a position intended to serve as a liaison between the Mental Health Advisory Board and the various County departments that work directly with substance and opioid abuse. The need for these additional positions is due to an increase in volume and caseload across all Human Services divisions. The Cabarrus Health Alliance requested a school nurse for Royal Oaks Elementary School as well as an additional Communicable Disease nurse due to an increase in investigations. The Cabarrus Health

Fund Summaries

Alliance is also requesting that the County pay the portion of the Health Cabarrus Director position to remain full-time due to reduced grant funding in September. This position helps with a wide variety of initiatives throughout the community as it relates to healthy living and recently has an increased role in substance and opioid abuse.

Environmental Protection

The Environmental Protection service area is the Waste Reduction budget, whose total budget was adopted at \$558,791. This budget is an increase of 2.06% from the amended FY 2018 budget of \$547,526. This increase relates to a new Recycling Technician position request for FY 2019. In addition, there was an existing Recycling Technician position that is now split between Waste Reduction and the Landfill's budget to better separate duties. This area accounts for 0.22% of the total General Fund budget.

Education/School Debt

By far, the largest service area within the budget is Education/School Debt. This service area funds two public school systems, multiple charter schools 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. The FY 2019 adopted budget totals \$125,238,655. This represents an increase of \$5,118,593 or 4.26% from the FY 2018 amended budget of \$120,120,062. Education/School debt current expense funding for Cabarrus County Schools, Kannapolis City Schools and Charter schools increased by \$4,579,337 or 6.46% from the FY 2018 amended budget. This increase is due to the following: increases in regular instruction costs by \$3,967,473 due to the local state salary match, charter school students, increase in teacher supplements, operational costs associated with the opening of the new West Cabarrus High School, increases for non-teaching staff salaries and benefits, instructional supplies and increases in hospitalization and retirement for staff. Currently, teacher supplements in Cabarrus County are at 7.75% with the ultimate goal to get to 8.75%. Adopted in FY 2019 is an additional \$298,970, which will increase the teacher supplement to 8.00% with benefits. Building maintenance costs increased funding by \$116,628 for Cabarrus County Schools for continuation costs and maintenance costs of new facilities. Grounds maintenance costs also increased by \$40,050. Last, technology costs, based on an increase in maintenance due to new facilities, is projected to increase by \$253,636. Rowan Cabarrus Community College had an increase of \$325,000 in current expense funding for FY 2019, which was an increase of \$135,000 in the operating and utility cost impact of the Cosmetology Program move from downtown Kannapolis. Other increases include: \$115,000 in increased cost in sworn law enforcement officers from local agencies, \$25,000 for energy and commodity inflation costs and \$50,000 for an additional facilities technician to service the added space at the Advanced Technology Center and the Community Business Technical Center. Design is under way for the construction of an Advanced Technology Center, which should start construction in late 2018 on the Kannapolis Research Campus site. New debt was adopted for FY 2019 for a new elementary school in the Southwest region of Harrisburg, two HVAC system replacements at for J.N Fries and Mount Pleasant High School and twenty mobile units to assist with over-crowding at Cabarrus County Schools. The County is also issuing debt for Rowan Cabarrus Community College for the purchase of land for the South Campus expansion and for the construction of the Advanced Technology Center. This service area comprises 49.00% of total General Fund spending.

Contributions to Other Funds

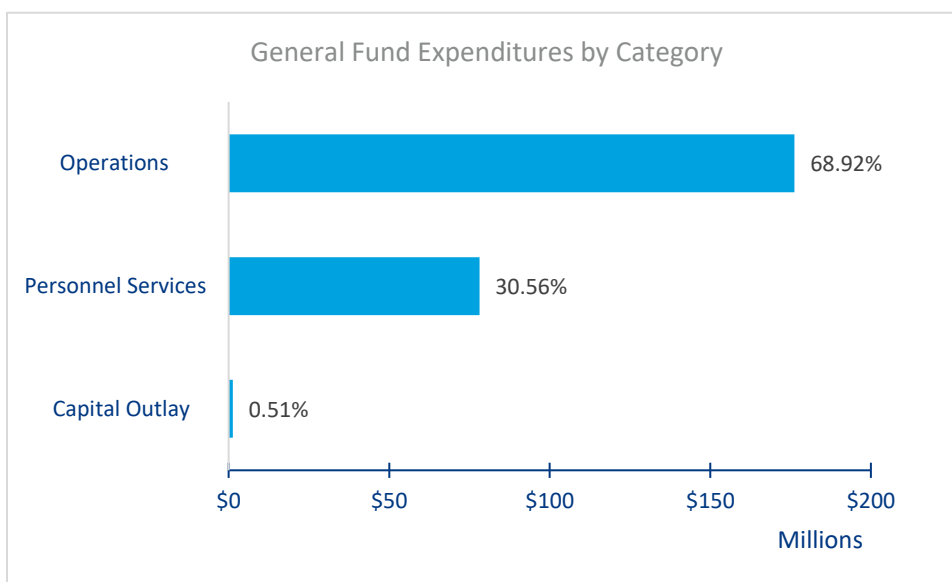
The Contributions area includes expenditures for contributions to other funds. The FY 2019 adopted budget for Contributions is decreasing by \$11,774,941 or 93.94% from the FY 2018 amended budget of \$12,534,441. The decrease from the amended budget relates primarily to the contribution to the capital reserve fund in FY 2018 of \$10,347,778. The Arena Fund contribution increased by \$53,837 from the FY 2018 amended budget amount of \$705,663 to the FY 2019 adopted amount of \$759,500. This service area accounts for 0.30% of FY 2019 General Fund expenditures.

Fund Summaries

Traditionally, all fund balance in excess of 15% of General Fund expenditures was transferred to the Capital Reserve Fund after the completion of the annual audit (see *Introduction* section). This policy was waived during the recession to assure appropriate working capital and flexibility during those difficult times. The County Board returned to their policy of transferring “excess” fund balance to the Capital Reserve Fund in FY 2014. The amount of the fund balance transferred to the Capital Reserve fund is calculated by taking total fund balance per the audit and reducing it for the Board’s working capital policy of keeping 15% of the general fund budget amount for working capital use and further reductions for management assignments related to various known issues such as litigation, tax appeals, landfill costs and statutorily required assignments (reserved by state statute, inventories, prepaid items) and \$5,000,000 for unknown contingencies that may arise.

Other Debt Services

The Other Debt Service functional area accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets, such as: Arena, Jail, Jail Annex and Sheriff Administrative Building. The FY 2019 adopted budget totals \$9,545,768 and represents 3.74% of total spending in the General Fund. This represents a decrease of \$919,279 or 8.78% from the FY 2018 amended budget of \$10,465,047. This decrease is largely due to the decrease in principal payments for the administrative building and law enforcement center.



Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT													
GENERAL FUND													
		FY 2017 ACTUAL		FY 2018 ADOPTED		FY 2018 AMENDED		FY 2019 ADOPTED		AMENDED CHANGE		PERCENT CHANGE	
CONTRIBUTIONS													
Contribution to Other Funds	\$	17,344,989	\$	639,837	\$	12,534,441	\$	759,500	\$	(11,774,941)		-93.94%	
TOTAL	\$	17,344,989	\$	639,837	\$	12,534,441	\$	759,500	\$	(11,774,941)		-93.94%	
GENERAL GOVERNMENT													
Board of Commissioners	\$	927,596	\$	1,091,379	\$	1,107,676	\$	1,028,431	\$	(79,245)		-7.15%	
County Manager		1,007,188		1,170,519		1,201,322		1,235,915		34,593		2.88%	
Communications & Outreach		518,885		604,201		656,807		609,270		(47,537)		-7.24%	
Human Resources		791,501		920,843		927,810		925,571		(2,239)		-0.24%	
Tax Administration													
Assessor & Land Records		2,171,757		2,251,025		2,258,163		2,365,082		106,919		4.73%	
Tax Collections		1,012,712		986,490		986,515		1,020,561		34,046		3.45%	
Board of Elections		745,387		1,350,928		1,324,168		942,029		(382,139)		-28.86%	
Register of Deeds		570,064		580,668		581,223		598,090		16,867		2.90%	
Finance		903,078		927,673		938,313		1,107,848		169,535		18.07%	
Information Technology Services		4,922,685		5,422,954		5,755,387		5,656,068		(99,319)		-1.73%	
Non-departmental		654,821		3,883,839		2,804,336		2,201,067		(603,269)		-21.51%	
Infrastructure and Asset Management													
Administration		1,622,800		1,688,180		1,689,690		1,827,680		137,990		8.17%	
Grounds Maintenance		1,810,731		1,904,647		2,061,508		1,955,910		(105,598)		-5.12%	
Sign Maintenance		139,139		215,581		221,081		177,084		(43,997)		-19.90%	
Building Maintenance		2,500,527		3,015,148		3,205,305		2,910,781		(294,524)		-9.19%	
Facility Services		1,252,300		1,516,835		1,545,672		1,644,258		98,586		6.38%	
Fleet Maintenance		1,115,132		679,498		971,395		541,669		(429,726)		-44.24%	
TOTAL	\$	22,666,304	\$	28,210,408	\$	28,236,372	\$	26,747,314	\$	(1,489,058)		-5.27%	
PUBLIC SAFETY													
Sheriff													
Administration & Operations	\$	12,766,613	\$	13,839,212	\$	14,027,903	\$	14,432,595	\$	404,692		2.88%	
Jail		10,316,728		11,266,541		11,484,325		11,902,468		418,143		3.64%	
Animal Control		801,626		798,878		824,933		829,418		4,485		0.54%	
Animal Shelter		266,910		366,581		402,736		474,833		72,098		17.90%	
Courts Maintenance		245,420		290,965		290,965		266,084		(24,881)		-8.55%	
Construction Standards		1,994,202		2,288,543		2,319,364		2,538,548		219,184		9.45%	
Emergency Management		658,924		297,210		283,751		300,724		16,973		5.98%	
Fire Services		498,034		943,505		986,941		1,052,317		65,376		0.00%	
Emergency Medical Services		8,718,915		9,055,231		9,184,470		9,567,367		382,897		4.17%	
Other Public Safety		2,033,584		1,704,806		1,704,806		1,918,300		213,494		12.52%	
TOTAL	\$	38,300,958	\$	40,851,472	\$	41,510,194	\$	43,282,654	\$	1,772,461		4.27%	

Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT GENERAL FUND											
	FY 2017 ACTUAL		FY 2018 ADOPTED		FY 2018 AMENDED		FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE		
ECONOMIC & PHYSICAL DEVELOPMENT											
Planning & Development											
Planning	\$	525,208	\$	588,086	\$	668,487	\$	583,093	\$	(85,394)	-12.77%
Community Development		569,803		545,012		642,842		587,131		(55,711)	-8.67%
Soil & Water Conservation		228,202		242,298		248,075		244,647		(3,428)	-1.38%
Zoning Administration		151,457		207,451		208,240		231,482		23,242	11.16%
Economic Development											
Corporation		357,616		375,696		375,696		391,621		15,925	0.00%
Economic Development Incentives		701,149		724,000		2,404,000		941,000		(1,463,000)	-60.86%
Other Economic and Physical Development		1,951,429		1,978,054		1,978,054		1,978,054		-	0.00%
TOTAL	\$	4,484,863	\$	4,660,597	\$	6,525,394	\$	4,957,028	\$	(1,568,366)	-24.03%
ENVIRONMENTAL PROTECTION											
Waste Reduction	\$	306,699	\$	514,545	\$	547,526	\$	558,791	\$	11,265	2.19%
TOTAL	\$	306,699	\$	514,545	\$	547,526	\$	558,791	\$	11,265	2.06%
HUMAN SERVICES											
Veterans Services	\$	255,593	\$	260,892		263,270	\$	282,963	\$	19,693	7.55%
Other Human Services		7,007,525		7,408,691		7,408,691		7,927,028		518,337	7.00%
Cooperative Extension		394,031		399,871		434,925		396,767		(38,158)	-8.77%
Human Services											
Administration		3,011,896		3,125,539		3,254,062		4,020,929		766,867	23.57%
Economic Family Support Services		-		-		-		2,228,093		2,228,093	0.00%
Transportation		2,074,341		1,911,458		2,036,394		2,084,628		48,234	2.37%
Child Welfare		6,802,553		8,174,839		8,248,928		8,558,218		309,290	3.75%
Child Support Enforcement		1,547,084		1,623,129		1,670,083		1,853,387		183,304	10.98%
Economic Services		11,964,214		12,768,243		12,716,326		8,397,953		(4,318,373)	-33.96%
Adult & Family Services		3,126,151		3,341,175		3,385,733		1,863,897		(1,521,836)	-44.95%
Nutrition		390,796		498,172		498,448		501,737		3,289	0.66%
Senior Services		615,638		653,572		667,775		678,270		10,495	1.57%
TOTAL	\$	37,189,823	\$	40,165,581	\$	40,584,634	\$	38,793,870	\$	(1,790,764)	-4.41%
EDUCATION											
Operating											
Cabarrus County Schools	\$	60,772,051	\$	63,063,903	\$	62,931,739	\$	66,890,757	\$	3,959,018	6.29%
Kannapolis City Schools		7,933,341		7,992,929		7,924,141		8,544,460		620,319	7.83%
Rowan Cabarrus Community College		2,361,832		2,589,303		2,605,215		2,930,215		325,000	12.47%
Capital											
Cabarrus County Schools		2,494,953		1,056,320		4,334,847		1,056,324		(3,278,523)	-75.63%
Kannapolis City Schools		621,539		108,834		664,343		108,832		(555,511)	-83.62%
Rowan Cabarrus Community College		177,487		100,000		373,555		-		(373,555)	-100.00%
Other Schools											
Cabarrus County Schools		115,569		115,569		149,811		118,241		(31,570)	-21.07%

Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT GENERAL FUND						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
Debt						
Cabarrus County & Kannapolis City Schools	37,180,219	40,875,151	40,875,151	43,521,744	2,646,593	6.47%
Rowan Cabarrus Community College	212,147	205,560	205,560	2,012,382	1,806,822	878.98%
Other	(1,305,925)	55,700	55,700	55,700		
TOTAL	\$ 110,563,213	\$ 116,163,269	\$ 120,120,062	\$ 125,238,655	\$ 5,118,593	4.26%
CULTURE & RECREATION						
Active Living & Parks						
Parks	\$ 1,476,056	\$ 1,750,645	\$ 2,170,243	\$ 1,610,641	\$ (559,602)	-25.79%
Senior Centers	627,203	673,516	692,035	712,467	20,432	2.95%
Library System	3,114,661	3,185,660	3,199,015	3,370,284	171,269	5.35%
Other Cultural and Recreation	26,000	26,000	26,000	26,000	-	0.00%
TOTAL	\$ 5,243,919	\$ 5,635,821	\$ 6,087,293	\$ 5,719,392	\$ (367,901)	-6.04%
DEBT SERVICE						
Debt Services	\$ 8,822,563	\$ 10,154,597	\$ 10,465,047	\$ 9,545,768	\$ (919,279)	-8.78%
TOTAL	\$ 8,822,563	\$ 10,154,597	\$ 10,465,047	\$ 9,545,768	\$ (919,279)	-8.78%
ALL FUNCTIONS AND DEPARTMENTS						
GRAND TOTAL	\$ 244,923,332	\$ 246,996,127	\$ 266,610,962	\$ 255,602,972	\$ (11,007,990)	-4.13%

Budget Summary

FUNDING REQUESTS BY DEPARTMENT GENERAL FUND							
DEPARTMENT	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED BUDGET	FY 2019 DEPARTMENT REQUESTED	FY 2019 MANAGER REQUESTED	FY 2019 ADOPTED BUDGET	
Board of Commissioners	\$ 927,596.40	\$ 1,091,379.00	\$ 1,107,676.00	\$ 1,125,972.00	\$ 1,027,808	\$ 1,028,431.00	
County Manager	1,007,188	1,170,519	1,201,322	1,371,578	1,234,915	1,235,915	
Communications & Outreach	518,885	604,201	656,807	735,056	609,270	609,270	
Human Resources	791,501	920,843	927,810	944,508	938,926	925,571	
Tax Collections	1,012,712	986,490	986,515	1,018,750	1,020,561	1,020,561	
Tax Administration (Assessor & Land Records)	2,171,757	2,251,025	2,258,163	2,397,877	2,365,082	2,365,082	
Board of Elections	745,387	1,350,928	1,324,168	1,113,375	942,029	942,029	
Register of Deeds	570,064	580,668	581,223	598,090	598,090	598,090	
Finance	903,078	927,673	938,313	1,114,369	1,107,848	1,107,848	
Information Technology	4,922,685	5,422,954	5,755,386	6,339,757	5,652,202	5,656,068	
Non-departmental	654,821	3,883,839	2,804,335	2,233,623	1,958,229	2,201,067	
Grounds Maintenance	1,810,731	1,904,647	2,061,508	2,085,724	1,955,910	1,955,910	
General Services Admin	1,622,800	1,688,180	1,689,690	1,828,397	1,827,680	1,827,680	
Sign Maintenance	139,139	215,581	221,081	231,584	177,084	177,084	
Building Maintenance	2,500,527	3,015,148	3,205,304	3,209,055	2,910,781	2,910,781	
Facility Services	1,252,300	1,516,835	1,545,672	1,697,326	1,643,518	1,644,258	
Fleet Maintenance	1,115,132	679,498	971,395	847,702	541,669	541,669	
Cont. to Other Funds	17,344,989	639,837	12,534,441	823,973	759,500	759,500	
Operations	12,766,613	13,839,212	14,027,903	14,917,498	14,422,801	14,432,595	
Jail	10,316,728	11,266,541	11,484,325	11,863,806	11,858,889	11,902,468	
Animal Control	801,626	798,878	824,933	836,274	829,418	829,418	
Animal Shelter	266,910	366,581	402,736	608,539	471,927	474,833	
Courts Maintenance	245,420	290,965	290,965	442,134	266,084	266,084	
Construction Standards	1,994,202	2,288,543	2,319,364	2,495,969	2,538,548	2,538,548	
Emergency Management	658,924	297,210	283,751	299,428	300,724	300,724	
Fire Services	498,034	943,505	986,941	1,284,900	1,047,547	1,052,317	
Emergency Medical Services	8,718,915	9,055,231	9,184,470	9,888,138	9,541,759	9,567,367	
Other Public Safety	2,033,584	1,704,806	1,704,806	1,963,313	1,918,300	1,918,300	
Planning & Development	525,208	588,086	668,487	706,977	583,093	583,093	
Community Development	569,803	545,012	642,842	586,338	587,131	587,131	
Soil & Water Conservation	228,202	242,298	248,075	257,407	244,647	244,647	
Zoning Administration	151,457	207,451	208,240	232,116	231,482	231,482	
Economic Development Corporation	357,616	375,696	375,696	391,621	391,621	391,621	
Economic Development Incentives	701,149	724,000	2,404,000	980,000	941,000	941,000	
Other Economic & Physical Development	1,951,429	1,978,054	1,978,054	1,978,054	1,978,054	1,978,054	
Waste Reduction	306,699	514,545	547,526	633,058	558,791	558,791	
Veterans Services	255,593	260,892	263,270	282,963	282,963	282,963	
Transportation	2,074,341	1,911,458	2,036,394	2,168,286	2,083,908	2,084,628	
Cooperative Extension	394,031	399,871	434,925	398,767	396,767	396,767	

Budget Summary

FUNDING REQUESTS BY DEPARTMENT GENERAL FUND						
DEPARTMENT	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED BUDGET	FY 2019 DEPARTMENT REQUESTED	FY 2019 MANAGER REQUESTED	FY 2019 ADOPTED BUDGET
DHS- Administration & Operations	3,011,896	3,125,539	3,254,062	3,805,187	4,016,444	4,020,929
DHS- Economic Family Services	-	-	-	-	-	2,228,093
DHS - Child Welfare	6,802,553	8,174,839	8,248,928	8,573,083	8,490,092	8,558,218
DHS - Child Support Services	1,547,084	1,623,129	1,670,083	1,766,705	1,851,214	1,853,387
DHS - Economic Services	11,964,214	12,768,243	12,716,326	10,067,258	8,929,461	8,397,953
DHS-Adult and Family Services	3,126,151	3,341,175	3,385,733	3,713,661	3,557,291	1,863,897
Aging - Nutrition	390,796	498,172	498,448	531,535	501,262	501,737
Aging - Senior Services	615,638	653,572	667,775	680,586	677,154	678,270
Other Human Services	7,007,525	7,408,691	7,408,691	7,773,075	7,927,028	7,927,028
Current Expense Cabarrus County Schools	60,772,051	63,063,903	62,931,739	67,385,543	66,890,757	66,890,757
Current Expense Kannapolis City Schools	7,933,341	7,992,929	7,924,141	8,484,716	8,333,040	8,544,460
Current Expense Rowan Cabarrus Community College	2,361,832	2,589,303	2,605,215	2,930,215	2,930,215	2,930,215
Capital Outlay Cabarrus County Schools	2,494,953	1,056,320	4,334,847	1,056,324	1,056,324	1,056,324
Capital Outlay Kannapolis City Schools	621,539	108,834	664,343	108,832	108,832	108,832
Capital Outlay Rowan Cabarrus Community College	177,487	100,000	373,555	100,000	-	-
Other Schools	115,569	115,569	149,811	118,241	118,241	118,241
Active Living & Parks-Parks	1,476,056	1,750,645	2,170,243	1,861,675	1,610,641	1,610,641
Active Living & Parks-Senior Center	627,203	673,516	692,035	764,876	712,467	712,467
Library System	3,114,661	3,185,660	3,199,015	3,339,476	3,352,698	3,370,284
Other - Cultural & Recreation	26,000	26,000	26,000	26,000	26,000	26,000
Debt Services: Education	36,086,441	41,136,411	41,136,411	46,838,764	9,545,768	45,589,826
Debt Service: Other	8,822,563	10,154,597	10,465,047	9,545,768	45,589,826	9,545,768
TOTAL	\$244,923,331.72	\$ 246,996,127.00	\$ 266,610,961.71	\$ 262,403,822.20	\$ 254,971,311	\$ 255,602,972

Fund Summaries

LANDFILL FUND SUMMARY

LANDFILL FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE	
REVENUES							
INTERGOVERNMENTAL	\$ 42,889	\$ 37,000	\$ 37,000	\$ 40,000	\$ 3,000	8.11%	
PERMITS & FEES	96,742	85,000	85,000	147,181	62,181	73.15%	
SALES & SERVICES	897,186	849,952	849,952	947,000	97,048	11.42%	
INVESTMENT EARNINGS	32,258	-	-	38,390	38,390	38,390	
MISCELLANEOUS	105	-	-	-	-	-	
OTHER FINANCING SOURCES	-	-	-	-	-	-	
TOTAL	\$ 1,069,180	\$ 971,952	\$ 971,952	\$ 1,172,571	\$ 200,619	20.64%	
EXPENDITURES							
PERSONNEL SERVICES	\$ 285,166	\$ 297,081	\$ 297,081	\$ 347,771	\$ 50,690	17.06%	
OPERATIONS	578,513	674,871	674,871	824,800	149,929	22.22%	
CAPITAL OUTLAY	2,397	-	-	-	-	-	
TOTAL	\$ 866,076	\$ 971,952	\$ 971,952	\$ 1,172,571	\$ 200,619	20.64%	

The Landfill Fund budget totals \$1,172,571 , which represents an increase of \$200,619 or 20.64% from the FY 2018 amended budget of \$971,952 . For FY 2019, tipping fees are projected at 663,000, which is based on a charge of \$39 per ton multiplied by 17,000 tons of incoming commercial and demolition waste. The major increase in this fund is due to the franchise agreement with Republic Services increasing. Republic Services as part of the franchise agreement collects curbside residential waste and recyclables from unincorporated Cabarrus residents. A fee is charged by Republic to residents for this service. Due to the increase in the franchise agreement, the Landfill Department is proposing a new fee schedule effective July 1, with the adoption of the FY 2019 budget. Tire disposal fees are projected to increase from \$225,000 in FY 2018 to \$250,000 in FY 2019. New to this year's budget, which explains the increase in personnel services is a Recycling Technician position that is budgeted 50% in Waste Reduction's budget and 50% in the Landfill's budget. Since the Landfill fund is an Enterprise fund, the County wanted to adequately account for the time and related personnel costs that was split between the two departments.

Fund Summaries

ARENA & EVENTS CENTER FUND SUMMARY

ARENA & EVENTS CENTER FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE	
REVENUES							
SALES & SERVICES	\$ 668,550	\$ 612,492	\$ 612,492	\$ 594,000	\$ (18,492)	-3.02%	
INVESTMENT EARNINGS	9,771	500	500	4,156	3,656	731.20%	
MISCELLANEOUS	10,583	9,000	9,000	11,000	2,000	22.22%	
OTHER FINANCING SOURCES	956,672	919,837	1,010,663	1,039,500	28,837	2.85%	
TOTAL	\$ 1,645,576	\$ 1,541,829	\$ 1,632,655	\$ 1,648,656	\$ 16,001	0.98%	
EXPENDITURES							
PERSONNEL SERVICES	\$ 113,276	\$ 130,573	\$ 130,573	\$ 137,197	\$ 6,624	5.07%	
OPERATIONS	1,417,142	1,411,256	1,502,082	1,511,459	9,377	0.62%	
TOTAL	\$ 1,530,418	\$ 1,541,829	\$ 1,632,655	\$ 1,648,656	\$ 16,001	0.98%	

This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events. The FY 2019 budget for this fund increased by \$16,001 or 0.98% from the FY 2018 amended budget of \$1,632,655.

The County contracts with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair). Within the cost center, expenditures are broken down between the contribution to SMG for running the facility (net cost after applying all collected revenues against incurred expenditures), incentive payments on the contract and building and grounds maintenance. The Board approved another 5 year contract with SMG, which runs through June 30, 2020. The increased contribution from the General Fund is in the form of a new Event Coordinator and Marketing Coordinator position to assist with increased sponsorship efforts and events at the Arena. In the adopted budget for FY 2019, there is \$257,500 for building and grounds maintenance projects. These projects consist of chiller maintenance, concrete removal and replacement, kitchen oven replacement, locker room renovations and new HVAC system replacements.

County Fair expenditures are projected to decrease slightly with a \$12,836 or 2.60% from the FY 2018 Amended budget to \$609,156 for FY 2019. Revenues for rental fees for outside vendors decreased from by \$6,000 as well as event sponsorship revenue decreasing by \$2,500 for FY 2019. Other visitor-related events include \$10,000 for the contribution to JHE Production to promote and retain the Nextel All Star Challenge Race at the Charlotte Motor Speedway.

The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides and sponsor sales. The Arena Fund is projected to receive a \$270,000, from the Tourism Authority (the County's collection fees for occupancy taxes) and \$759,500 from the General Fund.

Fund Summaries

911 EMERGENCY TELEPHONE SYSTEM FUND SUMMARY

911 EMERGENCY TELEPHONE SYSTEM FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY							
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE	
REVENUES							
INTERGOVERNMENTAL	\$ 614,475	\$ 876,536	\$ 870,733	\$ 789,364	\$ (81,369)	-9.34%	
INVESTMENT EARNINGS	2,725	1,000	1,001	1,500	499	49.85%	
OTHER FINANCING SOURCES	283,643	-	-	-	-	0.00%	
TOTAL	\$ 900,843	\$ 877,536	\$ 871,734	\$ 790,864	\$ (80,870)	-9.28%	
EXPENDITURES							
PERSONNEL	\$ 55,215	\$ 85,517	\$ 85,517	\$ 60,000	\$ (25,517)	-29.84%	
OPERATIONS	533,755	698,414	692,612	710,722	18,110	2.61%	
CAPITAL OUTLAY	285,442	93,605	93,605	20,142	(73,463)	-78.48%	
TOTAL	\$ 874,412	\$ 877,536	\$ 871,734	\$ 790,864	\$ (80,870)	-9.28%	

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

Expenses in this fund are for authorized 911 uses and include 911 related equipment, computer hardware, software, database provisioning, etc. A portion of the revenue and expenditures comes from a contribution from Union County for the purchase of radio equipment and technology for the 911 telephone system so that Union County had an alternate 911 call center in FY 2015. Revenues decreased by \$80,870 from the FY 2018 amended budget of \$871,734 based on State estimates according to the NC 911 Board. For FY 2019, \$80,122 is projected as the contribution Cabarrus County receives from Union County based on the Inter-local agreement, and \$709,242 is based on the NC 911 Board estimates.

For 911 grant funding, the GIS Address Coordinator position's salary and benefits are now reflected as contracted services as opposed to this position being housed and funded within this department.

Fund Summaries

SELF-INSURED FUND SUMMARY

SELF-INSURED FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	\$ 10,314,080	\$ 10,619,818	\$ 10,619,818	\$ 11,190,475	\$ 570,657	5.37%
INVESTMENT EARNINGS	31,582	4,000	4,000	25,000	21,000	525.00%
MISCELLANEOUS	224,222	80,000	80,000	80,000	-	0.00%
OTHER FINANCING SOURCES	-	-	98,611	-	(98,611)	-100.00%
TOTAL	\$ 10,569,884	\$ 10,703,818	\$ 10,802,429	\$ 11,295,475	\$ 493,046	4.56%
EXPENDITURES						
OPERATIONS	\$ 10,618,355	\$ 10,703,818	\$ 10,802,429	\$ 11,295,475	\$ 493,046	4.56%
TOTAL	\$ 10,618,355	\$ 10,703,818	\$ 10,802,429	\$ 11,295,475	\$ 493,046	4.56%

Expenses in the Self-Insured Fund are associated with the operation of the Employee Health Center and payment of claims and insurance settlements. The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County, which has purchased reinsurance for claims over \$200,000 per member per year. Spending on the self-funded employee health care program is projected to increase in FY 2019 to \$11,295,475 from the amended budget of \$10,802,429 in FY 2018.

The Consumer Driven Plan includes a \$750 contribution per full time employee to the Health Savings Account (HSA) for FY 2019. Due to high administrative costs to administer this plan, the HRA account at \$225 for the Open access Plan is no longer provided for FY 2019. Employees participate in health screenings which covers four areas: blood pressure, cholesterol, waist circumference and glucose levels. If at least three of the measures are not within the required range, are not improved from the previous year or did not provide alternative goal from physician then the employee must pay \$50 per month for health insurance. If an employee is a tobacco user, they must also pay \$50 per month unless they choose to participate in additional options for tobacco use discount including health coach visits at the Employee Health and Wellness Center. Both plans encourage consumerism when making health care decisions and help employees save for future health care costs. There is a \$5 charge for employees on the Consumer-Driven Plan (HSA accounts) for each non-preventative care visit at the Cabarrus County Employee Health and Wellness Center, which is an IRS requirement to regulate HSA accounts for non-preventative care to pay some fee for the service.

The Employee Health Center (EHC) has proven to be a major factor in managing health care costs and an asset to employee retention and recruitment. The EHC offers basic health care services, including a focus on prevention and healthy lifestyles, to all full-time Cabarrus County employees, retirees, spouses and dependents that are enrolled in the County's health care plan. Required physicals for newly hired employees in certain departments, drug testing, vaccines and workers' compensation physical visits previously performed by the EHC were contracted to other providers. The County offers EHC services to the employees of the Water and Sewer Authority of Cabarrus County and the Town of Mt. Pleasant.

The County offers a self-insured, employee-paid dental coverage plan. For FY 2019, \$435,000 is projected for Dental Insurance Premiums, which is a slight increase from the FY 2018 amended budget of \$423,000. The primary source of revenue for this fund is insurance premiums paid by the County on behalf of eligible full time employees and retirees, dental premiums paid by employees who select the coverage and dependents of employees via payroll deduction who participate in the plan.

Fund Summaries

WORKERS' COMPENSATION AND LIABILITY FUND SUMMARY

WORKERS' COMPENSATION AND LIABILITY FUND REVENUES AND EXPENDITURES BY SOURCE & CATEGORY						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	\$ 1,743,580	\$ 1,670,000	\$ 1,710,000	\$ 2,237,715	\$ 527,715	30.86%
INVESTMENT EARNINGS	35,287	4,000	4,000	20,000	16,000	400.00%
MISCELLANEOUS	12,454	-	5,358	-	(5,358)	-100.00%
OTHER FINANCING SOURCES	-	-	235,453	-	(235,453)	-100.00%
TOTAL	\$ 1,791,321	\$ 1,674,000	\$ 1,954,811	\$ 2,257,715	\$ 302,904	15.50%
EXPENDITURES						
OPERATIONS	\$ 1,296,716	\$ 1,674,000	\$ 1,923,811	\$ 2,189,715	\$ 265,904	13.82%
CAPITAL OUTLAY	-	-	31,000	68,000	37,000	119.35%
TOTAL	\$ 1,296,716	\$ 1,674,000	\$ 1,954,811	\$ 2,257,715	\$ 302,904	15.50%

In July 2015, the County dissolved the Carolina Government Alliance, a non-profit organization that serviced the County's workers' compensation and liability insurance plans. As a result of this dissolution, two internal service funds were established on the County's books to track the transactions of this fund. Both insurances are funded by premiums generated by a percentage of the salaries of each county employee covered under the plans. The expenditures of the fund are payment of excess coverage, claims and administrative support. The County has been very successful in generating savings to the County by administering these self-insured plans. For FY 2019, this fund is projected to increase by \$302,904 or 15.5% due to an increase in claims. The County has experienced high claims in the past year and therefore projects higher claims in FY 2019. County staff reviewed the current workers compensation rates and adjusted them based off of the North Carolina State Standard.

POSITION SUMMARY

Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY 2017 ADOPTED		FY 2018 ADOPTED		FY 2018 REVISED		FY 2019 ADOPTED		REVISED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	7	3.0000	8	4.0000	8	4.0000	8	4.0000	-	-
County Manager	7	7.0000	9	9.0000	9	9.0000	9	9.0000	-	-
Communications & Outreach	4	4.0000	5	5.0000	5	5.0000	5	5.0000	-	-
Human Resources	5	5.0000	8	8.0000	9	7.9000	9	7.9000	-	-
Tax Administration									-	-
Assessor & Land Records	29	29.0000	29	29.0000	29	29.0000	30	30.0000	1	1.0000
Tax Collections	10	10.0000	10	10.0000	10	10.0000	10	10.0000	-	-
Board of Elections	13	7.7551	13	8.4250	13	8.4250	13	8.4250	-	-
Register of Deeds	8	8.0000	8	8.0000	8	8.0000	8	8.0000	-	-
Finance	10	9.8000	10	9.8000	10	9.9000	13	12.9000	3	3.0000
Technology Services	26	26.0000	26	26.0000	26	26.0000	28	28.0000	2	2.0000
Infrastructure & Asset Management									-	-
Administration	6	6.0000	5	5.0000	5	5.0000	5	5.0000	-	-
Grounds Maintenance	10	10.0000	11	11.0000	11	11.0000	11	11.0000	-	-
Sign Maintenance	2	2.0000	2	2.0000	2	2.0000	2	2.0000	-	-
Building Maintenance	11	11.0000	11	11.0000	11	11.0000	12	12.0000	1	1.0000
Facility Services	27	27.0000	28	28.0000	28	28.0000	29	29.0000	1	1.0000
Fleet Maintenance	6	6.0000	6	6.0000	6	6.0000	6	6.0000	-	-
TOTAL	181	171.5551	189	180.2250	190	180.2250	198	188.2250	8	8.0000
PUBLIC SAFETY										
Sheriff										
Administration & Operations	171	170.7500	173	172.7500	173	172.7500	176	175.7500	3	3.0000
Jail	168	164.6184	168	164.6184	167	163.6184	167	163.6184	-	-
Animal Control	9	9.0000	9	9.0000	9	9.0000	9	9.0000	-	-
Animal Shelter	4	4.0000	5	5.0000	6	6.0000	6	6.0000	-	-
Courts Maintenance	2	0.7800	2	0.7800	2	0.7800	2	0.7800	-	-
Construction Standards	26	26.0000	29	29.0000	29	29.0000	31	31.0000	2	2.0000
Emergency Management	7	7.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Fire Department	4	4.0000	9	9.0000	10	10.0000	10	10.0000	-	-
Emergency Medical Services	131	109.3100	136	110.8100	136	110.8100	148	115.3100	12	4.5000
TOTAL	522	495.4584	534	503.9584	535	504.9584	552	514.4584	17	9.5000

Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY 2017 ADOPTED		FY 2018 ADOPTED		FY 2018 REVISED		FY 2019 ADOPTED		REVISED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	6	6.0000	6	6.0000	6	6.0000	6	6.0000	-	-
Community Development	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Soil & Water Conservation	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Zoning Administration	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Development Corporation	3	3.0000	4	4.0000	4	4.0000	4	4.0000	-	-
TOTAL	18	18.0000	19	19.0000	19	19.0000	19	19.0000	-	-
ENVIRONMENTAL PROTECTION										
Landfill	5	5.0000	5	5.0000	5	5.0000	5	5.5000	-	0.5000
Waste Reduction	2	2.0000	3	3.0000	3	3.0000	4	3.5000	1	0.5000
TOTAL	7	7.0000	8	8.0000	8	8.0000	9	9.0000	1	1.0000
HUMAN SERVICES										
Veterans Services	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
Human Services									-	-
Administration	12	12.0000	10	10.0000	9	9.0000	21	21.0000	12	12.0000
Transportation	34	33.5100	31	30.8750	32	31.8750	32	31.8750	-	-
Child Welfare	77	77.0000	85	84.6250	84	83.6250	89	88.6250	5	5.0000
Child Support Enforcement	20	20.0000	21	21.0000	22	22.0000	23	23.0000	1	1.0000
Economic Services	136	136.0000	140	140.0000	140	140.0000	126	126.0000	(14)	(14.0000)
Economic Family Support Services*	-	-	-	-	-	-	15	15.0000	15	15.0000
Adult & Family Services	30	28.9800	31	30.1000	31	30.1000	24	23.1000	(7)	(7.0000)
Nutrition	8	4.3500	8	5.7000	8	5.7000	9	6.4000	1	0.7000
Senior Services	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
TOTAL	325	319.8400	334	330.3000	334	330.3000	347	343.0000	13	12.7000
CULTURE & RECREATION										
Active Living & Parks										
Parks	17	13.0880	21	16.4360	21	16.4360	21	16.4360	-	-
Senior Centers	8	5.9500	9	6.6500	9	6.6500	9	6.6500	-	-
Library System	59	48.5000	61	49.8000	60	49.4000	64	51.6000	4	2.2000
Fair	2	1.6700	2	1.6700	2	1.6700	2	1.6700	-	-
TOTAL	86	69.2080	93	74.5560	92	74.1560	96	76.3560	4	2.2000
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	1,139	1,081.0615	1,177	1,116.0394	1,178	1,116.6394	1,221	1,150.0394	43	33.4000

*New Division within DHS created after preliminary budget was finalized. Personnel costs will be reflected in final budget

Position Summary

NEW POSITIONS				
DEPARTMENT	GRADE	POSITION REQUESTED	ADOPTED POSITIONS	ADOPTED FTE'S
COUNTY MANAGER				
Budgeted at 50%	25	Construction Manager- start Jan 2019 (25th percentile)	1	1
SUBTOTAL			1	1
TAX ADMINISTRATION				
Budgeted at 75%	22	Senior Tax Auditor - start Oct 2018 (25th percentile)	1	1
SUBTOTAL			1	1
FINANCE				
Budgeted at 50%	20	Accounting and Report Specialist- start Jan 2019	1	1
Net Revenue from DHS Support	15	Accounting Specialist-start July 2018 (25th percentile)	1	1
SUBTOTAL			2	2
INFORMATION TECHNOLOGY SERVICES				
Budgeted at 75%	15	Help Desk Technician- start Oct 2018	1	1
Net Revenue from DHS Support	22	Business Analyst-start July 2018 (25th percentile)	1	1
SUBTOTAL			2	2
INFRASTRUCTURE AND ASSET MANAGEMENT				
Budgeted at 75%	13	Building Maintenance Mechanic -start Oct 2018 (25th percentile)	1	1
Budgeted at 75%	6	Custodian- start Oct 2018 (25th percentile)	1	1
SUBTOTAL			2	2
SHERIFF'S DEPARTMENT				
offset by not budgeting deputy position	17	Detective-start July 2018	2	2
offset by not budgeting deputy position	17	Digital Evidence Technician-start July 2018	1	1
SUBTOTAL			3	3
CONSTRUCTION STANDARDS				
Budgeted at 50%	17	Code Enforcement Officer- start Jan 2019 (25th percentile)	2	2
SUBTOTAL			2	2
EMERGENCY MEDICAL SERVICES				
Budgeted at 75%	16	Master Paramedic -start Oct 2018	2	2
Budgeted 5 at 100%				
Budgeted 5 at 50%	14	EMT (Part-time) *.25 FTE- 5 to start July 2018 and 5 to start Jan 2019	10	2.5
SUBTOTAL			12	4.5
WASTE REDUCTION/RECYCLING				
Budgeted 75%	11	Recycling Technician- start Oct 2018	1	1
SUBTOTAL			1	1
HUMAN SERVICES				
Budgeted at 75%	17	Behavioral Health Navigator-start Oct 2018 (25th percentile)	1	1
Cardinal Grant Funding	15	Crisis Support Counselor-start in July 2018 (25th percentile)	1	1
30% reimbursable	21	Child Welfare-Social Work Supervisor III (Prevention)-start July 2018	1	1
50% reimbursable	17	Child Welfare-Prevention/ After Care Social Worker-start July 2018	2	2
66% reimbursable	20	Child Support- Child Support Supervisor-start July 2018	1	1
75% reimbursable	11	Economic Services- Income Maintenance I (IMC I)-start July 2018	2	2
50% reimbursable	17	Economic Services- Income Maintenance Supervisor II (Training) -start July 2018	1	1
75% reimbursable	15	Economic Services- Income Maintenance III (IMC III) -start July 2018	3	3
Budgeted at 50%	6	Nutrition Site Supervisor (Part-time) -start Jan 2019	1	0.7
SUBTOTAL			13	12.7

Position Summary

NEW POSITIONS				
DEPARTMENT	GRADE	POSITION REQUESTED	ADOPTED POSITIONS	ADOPTED FTE'S
LIBRARY				
Budgeted 75%	15	Community Services Coordinator (Midland Branch)- start Oct 2018	1	1
Budgeted 75%	10	Library Assistant (Midland Branch) (Part-time) - start Oct 2018	2	0.8
	10	Library Assistant (Harrisburg Branch) (Part-time)- start July 2018 (25th percentile)	1	0.4
SUBTOTAL			4	2.2
ARENA AND EVENTS COORDINATOR				
Increase in Arena contribution	11	Event Coordinator	0	0
SUBTOTAL			0	0
ALL DEPARTMENTS				
GRAND TOTAL			43	33.4

Position Summary

PERSONNEL REQUESTS BY DEPARTMENT		
Department / Position	Positions Requested by Departments	Positions Approved by County Management
COUNTY MANAGER'S OFFICE		
Construction Manager	1	1
SUBTOTAL	1	1
TAX ADMINISTRATION		
Senior Tax Auditor	1	1
SUBTOTAL	1	1
FINANCE		
Accounting and Report Specialist	1	1
Accounting Specialist	1	1
SUBTOTAL	2	2
INFORMATION TECHNOLOGY SERVICES		
Program Specialist	1	-
On-Boarding and Training Coordinator	1	-
Physical and Security Technical Specialist	1	-
Help Desk Technician	1	1
Business Analyst	1	1
SUBTOTAL	5	2
INFRASTRUCTURE AND ASSET MANAGEMENT		
Building Maintenance Mechanic	1	1
Custodian	2	1
SUBTOTAL	3	2
SHERIFF'S DEPARTMENT		
Detective	2	2
Digital Evidence Technician	1	1
SUBTOTAL	3	3
ANIMAL SHELTER		
Medical Technician	1	-
SUBTOTAL	1	-
CONSTRUCTION STANDARDS		
Code Enforcement Officer	2	2
SUBTOTAL	2	2
EMERGENCY MANAGEMENT (FIRE SERVICES)		
Fire Captain	1	-
Fire Fighter	5	-
SUBTOTAL	6	-
EMERGENCY MEDICAL SERVICES		
Master Paramedic	2	2
EMT (Part-time) *.30 FTE	10	10
SUBTOTAL	12	12
WASTE REDUCTION/RECYCLING		
Recycling Technician	1	1
SUBTOTAL	1	1
VETERANS SERVICES		
Receptionist (Part-time)	1	-
SUBTOTAL	1	-

Position Summary

PERSONNEL REQUESTS BY DEPARTMENT		
Department / Position	Positions Requested by Departments	Positions Approved by County Management
HUMAN SERVICES		
Human Services Navigator	1	1
Child Welfare - Crisis Support Counselor	1	1
Child Welfare-Social Work Supervisor III (Prevention)	1	1
Child Welfare-Prevention/ After Care Social Worker	2	2
Child Welfare- Social Worker III (Intake)	1	-
Child Welfare- Community Social Service Technician	1	-
Child Support- Child Support Supervisor	1	1
Economic Services- Income Maintenance I (IMC I)	2	2
Economic Services- Income Maintenance Supervisor II	1	-
Economic Services- Income Maintenance Supervisor II (Training)	1	1
Economic Services- Income Maintenance III (IMC III)	4	3
Nutrition Site Supervisor (Part-time)	1	1
Transportation Drivers	4	-
Transportation Clerk	1	-
SUBTOTAL	22	13
LIBRARY		
Library Assistant (Concord Branch)	1	-
Community Services Coordinator (Midland Branch)	1	1
Library Assistant (Midland Branch) (Part-time)	2	2
Library Assistant (Harrisburg Branch) (Part-time)	1	1
SUBTOTAL	5	4
ARENA AND EVENTS COORDINATOR		
Event Coordinator*	1	-
SUBTOTAL	1	-
ALL DEPARTMENTS		
GRAND TOTAL	66	43

*Approved per increase in contribution to the Arena

Position Summary

OTHER POSITION CHANGES		
DEPARTMENT	CHANGE REQUESTED	ADOPTED FTE
TRANSFERS/CHANGES		
Recycling	Transfer .50 FTE Recycling Technician to Landfill Department	0.00
DHS	Transfer 4 FTE Foreign Language Interpreter from Economic Services Division to Department of Human Services Administration Division	0.00
DHS	Transfer 2 FTE Income Maintenance Technicians from Economic Services Division to Department of Human Services Administration Division	0.00
DHS	Transfer 7 FTE Income Maintenance Caseworker I from Economic Services Division to Department of Human Services Administration Division	0.00
DHS	Transfer 1 FTE Income Maintenance Supervisor from Economic Services Division to Economic Support Services Division	0.00
DHS	Transfer 5 FTE Income Maintenance Caseworker II from Economic Services Division to Economic Support Services Division	0.00
DHS	Transfer 1 FTE Program Specialist from Economic Services Division to Economic Support Services Division	0.00
DHS	Transfer 1 FTE Social Work Supervisor II from Adult and Family Services Division to Economic Support Services Division	0.00
DHS	Transfer 6 FTE Family Support Specialist from Adult and Family Services Division to Economic Support Services Division	0.00
DHS	Transfer 1 FTE Assistant Human Services Director from Department of Human Services Administration to Economic Support Services Division as Economic Support Services Supervisor	0.00
Total Position Change		0.0000



FIVE YEAR FINANCIAL PLAN

Five-Year Financial Plan

INTRODUCTION

The Five-Year Financial Plan is a forecast of revenues and expenditures that begins with the adopted annual budget for the upcoming fiscal year (FY 2019) and continues for four additional years (through FY 2023). Using a five-year planning window helps ensure that staff/board of commissioners meet commitments, obligations and anticipated needs in a strategic, fiscally sound manner. The plan encompasses both operating and capital budgets for the General Fund.

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

FUND BALANCE

Policy

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

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

Beginning in FY 2009, the Board waived the transfer of excess fund balance to the Capital Reserve Fund to better position the County to weather the fiscal storm brought about by the Great Recession. On March 15, 2010 the Board amended its fund balance policy so that "fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy." Fortunately, the Board never had to use fund balance for this reason. The County Board returned to their policy of transferring "excess" fund balance to the Capital Reserve Fund in FY 2014. The amount of the fund balance transfer to the Capital Reserve fund is calculated by taking total fund balance per the audit and reducing it for the Board's working capital policy of keeping 15% of the general fund budget amount for working capital use, and further reductions for management assignments related to various known issues such as litigation, tax appeals, landfill costs and statutorily required assignments (reserved by state statute, inventories, prepaid items) and \$5,000,000 for unknown or emergent contingencies that may arise.

Calculation

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

Five-Year Financial Plan

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

Estimated General Fund fund-balance on June 30, 2017 is expected to be 35% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations for the fiscal year. The following chart shows estimated FY 2019 fund balance information for all annual funds.

ESTIMATED FUND BALANCE BY FUND						
Fund	Estimated Fund Balance 6/30/2017	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2018
General	\$89,729,610	\$253,602,972	\$2,000,000	\$759,500	\$256,362,472	\$88,210,610
Landfill	3,514,645	1,172,571	-	-	1,172,571	3,514,645
Arena & Events Center	1,364,505	889,156	759,500	-	1,648,656	1,364,505
911 Emergency Telephone System	360,076	790,864	-	-	790,864	360,076
Workers Comp	5,103,237	2,257,715	-	-	2,257,715	5,103,237
Health/Dental Insurance	3,994,177	11,295,475	-	-	11,295,475	3,994,177

FY 2019 inter-fund transfers are adopted as follows:

From Public School Building Fund for debt service payments

For school projects	2,000,000
From General Fund to Arena & Events Center Fund for the operation of the Cabarrus Arena and Events Center	759,500

REVENUES IN THE NEXT FIVE YEARS

Property Taxes

Property taxes provide 64.37% of the revenue of the General Fund. Staff base projections on an ad valorem tax rate of \$0.72 per \$100 of the FY18 assessed value. The total taxable property value is estimated at \$22,875,000,000 which is a 2.6% increase from the estimated FY 2018 final valuation. Total revenues in this category are budgeted at \$164,527,608, which is an increase of 6.60% or \$10,181,766 above the FY 2018 revised budget of \$154,345,842.

Five-Year Financial Plan

The budget staff used 3.9% growth for FY 2019, 1.9% for FY 2020 through FY 2021 and 1% for FY 2022 and FY 2023. In addition, they used a growth factor of 8% to estimate the effect of revaluation in FY 2021. Personal property valuations are projected to grow 1% each year. Public service property is estimated to remain stable each year and motor vehicles is calculated at 3.9% for FY 2019 and estimated to experience a 1.9% annual growth rate for FY 2020-FY 2021 and a 1% for FY 2022 and FY 2023. To calculate the DMV collection rate and all other collection rates for FY 2019, staff used the previous years' actual collection percentage of 100% and 98.96%, respectively for a combined rate of 99.05%.

Fees for Service

Register of Deeds fees include payments related to the recording of documents, primarily from the transfer of property. Building Inspection fees are collected on improvements made to real property. Staff anticipates Register of Deeds fees to remain flat over FY 2018 adopted budget and to increase an additional 3% each year FY 2020 through FY 2023 and Building Inspection fees to increase an additional 3% each year for FY 2019 through FY 2023. Like the FY 2018 budget, we added personnel to accommodate the increased service demands in construction standards in the FY 2019 budget, which includes two Codes Enforcement Officers anticipated to start in January 2019. Ambulance fees for FY 2019 are anticipated to increase over FY 2018 adopted budget by \$574,283. Staff anticipates Ambulance fees to increase an additional 2% for FY 2020 through FY 2023.

Sales Taxes

Total sales tax budgeted for FY 2019 is \$46,280,487, which is a 3.37% or \$1,613,467 decrease below the FY 2018 revised budget of \$47,893,954 based on activity in the economy. This area has grown and economists project it to increase even more, primarily due to the recovery of the economy and the states sales tax reform efforts, effective January 1, 2014, which expanded the base for sales tax collections. However, in future years, unpredictable sales tax refunds to nonprofits and other government agencies mean conservative sales tax growth projections. County staff continue to work with the N.C. Department of Revenue to research this matter more thoroughly for years beyond FY 2019. However, until the State makes changes in their reporting capabilities, regulations and policies, sales tax budgeting will remain quite a challenge for all North Carolina counties.

Other Revenue Sources:

Lottery Proceeds

Statutory changes governing the method in which the State distributes lottery proceeds to counties for use in public school capital projects have reduced receipts in Cabarrus County by about 50%. The General Assembly may consider changing the distribution formula in the future; however, until then, receipts of at least \$2 million annually are expected. Even though we continue to budget this revenue on an ongoing basis, until the State settles on a permanent formula for distribution, we regard lottery proceeds as a one-time revenue source. The County will work with both School systems to determine the use of these funds. Furthermore, the State limits how counties can use lottery proceeds. Within the State's available options, our local school districts and the County agree to apply lottery proceeds toward the repayment of school construction debt over the entire five-year planning period.

Medicaid Hold Harmless

Pursuant to G.S. 105-523, eligible counties must receive a hold-harmless payment for exchanging a portion of the local Sales & Use Tax for the State's agreement to assume the responsibility for the non-administrative costs of Medicaid. The County budgeted an additional \$851,223 in anticipated Medicaid Hold Harmless funds based on previous year's trends, which brings the overall budget for Medicaid Hold Harmless funds to \$2,000,000.

Five-Year Financial Plan

EXPENDITURES IN THE NEXT FIVE YEARS

The adopted General Fund budget for FY 2019 is \$255,602,972, based on an ad valorem tax rate of \$0.72. This is an \$11,007,990 (4.13%) decrease from the revised FY 2018 budget. Overall spending for the five years of the planning period reflect changes in the following areas:

1. Staff proposed health insurance costs of \$7,860 per employee for FY 2019, an increase of \$594,828 (current employees and for the adopted 43 new positions) for all eligible County employees and retirees. This was a 1.71% increase in the health insurance rate from FY 2018.
2. The FY 2019 adopted budget includes a cost-of-living adjustment (COLA) of 2% and merit pay of up to 2.5% for County staff. The projected budgets for FY 2019-FY 2023 include merit increases ranging from 0-2.5% and COLA of 1.5% for FY 2020-FY 2023. Staff estimates the FY 2019 cost of the merit structure as \$1,218,440 based on an average 2% merit and the COLA as \$1,194,102. At the annual planning retreat in January 2018, the board provided this guidance for the budget process for FY 2019. Staff proposed to fund the merit with lapsed salary at the end of the year, so there is a decrease of \$500,000 that is typically budgeted to help fund merits in FY 2019.
3. The adopted FY 2019 budget includes 43 new positions (see position section of the budget document for a detail listing of positions approved). Several departments have requested new positions to meet additional demands. As caseload volumes continue to rise, along with case complexity and morale issues, Human Services is requesting additional 13 positions. Infrastructure and Asset Management has requested a custodian and a building maintenance mechanic due to the increase in expanding building and service needs. EMS has requested 10 part-time emergency medical technicians to assist with workload and the part- to full-time ratio as well as two additional master paramedics to continue to expand the services of the Community Paramedic program. The Construction Standards department is in need of two additional code enforcement officers to help with the increased growth around the county. The Sheriff's Department has requested two additional detectives and one digital evidence technician to assist with increase caseloads. The Finance department has requested two positions to assist with the financial accounting and reporting to maintain increase volume and transparency efforts. Our Information and Technology department is requesting two support positions that will assist with the growing employee base and our expanding digital services. Other positions include a tax auditor and a construction manager. All of which are needed to address increase workload demands in their respective departments. Lastly, our library system is in need of one part-time library assistant at the Harrisburg Library to assist with increase activities and one full time and two-part time positions to staff the new Midland branch with is planned to begin operation in late 2018.
4. The County will begin making debt payments of \$5,027,229. We are dedicating \$28,911,578 to the construction of a new elementary school, \$14,293,000 to the construction of the Advanced Technology Center for Rowan Cabarrus Community College, \$7,288,212 toward deferred maintenance of existing schools, and \$3,681,676 for funding 20 mobile units and land for the expansion of south west campus of RCCC which we will fund through a hybrid of cash payments and long-term financing.
5. The County has also made an effort to increase the current expense allocation to the Cabarrus and Kannapolis public education systems as well as Rowan Cabarrus Community College. Over the next five years, this includes operations, such as utility cost, employee benefit changes, and state salary matches for local positions. We placed additional emphasis on funding teacher supplements and salary increases for non-certified staff. Education/School current expense funding for Cabarrus County Schools Kannapolis City

Five-Year Financial Plan

Schools and Charter schools increased by \$4,579,337 or 6.46% from the FY 2018 revised budget. This increase is due to the following: increases in regular instruction costs by \$3,967,473 due to the local state salary match, charter school students, increase in teacher supplements, operational costs associated with the opening of the new West Cabarrus High School, increases for non-teaching staff salaries and benefits, instructional supplies, and increases in hospitalization and retirement for staff. Currently, teacher supplements in Cabarrus County are at 7.75% with the ultimate goal to get to 8.75%. Adopted in FY 2019 is an additional \$298,970, which will increase the teacher supplement to 8.00% with benefits. Building maintenance costs increased funding by \$116,628 for Cabarrus County Schools for continuation costs and maintenance costs of new facilities. Grounds maintenance costs also increased by \$40,050. Last, technology costs based on an increase in maintenance due to new facilities is projected to increase by \$253,636. Rowan Cabarrus Community College had an increase of \$325,000 in current expense funding for FY 2019, which was an increase of \$135,000 in the operating and utility cost impact of the Cosmetology Program move from downtown Kannapolis. Other increases include: \$115,000 in increased cost in sworn law enforcement officers from local agencies, \$25,000 for energy and commodity inflation costs and \$50,000 for an additional facilities technician to service the added space at the Advanced Technology Center and the Community Business Technical Center. Design is under way for the construction of an Advanced Technology Center, which should start construction in early 2018 on the Kannapolis Research Campus site.

6. Economic development incentives are on a schedule based on estimates of when the businesses will complete their capital projects, taxes paid and grant requests submitted and, therefore, vary widely from year to year. This is different than in the past and as a result will free up additional operating funds.
7. The Cabarrus Health Alliance is requesting a school nurse for Royal Oaks Elementary School as well as an additional Communicable Disease nurse due to an increase in investigations. The Cabarrus Health Alliance is also requesting that the County pay the portion of the Health Cabarrus Director position to remain full-time due to reduced grant funding in September. This position helps with a wide variety of initiatives throughout the community as it relates to healthy living and recently has an increased role in substance and opioid abuse. The overall increase the Cabarrus Health Alliance is requesting is \$351,641.

Debt Service

Servicing the County's debt (educational and non-education) is estimated at 20.81% percent of General Fund spending in FY 2019. Adopted debt totaling \$55,135,594 includes debt for the schools and other debt service for the County in the General Fund. The Other Debt Service functional area accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$9,545,768 represents 3.74% of the General Fund budget. Some projects in this category include: Arena, Jail Housing Unit, Sheriff Administrative building, land purchase at Rob Wallace Park, and a parking deck located in Downtown Concord.

During FY 2015, The Board approved a \$9 million for the Advanced Technology Center for Rowan-Cabarrus Community College (RCCC). The voters approved to issue all \$9,000,000 on the November 2014 ballot. The County has set aside architect and engineering fees so that RCCC can begin design once a site is selected. At this time, no time frame has been established to issue this debt. Design is under way for the construction of an Advanced Technology Center which should start construction in early 2018 on the Kannapolis Research Campus site. New debt was adopted for FY 2019 at \$5,027,229. for a new elementary school, 20 mobile units and two HVAC system replacements for Cabarrus County Schools. Construction for the Advanced Technology Center and land expansion for Rowan Cabarrus Community College's South Campus is also part of the FY 2019 proposed Limited Obligation Bonds debt issuance.

Five-Year Financial Plan

Cabarrus County Schools has also submitted a 10 year plan for school construction needs and Kannapolis City Schools and Rowan Cabarrus Community has submitted a 5 year plan for their needs. The County is working with the schools systems, county capital needs and the Community Colleges to take all the capital needs of the community and generate a plan to fund these needs. The first steps were taken during the FY 2017 budget and continue in FY 2019. The County will define the revenue streams available and potential future revenue options (some pending state decisions) to fund these projects.

Conclusion

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

As we continue to work together and develop a plan, we can begin to address the substantial needs of our fast growing community.

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

Five-Year Financial Plan

FIVE-YEAR FINANCIAL PLAN										
GENERAL FUND										
	For Reference		2 cent tax increase		Revaluation Year					
	2018		2019		2020		2021		2022	
Penny on the tax rate	\$	2,180,925	\$	2,261,814	\$	2,303,633	\$	2,499,702	\$	2,549,533
Property Tax Rate		\$0.70/ 100		\$0.72/ 100		\$0.72/ 100		\$0.72/ 100		\$0.72/ 100
2 cent Property Tax increase		-		4,523,628		-		-		-
Adopted Budget Revenues										
less one time from prior year	\$	-	\$	244,617,559	\$	254,925,820	\$	258,719,978	\$	273,632,995
AD VALOREM										
Property Taxes Budget-FY18	\$	154,345,842	\$	-	\$	-	\$	-	\$	-
Growth for revaluation (8%)		-		-		-		11,048,298		-
Growth in tax revenues (3.9% FY19, 1.9% FY20-FY21, 1% FY22-FY23)										
Includes Real, Personal, and DMV		-		6,168,938		3,010,987		3,068,618		1,785,032
										1,802,809
OTHER TAXES										
Sales Tax Budget- FY18	\$	47,893,954	\$	-	\$	-	\$	-	\$	-
Other Taxes Budget-FY 18		1,717,000		-		-		-		-
Growth in Sales taxes (-1.3% FY19, 1.0% FY20-FY23)		-		(1,613,467)		472,780		477,508		482,283
										487,106
Permits & Fees										
Permits and Fees Budget-FY18	\$	6,387,891	\$	-	\$	-	\$	-	\$	-
Ambulance Fees (2.5% FY19, 2% FY20-FY23)		-		574,283		111,006		113,226		115,490
Building Inspection Fees (3% FY19, 3% FY20-FY23)		-		654,879		115,650		119,120		122,693
Register of Deeds (0% FY19, 3% FY20-FY23)		-		-		83,735		86,247		88,834
Sales and Services		11,595,065		-		-		-		-
Intergovernmental Revenues		22,118,240		-		-		-		-
Miscellaneous/Other		2,938,135		-		-		-		-
Total Recurring Revenues			\$	254,925,820	\$	258,719,978	\$	273,632,995	\$	276,227,327
										\$ 278,852,914
OTHER										
Medicaid Hold Harmless	\$	-	\$	851,223	\$	-	\$	-	\$	-
Support Services										
Reimbursement at DHS		-		150,896		-		-		-
Increase/Decrease in Revenues		-		(324,967)		-		-		-
APPROPRIATION OF RESTRICTED FUND BALANCE										
Sinking Fund	\$	-	\$	-	\$	-	\$	-	\$	7,200,000
Total Revenues	\$	246,996,127	\$	255,602,972	\$	258,719,978	\$	273,632,995	\$	276,227,327
										\$ 286,052,914

Five-Year Financial Plan

FIVE-YEAR FINANCIAL PLAN											
GENERAL FUND											
For Reference			2 cent tax increase		Revaluation Year						
2018			2019		2020		2021		2022		2023
Adopted Budget											
Expenditures less one											
time from prior year											
\$	-	\$	241,005,027	\$	255,593,677	\$	269,437,668	\$	289,290,300	\$	306,311,436
COUNTY SERVICES (PERSONNEL AND OPERATING)											
Personnel budget from FY 18											
\$	73,342,436	\$	-	\$	-	\$	-	\$	-	\$	-
New Position Request											
	-		1,359,863		-		-		-		-
Salary Study (Public Safety Study)											
	-		437,000		-		-		-		-
Salary Table - Sheriff											
	-		736,000		-		-		-		-
Merit increase - 2% average (Adjust with lapsed salary)											
	-		(500,000)		1,261,538		1,306,080		1,352,184		1,399,916
Cost of Living Adjustment - (2% FY19, 1.5% FY20-FY 23)											
	-		1,194,102		936,440		965,545		999,151		1,034,421
Retirement --increase quarter percent (General and Law)											
	-		442,381		-		-		-		-
Workers Compensation (includes retirees)											
	-		390,000		-		-		-		-
	-		594,828		500,000		500,000		500,000		500,000
Operating budget from FY 18											
	38,490,154		-		-		-		-		-
YMCA-Pool Agreement											
	-		250,000		-		-		-		-
DEBT											
Non-School Debt-FY 18											
\$	10,154,597	\$	-	\$	-	\$	-	\$	-	\$	-
Change in Retirement of Debt Service											
	-		(862,185)		(2,797,469)		(1,466,567)		(3,280,755)		(2,686,790)
EMS Stretcher Lease											
	-		115,191		-		-		-		-
Notes Payable-NC DOC											
	-		-		-		(91,465)		-		-
Motorola Equipment Lease (2 years) Debt issued in FY 17											
	-		170,100		(5,385)		(164,715)		-		-
COPS 2011A Sinking Fund Pymt (Approp of Restricted FB)											
	-		-		-		-		-		7,200,000
School Debt											
	41,136,411		-		-		-		-		-
(New elementary school, Mobile Units, HVAC for JN Fries & Mount Pleasant High											
	-		3,633,102		(119,189)		(73,353)		(73,352)		(68,353)
Page Land-RCCC											
	-		210,833		(6,200)		(6,200)		(316,200)		-
RCCC (Land purchases and Advanced Technology Center) (LOBS 2018)											
	-		1,183,294		(45,994)		(26,993)		(26,992)		(31,993)
School Debt (Proposed)											
	-		-		4,314,250		7,729,250		7,294,750		(504,250)
Courthouse Debt											
	-		-		1,009,500		6,533,500		1,829,750		(239,750)

Five-Year Financial Plan

FIVE-YEAR FINANCIAL PLAN													
GENERAL FUND													
		For Reference		2 cent tax increase		Revaluation Year							
		2018		2019		2020		2021		2022		2023	
SCHOOLS													
Current Expense Funding-													
FY 18	\$	71,056,832	\$	-	\$	-	\$	-	\$	-	\$	-	
Other Operating - FY 18	\$	5,446,189											
Additional Current Expense													
Funding		-		4,579,337		7,400,000		4,780,000		5,000,000		5,500,000	
Additional Current Expense													
Funding (proposed with new school Debt)		-		-		100,000		-		4,100,000		-	
Other Entities													
Cabarrus Health Alliance-													
FY18 Budget	\$	6,729,671	\$	-	\$	-	\$	-	\$	-	\$	-	
Cabarrus Health Alliance		-		305,641		-		-		-		-	
Contribution to the Arena-													
FY 18 Budget		639,837		-		-		-		-		-	
Contribution to the Arena		-		132,163		-		-		-		-	
Increases (Decreases) in													
Incentive Payments		-		217,000		1,296,500		(132,450)		(357,400)		(754,090)	
Total Recurring													
Expenditures	\$	-	\$	255,593,677	\$	269,437,668	\$	289,290,300	\$	306,311,436	\$	317,660,547	
OTHER													
Increase (Decrease) in													
Expenditures	\$	-	\$	9,295	\$	-	\$	-	\$	-	\$	-	
Total Expenditures	\$	246,996,127	\$	255,602,972	\$	269,437,668	\$	289,290,300	\$	306,311,436	\$	317,660,547	
Increase (Decrease) in													
Expenditures	\$	-	\$	-	\$	(10,717,690)	\$	(15,657,305)	\$	(30,084,109)	\$	(31,607,633)	
Estimated Unassigned													
Fund Balance (changes)	\$	-	\$	50,718,395	\$	40,000,705	\$	24,343,400	\$	(5,740,709)	\$	(37,348,342)	
Total Debt Service													
Payments	\$	-	\$	54,866,519	\$	56,206,532	\$	62,106,489	\$	65,703,940	\$	69,612,554	
% of Current Budget		-		21.47%		20.86%		21.47%		21.45%		21.91%	



CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan

WHAT IS A CAPITAL PROJECT?

Departments use the Capital Improvement Plan (CIP) process to request new capital projects, update the status of current projects and update requests of projects that were previously submitted for future budget years.

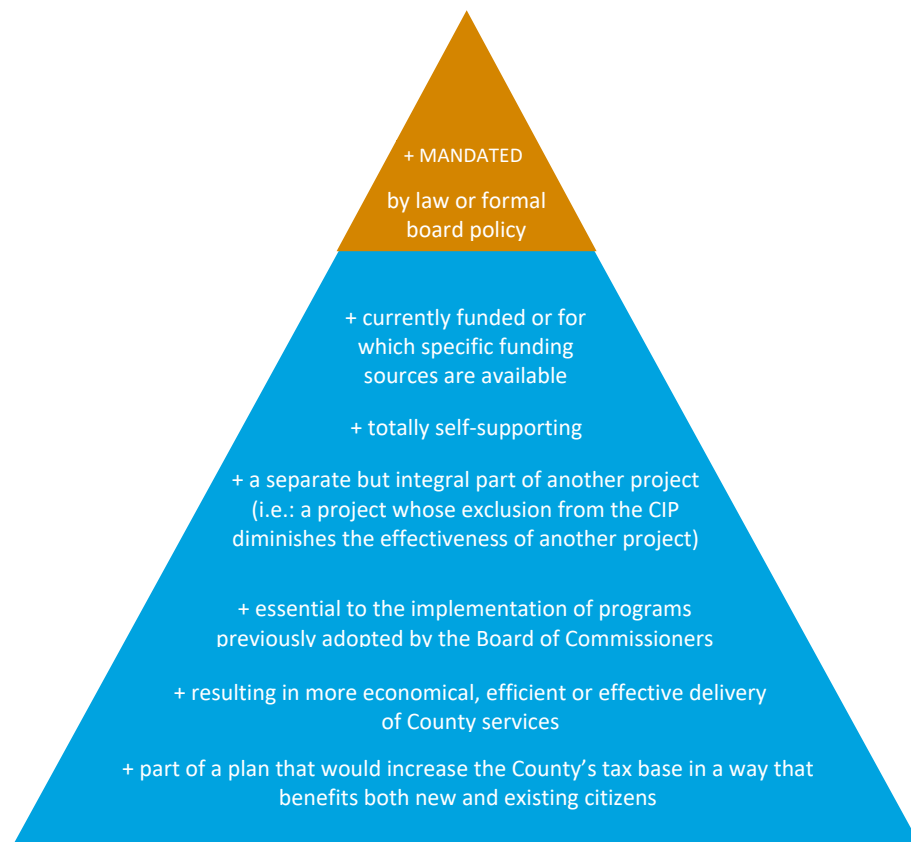
A capital project generally has all of the following characteristics:

1. the purchase or acquisition of a County asset, land purchase or the replacement or rehabilitation of an existing asset,
2. has a value of \$100,000 or greater,
3. has a useful life of five years or more, and
4. spans more than one fiscal year from project planning to completed construction or acquisition.

Since CIP projects include expenditures for the construction, purchase or major renovation of buildings, other physical structures and major landscaping, it is likely that one project will contain several components or phases. If these various components or phases are clearly part of one major project, the entire project may be considered as one capital improvement project.

Evaluating Projects

Generally, successful projects are those that are the result of a needs assessment, are aligned to achieving the strategic goals of an organization and have secure financial sourcing. A team consisting of County management, budget staff and general services review projects for business need, feasibility and financing. Staff from other departments may review requests as well (i.e. Information Technology Services management oversee technology needs). Mandated projects take a top priority and all other projects are assessed using criteria as seen in the triangular chart below. The more criteria met, the more likely to be considered. Projects that are chosen for the CIP include projects that are:



Capital Improvement Plan

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

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

The Five Year Financial Plan is a forecast of capital 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.

Funding

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. Please see the Debt Services behind the Debt tab of this document for further information on capital debt financing.

A review of FY 2019 planned capital projects and available revenue sources reveals that \$1,120,000 in spending from the General Fund, excluding other financing sources such as capital reserve funds to fund projects, will be required to implement the capital outlay projects. Costs associated with debt service to fund school construction/renovations will be offset by the retirement of existing debt, lottery proceeds and the Article 46 ¼ cent sales tax.

The projects for the Five Year CIP for 2019-2023 total \$397,202,140. This includes: \$745,000 in Multi-year funds, \$12,045,340 in debt, \$368,878,050 in funding to be determined and \$15,533,750 from the Capital Reserve fund.

The remainder of this section gives an overview of the Capital Improvement Plan by project, funding source and a summary page for each nonrecurring project for the next 5 years.

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT														
	FY 2018 Adopted		FY 2019 Adopted		FY 2020 Planning		FY 2021 Planning		FY 2022 Planning		FY 2023 Planning		Future Years	
GENERAL GOVERNMENT														
Elma C. Lomax Incubator Farm Utility Planning and Installation	\$	-	\$	-	\$	860,000	\$	-	\$	-	\$	-	\$	-
Warehouse space for School, Public Safety and Infrastructure and Asset Management inclusive of office space and Fleet Maintenance		4,000,000		-		-		-		-		-		-
Grounds Division Relocation		-		-		-		-		-		-		450,000
Governmental Center Chiller Replacement		-		211,000		-		-		-		-		-
Governmental Center Planning, Zoning & Construction Standards Office Renovations		-		-		-		-		-		-		137,000
Governmental Center ADA Restroom Renovation Phase I		205,000		-		229,050		-		-		-		-
Governmental Center G Level Parking Deck Sealing		-		-		190,000		-		-		-		-
Governmental Center Roof Replacement		-		-		-		-		-		350,000		-
Landfill Convenience Center Retaining Walls Replacement		325,000		-		-		-		-		-		-
Jail Annex HVAC Replacement		-		-		190,000		-		-		-		-
Fiber Infrastructure Improvement		120,000		-		300,000		300,000		-		-		-
GC Fitness Room Shower and Changing Room		-		-		150,000		-		-		-		-
TOTAL	\$	4,650,000	\$	211,000	\$	1,919,050	\$	300,000	\$	-	\$	350,000	\$	587,000
PUBLIC SAFETY														
Training and Firing Range Renovations	\$	-	\$	-	\$	1,600,000	\$	750,000	\$	500,000	\$	-	\$	-
Detention Center Security, Software and Hardware Upgrades for Door Access and Security Camera Network		70,000		60,000		60,000		-		-		-		-
Courthouse Expansion / Relocation		1,000,000		5,000,000		70,000,000		25,000,000		-		-		-
Public Safety Training Facility		-		-		-		14,100,000		-		-		-
EMS Headquarters		-		*		4,020,000		-		-		-		-
Radio Network Ethernet Backhaul and Edge		-		500,000		810,000		-		-		-		-
EMS Power Stretcher		-		122,542		122,542		122,542		122,542		122,542		122,542

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT														
	FY 2018 Adopted		FY 2019 Adopted		FY 2020 Planning		FY 2021 Planning		FY 2022 Planning		FY 2023 Planning		Future Years	
Animal Shelter Expansion	-		-		-		-		50,000		450,000		-	
Motorola Equipment Lease	-		170,100		170,100									
TOTAL	\$	1,070,000	\$	5,852,642	\$	76,782,642	\$	39,972,542	\$	672,542	\$	572,542	\$	122,542
ECONOMIC AND PHYSICAL DEVELOPMENT														
Prime Farmland Soil	\$	90,000	\$	125,000	\$	-	\$	-	\$	-	\$	-	\$	-
Clarke Creek Heron Rookery	-		-		-		-		-		-		615,000	
Riparian Buffers/Floodplains Conservation	-		-		-		-		-		-		500,000	
Significant Natural Heritage Areas - Miscellaneous	-		-		-		-		-		-		750,000	
TOTAL	\$	90,000	\$	125,000	\$	-	\$	-	\$	-	\$	-	\$	1,865,000
HUMAN SERVICES														
Human Services Building	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	72,000,000
Human Services Building HVAC	-		-		140,000		-		-		-		-	
TOTAL	\$	-	\$	-	\$	140,000	\$	-	\$	-	\$	-	\$	72,000,000
CULTURE AND RECREATION														
Camp T.N. Spencer Park	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,200,000
Camp Spencer Vending Machine Building and Overlook	-		-		345,000		-		-		-		-	
Carolina Thread Trail	-		-		1,000,000		-		-		-		23,950,000	
Frank Liske Park Artificial Turf for Fields at Existing Soccer Complex	-		-		-		1,830,000		80,000		1,750,000		5,600,000	
Frank Liske Park - Mini-golf, restrooms, concessions, and office building	-		-		1,320,000		-		-		-		-	
Frank Liske Park Multi-Projects	-		-		3,390,000		-		-		-		2,550,000	
Frank Liske Park Multi-Use Synthetic Turf Fields	-		-		-		-		-		-		3,250,000	
Frank Liske Park Playground Replacements	-		*		-		-		100,000		-		-	
Frank Liske Park Water Line Replacements	-		-		340,000		400,000		-		-		-	
Frank Liske Park Softball Complex Utility Upgrades	-		-		-		60,000		350,000		-		-	
Northeast Cabarrus Community Park	-		-		2,000,000		-		-		-		8,300,000	
Robert Wallace Park	-		-		1,350,000		-		-		-		7,850,000	
School Park Projects Miscellaneous														20,000,000

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT														
	FY 2018 Adopted		FY 2019 Adopted		FY 2020 Planning		FY 2021 Planning		FY 2022 Planning		FY 2023 Planning	Future Years		
Vietnam Veterans Park	-		-		-		-		-		-	6,500,000		
Vietnam Veterans Park- Restroom Facility	-		-		500,000		-		-		-	-		
Mt. Pleasant Library Expansion	-		-		-		-		-		-	900,000		
West Cabarrus Library Branch and Senior Center	-		-		-		9,000,000		-		-	13,750,000		
Southern Cabarrus Senior Center	-		-		-		-		-		-	3,490,000		
Arena Event Center Entrance	-		-		-		170,000		-		-	-		
Arena Pave Front Overflow Lot	-		-		270,000		-		-		560,000	-		
Arena Lighting Control System Replacement	-		235,000		-		-		-		-	-		
Arena Midway Stage and Dining Deck	-		-		440,000		-		-		-	-		
Arena Kitchen Goods Storage Building Replacement	-		-		151,000		-		-		-	-		
TOTAL	\$	-	\$	235,000	\$	11,106,000	\$	11,460,000	\$	530,000	\$	2,310,000	\$	102,340,000
EDUCATION														
Cabarrus County Schools														
Performance Learning Center	\$	3,586,000	\$	240,000	\$	-	\$	-	\$	-	\$	-	\$	-
Renovations to JN Fries Middle School		300,000		-		-		-		-		-		-
Hickory Ridge Elementary School ¹		30,956,828		3,395,500		-		-		-		-		-
Land Banking Funding				**		2,000,000		2,000,000		2,000,000				30,000,000
3 Activity Buses		-		**		-		-		-		-		-
10 Yellow Buses ²		-		880,000		-		-		-		-		-
JN Fries Middle HVAC		3,011,267		-		-		-		-		-		-
Mobile Units		2,095,676		-		-		-		-		-		-
Mt Pleasant Elementary Electrical Service		-		**		-		-		-		-		-
Mt Pleasant Elementary Roof Replacement		-		**		-		-		-		-		-
Mt Pleasant High HVAC		4,276,945		-		-		-		-		-		-
West Cabarrus High School ³		64,923,250		3,282,250		-		-		-		-		-
Middle School Site		-		**		-		-		-		-		-
SUBTOTAL	\$	109,149,966.00	\$	7,797,750.00	\$	2,000,000.00	\$	2,000,000.00	\$	2,000,000.00	\$	-	\$	30,000,000.00

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT														
	FY 2018 Adopted		FY 2019 Adopted		FY 2020 Planning		FY 2021 Planning		FY 2022 Planning		FY 2023 Planning		Future Years	
Kannapolis City Schools														
Carver Elementary School	\$	-	\$	-	\$	250,000	\$	-	\$	-	\$	-	\$	-
A.L. Brown Repaving Student/ Bus Parking		-		**		-		-		-		-		-
Fred L. Wilson Elementary Repaving		-		**		-		-		-		-		-
Kannapolis Middle School Covered Walk		-		**		-		-		-		-		-
SUBTOTAL	\$	-	\$	-	\$	250,000.00	\$	-	\$	-	\$	-	\$	-
Rowan Cabarrus Community College														
Building 2000 Re-roof	\$	-		**	\$	-	\$	-	\$	-	\$	-	\$	-
BCBTA A/C Unit Replacement		-		**		-		-		-		-		-
RCCC Advanced Technology Center		17,017,484												
RCCC Land Purchase		1,586,000		-		-		-		-		-		-
RCCC Page Land		1,279,000				-		-		-		-		-
SUBTOTAL	\$	19,882,484	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
EDUCATION TOTAL	\$	129,032,450	\$	7,797,750	\$	2,250,000	\$	2,000,000	\$	2,000,000	\$	-	\$	30,000,000
ALL PROJECTS														
GRAND TOTAL	\$	134,842,450	\$	14,221,392	\$	92,197,692	\$	53,732,542	\$	3,202,542	\$	3,232,542	\$	206,914,542

*The following projects were approved post budget adoption: Frank Liske Park Playground replacement at \$100,000 and the EMS Headquarters Base at \$50,000.

**Some CIP projects were requested in FY 19 but not funded. Please refer to individual project sheets.

Note: Due to delayed school openings, projects denoted with a footnote 1-3 won't be funded until future fiscal years. These projects have funding earmarked in the Capital Reserve Fund with Project 1 at \$1,807,500, Project 2 with \$880,000 and Project 3 at \$3,060,750.

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE													
		FY 2018 Adopted		FY 2019 Adopted		FY 2020 Planning		FY 2021 Planning		FY 2022 Planning		FY 2023 Planning	Future Years
GENERAL FUND													
RCCC-Land Purchase	\$	135,000	\$	-	\$	-	\$	-	\$	-	\$	-	-
RCCC Page Land		1,279,000		-		-		-		-		-	-
SUBTOTAL	\$	1,414,000	\$	-	\$	-	\$	-	\$	-	\$	-	-
CAPITAL RESERVE FUND													
Hickory Ridge Elementary School - CCS ¹	\$	2,045,250	\$	3,395,500	\$	-	\$	-	\$	-	\$	-	-
West Cabarrus High School - CCS ³		1,715,000		2,782,250		-		-		-		-	-
Courthouse Expansion / Relocation		1,000,000		5,000,000		-		-		-		-	-
Training and Firing Range Renovations		-		-		1,600,000		-		-		-	-
Governmental Center Chiller Replacement		-		211,000		-		-		-		-	-
Fiber Infrastructure Improvement		120,000		-		300,000		-		-		-	-
Radio Network Ethernet Backhaul and Edge		-		500,000		-		-		-		-	-
Frank Liske Park Playground Replacements		100,000		-		-		-		-		-	-
Governmental Center ADA Restroom Renovation Phase I		205,000		-		-		-		-		-	-
Human Services Building HVAC		-		-		140,000		-		-		-	-
Arena Lighting Control System Replacement		-		235,000		-		-		-		-	-
10 Yellow Buses - CCS ²		-		880,000		-		-		-		-	-
Performance Learning Center		-		240,000		-		-		-		-	-
Renovations to JN Fries Middle School - CCS		300,000		-		-		-		-		-	-
RCCC Advanced Technology Center		2,724,484		-		-		-		-		-	-
SUBTOTAL	\$	8,209,734	\$	13,243,750	\$	2,040,000	\$	-	\$	-	\$	-	-
DEBT													
Hickory Ridge Elementary School - CCS	\$	28,911,578	\$	-	\$	-	\$	-	\$	-	\$	-	-
West Cabarrus High School - CCS		63,208,250		-		-		-		-		-	-
Mobile Units - CCS		2,095,676		-		-		-		-		-	-
JN Fries Middle HVAC - CCS		3,011,267		-		-		-		-		-	-
Mt. Pleasant High HVAC - CCS		4,276,945		-		-		-		-		-	-
RCCC Advanced Technology Center		14,293,000		-		-		-		-		-	-
RCCC-Land Purchase		1,586,000		-		-		-		-		-	-
EMS Power Stretcher		-		122,542		122,542		122,542		122,542		122,542	122,542
Motorola Equipment		-		170,100		170,100		-		-		-	-
SUBTOTAL	\$	117,382,716	\$	292,642	\$	292,642	\$	122,542	\$	122,542	\$	122,542	122,542

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE											
	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years				
MULTI YEAR FUND/OTHER FUNDS											
Prime Farmland Soil	\$ 90,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -				
Software and Hardware Upgrades for Door Access and Security Camera	70,000	60,000	60,000	-	-	-	-				
West Cabarrus High School - CCS ³	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -				
SUBTOTAL	\$ 160,000	\$ 685,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -				
TO BE FUNDED											
Elma C. Lomax Incubator Farm Utility Planning and Installation	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ -				
Warehouse space for School, Public Safety and Infrastructure and Asset Management inclusive of office space and Fleet Maintenance	4,000,000	-	-	-	-	-	-				
Grounds Division Relocation	-	-	-	-	-	-	450,000				
Fiber Infrastructure Improvement	-	-	-	300,000	-	-	-				
Frank Liske Park Playground Replacements	-	*	-	-	100,000	-	-				
Radio Network Ethernet Backhaul and Edge	-	-	810,000	-	-	-	-				
Governmental Center Planning, Zoning & Construction Standards Office Renovations	-	-	-	-	-	-	137,000				
Governmental Center ADA Restroom Renovation Phase I	-	-	229,050	-	-	-	-				
Governmental Center G Level Parking Deck Sealing	-	-	190,000	-	-	-	-				
Governmental Center Roof Replacement	-	-	-	-	-	350,000	-				
Landfill Convenience Center Retaining Walls Replacement	325,000	-	-	-	-	-	-				
Jail Annex HVAC Replacement	-	-	190,000	-	-	-	-				
GC Fitness Room Shower and Changing Room	-	-	150,000	-	-	-	-				
Training and Firing Range Renovations	-	-	-	750,000	500,000	-	-				
Courthouse Expansion/ Relocation	-	-	70,000,000	25,000,000	-	-	-				
Public Safety Training Facility	-	-	-	14,100,000	-	-	-				
EMS Headquarters	-	*	4,020,000	-	-	-	-				
Animal Shelter Expansion	-	-	-	-	50,000	450,000	-				
Clarke Creek Heron Rookery	-	-	-	-	-	-	615,000				
Riparian Buffers/Floodplains Conservation	-	-	-	-	-	-	500,000				

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE							
	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Significant Natural Heritage Areas - Miscellaneous	-	-	-	-	-	-	750,000
Human Services Building	-	-	-	-	-	-	72,000,000
Camp T.N. Spencer Park	-	-	-	-	-	-	6,200,000
Camp Spencer Vending Machine Building and Overlook	-	-	345,000	-	-	-	-
Carolina Thread Trail	-	-	1,000,000	-	-	-	23,950,000
Frank Liske Park Artificial Turf for Fields at Existing Soccer Complex	-	-	-	1,830,000	80,000	1,750,000	5,600,000
Frank Liske Park - Mini-golf, restrooms, concessions, and office building	-	-	1,320,000	-	-	-	-
Frank Liske Park Multi-Projects	-	-	3,390,000	-	-	-	2,550,000
Frank Liske Park Multi-Use Synthetic Turf Fields	-	-	-	-	-	-	3,250,000
Frank Liske Park Water Line Replacements	-	-	340,000	400,000	-	-	-
Frank Liske Park Softball Complex Utility Upgrades	-	-	-	60,000	350,000	-	-
Northeast Cabarrus Community Park	-	-	2,000,000	-	-	-	8,300,000
Robert Wallace Park	-	-	1,350,000	-	-	-	7,850,000
School Park Projects Miscellaneous	-	-	-	-	-	-	20,000,000
Vietnam Veterans Park	-	-	-	-	-	-	6,500,000
Vietnam Veterans Park-Restroom Facility	-	-	500,000	-	-	-	-
Mt. Pleasant Library Expansion	-	-	-	-	-	-	900,000
West Cabarrus Library Branch and Senior Center	-	-	-	9,000,000	-	-	13,750,000
Southern Cabarrus Senior Center	-	-	-	-	-	-	3,490,000
Arena Event Center Entrance	-	-	-	170,000	-	-	-
Arena Pave Front Overflow Lot	-	-	270,000	-	-	560,000	-
Arena Midway Stage and Dining Deck	-	-	440,000	-	-	-	-
Arena Kitchen Goods Storage Building Replacement	-	-	151,000	-	-	-	-
Performance Learning Center - CCS	3,586,000	-	-	-	-	-	-
Mt Pleasant Elementary Roof Replacement	-	1,012,000	-	-	-	-	-
Mt Pleasant Elementary Electrical Service	-	550,000	-	-	-	-	-
Middle School Site - CCS		2,500,000					
Land Banking Funding - CCS	-	6,000,000	2,000,000	2,000,000	2,000,000	-	30,000,000

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCE							
	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
3 Activity Buses -CCS	-	300,000	-	-	-	-	-
Carver Elementary School	-	-	250,000	-	-	-	-
A.L. Brown Repaving Student/ Bus Parking	-	1,000,000	-	-	-	-	-
Fred L. Wilson Elementary Repaving	-	200,000	-	-	-	-	-
Kannapolis Middle School Covered Walk	-	500,000	-	-	-	-	-
RCCC Building 2000 Re-roof	-	300,000	-	-	-	-	-
RCCC CBTA A/C Unit Replacement	-	119,000	-	-	-	-	-
SUBTOTAL	\$ 7,911,000	\$ 12,481,000	\$ 89,805,050	\$ 53,610,000	\$ 3,080,000	\$ 3,110,000	\$ 206,792,000
ALL PROJECTS							
GRAND TOTAL	\$ 135,077,450	\$ 26,702,392	\$ 92,197,692	\$ 53,732,542	\$ 3,202,542	\$ 3,232,542	\$ 206,914,542

*The following projects were approved post budget adoption: Frank Liske Park Playground replacement at \$100,000 and the EMS Headquarters Base at \$50,000.

Note: Due to delayed school openings, projects denoted with a footnote 1-3 won't be funded until future fiscal years. These projects have funding earmarked in the Capital Reserve Fund with Project 1 at \$1,807,500, Project 2 with \$880,000 and Project 3 at \$3,060,750.

Capital Improvement Plan

INDIVIDUAL CAPITAL PROJECT GUIDE

10 Yellow Buses
3 Activity Buses
A.L. Brown Repaving Student/ Bus Parking
Animal Shelter Expansion
Arena Event Center Entrance
Arena Kitchen Goods Storage Building Replacement
Arena Lighting Control System Replacement
Arena Midway Stage and Dining Deck
Arena Pave Front Overflow Lot
BCBTA A/C Unit Replacement
Building 2000 Re-roof
Camp Spencer Vending Machine Building and Overlook
Camp T.N. Spencer Park
Carolina Thread Trail
Clarke Creek Heron Rookery
Courthouse Expansion / Relocation
Detention Center Security, Software and Hardware Upgrades for Door Access and Security Camera Network
Elma C. Lomax Incubator Farm Utility Planning and Installation
EMS Headquarters
EMS Power Stretcher
Fiber Infrastructure Improvement
Frank Liske Park - Mini-golf, restrooms, concessions, and office building
Frank Liske Park Artificial Turf for Fields at Existing Soccer Complex
Frank Liske Park Multi-Projects
Frank Liske Park Multi-Use Synthetic Turf Fields
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Frank Liske Park Softball Complex Utility Upgrades
Frank Liske Park Water Line Replacements
Fred L. Wilson Elementary Repaving
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Governmental Center ADA Restroom Renovations Phase I
Governmental Center Chiller Replacement
Governmental Center G Level Parking Deck Sealing
Governmental Center Planning, Zoning & Construction Standards Office Renovations
Governmental Center Roof Replacement
Grounds Division Relocation

Hickory Ridge Elementary School
Human Services Building
Human Services Building HVAC
Jail Annex HVAC Replacement
JN Fries Middle HVAC
Kannapolis Middle School Covered Walk
Land Banking Funding
Landfill Convenience Center Retaining Walls Replacement
Middle School Site
Mobile Units
Motorola Equipment Lease
Mt Pleasant Elementary Electrical Service
Mt Pleasant Elementary Roof Replacement
Mt Pleasant High HVAC
Mt. Pleasant Library Expansion
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Public Safety Training Facility
Radio Network Ethernet Backhaul and Edge
RCCC Advanced Technology Center
RCCC Land Purchase
RCCC Page Land
Renovations to JN Fries Middle School
Riparian Buffers/Floodplains Conservation
Robert Wallace Park
School Park Projects Miscellaneous
Significant Natural Heritage Areas - Miscellaneous
Southern Cabarrus Senior Center
Training and Firing Range Renovations
Vietnam Veterans Park
Vietnam Veterans Park-Restroom Facility
Warehouse space for School, Public Safety and Infrastructure and Asset Management inclusive of office space and Fleet Maintenance
West Cabarrus High School
West Cabarrus Library Branch and Senior Center

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: (10) Yellow Buses

Type: New
Status: Future

Total Cost: \$ 880,000



Project Description

Provide safe and reliable transportation for the projected growth of students attending CCS and to serve the need of additional special programs.

Background & Justification/Status

With the opening of West Cabarrus High School, transportation will need to purchase 10 additional buses to cover the expected growth and enrollment of students to keep the ride time average (50 minutes) stable. Each school bus must meet NC State standards. The total requested includes the cost of the buses, cameras, taxes, tags, and fees.

Impact If Not Funded and Maximum Time it Can be Delayed

If the 10 yellow buses are not funded, it will have a ripple effect in the following year(s). Future years show an increase in enrollment in all tiers. Should the department have an insufficient number of buses available, ride time will increase, earlier stop times will occur and ridership could be denied in heavy growth areas. In addition, a shortage of buses would cause us to use our spare buses to transport students which would decrease the number of buses to be used when a bus is "parked."

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		880,000					
Total	\$ -	\$ 880,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		880,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 880,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: (3) Activity Buses with EC Lift Capabilities
Type: New
Status: Future
Total Cost: \$ 300,000



Project Description

Purchase three new activity buses with EC lift capabilities and cameras for West Cabarrus High School.

Background & Justification/Status

With the addition of the new West Cabarrus High School, activity buses are needed to transport students for field trips and afterschool extracurricular activities (athletics, band, etc.).

Impact If Not Funded and Maximum Time it Can be Delayed

Inequity among our high schools. Each high school is able to keep 3 activity buses on school site to accommodate activities. If not funded, parents would need to transport students to those activities. Schools are unable to share activity buses because they are all being used at the same time (game schedules align, activities align).

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		300,000					
Total	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		300,000					
Total	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: A.L. Brown Repaving
 Student/Bus Parking
Type: Replacement
Status: In Progress
Total Cost: \$ 1,000,000



Project Description

We would replace the asphalt in the student parking and bus parking lots with concrete.

Background & Justification/Status

These parking lots have not been paved or repaired in over 20 years. They receive lots of use from student cars and activity buses each day.

Impact If Not Funded and Maximum Time it Can be Delayed

We are close to losing the parking lots and if this happens we do not have an alternative place to park the students and buses. This project can not be delayed.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		1,000,000					
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		1,000,000					
Total	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Animal Shelter Expansion

Type: Expansion

Status: Future

Total Cost: \$ 500,000



Project Description

Expansion of only the office space portion of the current Animal Shelter.

Background & Justification/Status

Currently the office space of the Animal Shelter building is at capacity. No more additional staff can be added to office space without violation of egress requirements. At some point in the future the entire Animal Shelter in terms of veterinary work areas and kennel area will need to be expanded but the first phase is to just increase the office space to accommodate the increase in staff as a shift in animal welfare and higher adoption rates has been recognized. This project aligned with BOC goal 4 as it provides the means for the County to provide increased access to the utilization of services.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe current staff will continue to struggle with office space constraints and there will be no office space to house additional staff if they are added.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design					50,000		
Land/Acquisition							
Construction						450,000	
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD					50,000	450,000	
Total	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Arena & Events Center
Function: Culture & Recreation

Project Title: Arena Event Center Entrance
Type: Replacement
Status: Future

Total Cost: \$ 170,000



Project Description

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

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

The entrance would move ticket sales and show entrances to the interior of the building, which currently interferes with some consumer shows' ability to make the best use of rentable space. The project can be delayed into the future if absolutely necessary. A paint job every five years would be the only operating impact on the budget.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design				15,000			
Land/Acquisition							
Construction							
Building Improvements				155,000			
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				170,000			
Total	\$ -	\$ -	\$ -	\$ 170,000	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Arena & Events Center
Function: Culture & Recreation

Project Title: Arena Lighting Control System

Type: Replacement
Status: Future

Total Cost: \$ 235,000



Project Description

Replace the existing lighting control system at the Arena and Events Center.

Background & Justification/Status

The current lighting control operating system is original to the building and offers only limited control over the facility lighting. At this point most of the lighting controls is done via breakers, because the original system was not designed or installed to control more than just the basic lighting functions. Efforts have been made by County staff to improve the operations of the control system but due to it's age and proprietary nature they have been unsuccessful in expanding it's control.

Impact If Not Funded and Maximum Time it Can be Delayed

Impact would be to operational staff and shows that are booked there. The lack of current control over the lighting system is a hindrance to shows and to the staff.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design		20,000					
Land/Acquisition							
Construction							
Building Improvements		215,000					
Equipment							
Other							
Total	\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		235,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 235,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreation

Project Title: Arena Midway Stage and Dining Deck

Type: New
Status: Future

Total Cost: \$ 440,000



Project Description

A new concrete area between the retention pond and the end of the midway where a stage can be set up and/or where people can eat food purchased from the food vendors at the fair.

Background & Justification/Status

This area is currently a grass slope down to the retention pond. It is desired to create a larger space for a stage during concerts and festivals and a space where people can sit and eat during the fair and other events. The food vendors currently set up adjacent to this area during the fair, and when the fair patrons buy food, there is nowhere for them to sit and eat. This area would also be utilized during special events such as concerts and festivals put on by SMG or the County.

Impact If Not Funded and Maximum Time it Can be Delayed

Fair patrons will continue to eat their food standing or at the few randomly placed picnic tables. Inability to offer outdoor festivals and concerts. If the project is delayed or not funded we will simply not be able to offer these conveniences/services to the public.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			40,000				
Land/Acquisition							
Construction			400,000				
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			440,000				
Total	\$ -	\$ -	\$ 440,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Arena & Events Center
Function: Culture & Recreation

Project Title: Pave Front Overflow Parking Lot

Type: Replacement
Status: Future

Total Cost: \$ 830,000



Project Description

Pave and stripe the gravel overflow parking lot near Hwy. 49 to reduce staffing costs, maintenance expenses associated with gravel, and provide a better appearance to traffic along Highway 49. Additionally SMG staff recommend building a vehicular connector to the parcel that will house the newly announced hotel to enhance connectivity from the hotel to the Arena meeting spaces and avoid having to access NC HWY 49.

Background & Justification/Status

The gravel overflow lot near Highway 49 is being used by more than 20 events per year as guest parking. Event staff is often required to assist guests in finding their way to the parking lot and finding parking places. This project aligns with BOC Goal 3. The lot would maximize the use of the overflow lot in a financially and aesthetically responsible manner.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued maintenance and staffing expenses associated with using gravel parking lot as primary parking for many events. However, it could be deferred to future years if absolutely necessary.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design			20,000			60,000	
Land/Acquisition							
Construction							
Building Improvements			250,000			500,000	
Equipment							
Other							
Total	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ 560,000	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			270,000			560,000	
Total	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ 560,000	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Arena & Events Center
Function: Culture & Recreation

Project Title: Kitchen Goods Storage Building

Type: Replacement
Status: Future

Total Cost: \$ 151,000



Project Description

Replacement of exterior food materials storage building.

Background & Justification/Status

Current refrigerated storage building located at the rear exterior of the Cabarrus Rooms at the Arena has been unable to be utilized due to water intrusion from the slab that has caused mold and humidity issues. Concrete sealing and exterior envelope caulking have been unsuccessful.

Impact If Not Funded and Maximum Time it Can be Delayed

The space is unusable for storage due to health reasons and will continue to deteriorate. SMG will continue to require storage of F&B equipment within the Cabarrus Rooms and/or hallways. This storage and the associated constant movement of material causes escalated wear & tear on Cabarrus Room finishes. Additionally the storage within "rentable space" creates an unprofessional appearance that continues to hamper SMG efforts for high end catering function income.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			21,000				
Land/Acquisition							
Construction			120,000				
Building Improvements							
Equipment			10,000				
Other							
Total	\$ -	\$ -	\$ 151,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			151,000				
Total	\$ -	\$ -	\$ 151,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreations
Project Title: Camp Spencer Vending Machine Building and Overlook
Type: New
Status: Future
Total Cost: \$ 345,000



Project Description

Construction of a standalone vending machine building near the bath house and construction of an overlook boardwalk near the creek on the backside of the pool area at the park. Additionally the construction of an archery lane open roof building.

Background & Justification/Status

Currently the park has no areas for vending machines to be used by patrons and campers. This standalone building has already been designed and approved by County staff. The building would be constructed near the existing bath house that is used by campers. The overlook is a useful tool in the nature education component of the park. The overlook has already been designed and approved by County staff. The overlook would be constructed off existing trails at the park. Additionally the ALP's department has requested an archery lane open roof building which will need to be designed, permitted, and constructed. This aligns with goal #3 as it is protecting county assets and investments.

Impact If Not Funded and Maximum Time it Can be Delayed

Minor loss of revenue from the vending machines.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			20,000				
Land/Acquisition							
Construction			325,000				
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 345,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			345,000				
Total	\$ -	\$ -	\$ 345,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Camp T.N. Spencer Park

Type: Replacement
Status: Future

Total Cost: \$ 6,200,000



Project Description

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

Background & Justification/Status

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

In 2002, the Cabarrus County Boys and Girls (B&G) Club and Cabarrus County entered into a long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park to include a perimeter loop walking/jogging trail, cabins, playground, building improvements and signage. Aligns with goal 1 of preserving and enhancing quality of life.

Impact If Not Funded and Maximum Time it Can be Delayed

Replacing Helms Hall will prevent the building from falling over, thereby, maximizing the existing value of the building and surrounding park. Liability of the two buildings based on structural integrity. Revenues based on potential rentals. Lack of office space for staff that operate, maintain, provide programs, and oversee daily operations at the park.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							200,000
Land/Acquisition							
Construction							6,000,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,200,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							6,200,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,200,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Carolina Thread Trail

Type: New
Status: Future

Total Cost: \$ 24,950,000



Project Description

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

Background & Justification/Status

Land acquisitions, design and development will take many years to complete. When completed, this will also allow for alternate transportation to 15 counties in NC and SC. There will be no additional budget impacts for this phase. The first project in this multi-year plan is identified for planning/design in FY 2017 and construction in FY 2018. This project aligns with BOC Goal 1. Greenways enhance the quality of life by addressing the growing need for connectivity from residence to exercise, work, school, etc.

Impact If Not Funded and Maximum Time it Can be Delayed

Land and construction costs will continue to rise making this project more difficult to complete. It is very difficult to determine the operating budget impact since this is planned in future years.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition			200,000				
Construction			800,000				23,950,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 23,950,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			1,000,000				23,950,000
Total	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 23,950,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

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



Project Description

Protect additional land with donated and/or purchased permanent conservation easements in the Clarke Creek Heron Rookery Significant Natural Heritage Area. Prioritize adjacent parcels to Clarke Creek Conservation Easement property to improve access for educational programs.

Background & Justification/Status

This project involves a site included in the 2002 report, "An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2016 Community Survey Findings. Protection of the natural resources will ensure continued availability of environmental services from these properties, including clean air and water.

Impact If Not Funded and Maximum Time it Can be Delayed

Development pressure on this and other priority conservation projects, are likely to increase in the future. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes. Preserving this area is therefore of increasing importance. Additionally, our current property has extremely limited use as a Conservation Field School due to lack of access.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							600,000
Construction							
Building Improvements							
Equipment							15,000
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							615,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Public Safety

Project Title: Courthouse Expansion/ Relocation

Type: Expansion

Status: In Progress

Total Cost: \$ 101,000,000



Project Description

Construction of a new Cabarrus County Courthouse and an interior and exterior renovation of the existing courthouse. The same services would be offered for a much larger population.

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design	1,000,000	5,000,000	3,000,000	1,000,000			
Land/Acquisition							
Construction			60,000,000				
Building Improvements				20,000,000			
Equipment			7,000,000	4,000,000			
Other							
Total	\$ 1,000,000	\$ 5,000,000	\$ 70,000,000	\$ 25,000,000	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Capital Reserve Fund	1,000,000	5,000,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			70,000,000	25,000,000			
Total	\$ 1,000,000	\$ 5,000,000	\$ 70,000,000	\$ 25,000,000	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other		650,000	650,000				
Total	\$ -	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: ITS/Sheriff
Function: Public Safety

Project Title: Detention Center Security

Type: Replacement
Status: In Progress

Total Cost: \$ 190,000



Project Description

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

Background & Justification/Status

The current analog security camera network and door access control systems were installed as part of the Jail construction project in 2010 and was managed by an outside vendor as part of a comprehensive outsourced facilities management contract. The outsourced facilities management contract was not renewed in 2012 and maintenance of the security camera and door access control systems were transferred to the ITS department. The additional duties were absorbed by ITS with no additional staff to the detriment of other county departmental support due to high priority and criticality of these systems. The proprietary design of the current system offers no upgrade path and the current equipment is at end of life. The security computers cannot be upgraded due to the proprietary software integration with door and camera controls.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	70,000	60,000	60,000				
Other							
Total	\$ 70,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year/Other Funds	70,000	60,000	60,000				
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 70,000	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Elma C. Lomax Incubator Farm
Utility

Type: New
Status: Future

Total Cost: \$ 860,000



Project Description

Planning and construction of major utilities including power, fiber, sewer, and possibly water.

Background & Justification/Status

Currently the Elma C. Lomax Incubator Farm is undersized in terms of major utilities which prevent amenity growth and therefore, participation and curriculum growth.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued operations of the farm the way it currently runs without the ability to grow individually or partner with other entities for curriculum and participation growth.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design			40,000				
Land/Acquisition			20,000				
Construction			800,000				
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			860,000				
Total	\$ -	\$ -	\$ 860,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Emergency Medical Services
Function: Public Safety

Project Title: EMS Headquarters

Type: New
Status: Future

Total Cost: \$ 4,020,000



Project Description

Creation of an Emergency Medical Services Headquarters Base. This will result in a centralized location for primary EMS resources, EMS disaster equipment, EMS training, and community education. Potential locations (others will be identified as well) at present include Cabarrus Ave, Burrage Rd or Davidson Dr. Formal conversations and identification of partners will result in a more accurate prediction of cost.

Background & Justification/Status

The current primary location at 31 Willowbrook Drive in Concord has served a dual role as a station and headquarters since 1978. Currently, three ambulances, one supervisor, two administrative staff, one community paramedic, and two senior managers share this space along with storage of medical supplies. Training is currently conducted at the Cabarrus Sheriff Department center or other available locations. Gaps have been identified in the storage of bulk medical supplies, disaster resources, specialty resources, and spare ambulances. This EMS organization lacks administrative and identity functionality as a result of its current headquarters arrangement. EMS services and staffing will look different in the future as a result of the dynamic nature of healthcare.

Impact If Not Funded and Maximum Time it Can be Delayed

EMS has been extremely effective in the delivery of service and use of space within the current parameters. We have reached our maximum efficiency and creativity with the current headquarters arrangement. The most the project can be delayed is FY2019. Delays will result in additional costs.

*This Capital Improvement Project was presented and approved at the August 2018 Board Meeting post budget adoption at \$50,000 for planning and programming.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design		*	120,000				
Land/Acquisition			300,000				
Construction			3,600,000				
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 4,020,000	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Capital Reserve Fund		*					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			4,020,000				
Total	\$ -	\$ -	\$ 4,020,000	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: EMS
Function: Injury and Risk Prevention

Project Title: EMS Power Stretcher

Type: New

Status: In Progress

Total Cost: \$ 735,252



Project Description

Implement power stretcher program for EMS. Existing stretchers will be placed with power stretchers using a lease program. Annual lease payment will be \$122,541.92. This permits stretchers to be replaced consistent with service life. This is a six year project (stretcher life considered to be six-seven years).

Background & Justification/Status

Reduce worker's compensation lifting injuries related to back, shoulder, and extremities for EMS employees. Reduce risk associated with patient injuries secondary to drops and falls. Power stretcher allows for raising, lowering, loading, and unloading without lifting. It allows for navigation of obstacles with thumb rather than back. Project also supports the movement of a growing bariatric population in Cabarrus County.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued increase in EMS related job injuries and continued risk of patient drops. Average patient weight continues to grow.

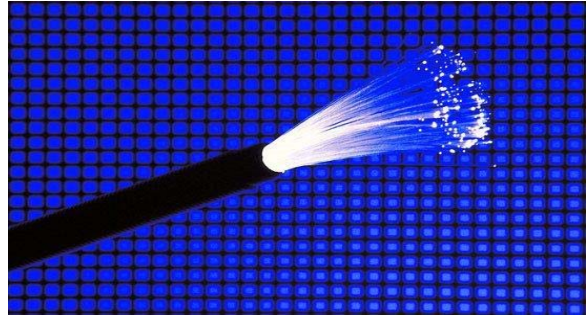
Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		122,542	122,542	122,542	122,542	122,542	122,542
Other							
Total	\$ -	\$ 122,542	\$ 122,542	\$ 122,542	\$ 122,542	\$ 122,542	\$ 122,542
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		122,542	122,542	122,542	122,542	122,542	122,542
Total	\$ -	\$ 122,542	\$ 122,542	\$ 122,542	\$ 122,542	\$ 122,542	\$ 122,542
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: ITS
Function: Telecommunications

Project Title: Fiber Infrastructure Improvement
Type: New
Status: In Progress

Total Cost: \$ 720,000



Project Description

Construct fiber network to connect current facilities to reduce dependency on leased line access.

Background & Justification/Status

The Cabarrus County network connects 20 locations using Time Warner leased line access. The connection speeds and cost vary by location. Establishing a fiber network to connect Government offices to the data centers will improve the ability to provide consistent services to each location. An additional goal of this project will be to connect Cabarrus County high schools that are located in proximity to these sites back to the Cabarrus County data centers. The focus would be on connecting locations that are in close proximity to the Government Center in year one and then growing the connections in year two and three.

Impact If Not Funded and Maximum Time it Can be Delayed

The impact of not funding this would be extending the dependency on third party network providers.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other	120,000		300,000	300,000			
Total	\$ 120,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund	120,000		300,000				
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				300,000			
Total	\$ 120,000	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Frank Liske Park Water Line

Type: Replacement

Status: Future

Total Cost: \$ 740,000



Project Description

Replacement of existing water and sewer lines through Frank Liske Park.

Background & Justification/Status

Currently Frank Liske Park utilizes aging slip joint piping for water delivery to the various amenity locations in the park. The age and design of this system have resulted in several major leaks and required repairs throughout the past five years. Over the past 2 years the breaks have been occurring more frequently and with capital budgets in place for the near future for amenity upgrades and additions the water infrastructure needs to be addressed at this time. Additionally if code is going to require more fire hydrants in the park water pressure will become an issue with the current water lines. This project aligned with BOC goal 3 as it protects county assets.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued major water repairs which require significant impact to the park operations up to and including closure of the park and its amenities with durations up to several days. Impact to future planned amenities will also be realized.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			40,000				
Land/Acquisition							
Construction							
Building Improvements			300,000	400,000			
Equipment							
Other							
Total	\$ -	\$ -	\$ 340,000	\$ 400,000	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			340,000	400,000			
Total	\$ -	\$ -	\$ 340,000	\$ 400,000	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: Fred L. Wilson Elementary
Type: Repaving
Status: Replacement
Status: In Progress
Total Cost: \$ 200,000



Project Description

We would replace the asphalt on the parent drive with asphalt.

Background & Justification/Status

The parent drive is in bad condition and is becoming a hazard for the parents picking up students.

Impact If Not Funded and Maximum Time it Can be Delayed

The parents picking up students are going to damage their cars if not replaced and we do not have an alternative to use for pick up. This project can not be delayed.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		200,000					
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		200,000					
Total	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreation
Project Title: FLP Playground Equipment
Type: Replacement
Status: Future
Total Cost: \$ 100,000



Project Description

Replacement of various portions and equipment on the five (5) playgrounds located at Frank Liske Park (FLP)

Background & Justification/Status

Playground equipment is aging out in terms of replacement parts and UV caused deterioration. Recommend equipment replacement for several of the main sections of the various playgrounds. This project aligned with BOC goal 3 as it protects county assets.

*This Capital Improvement Project was presented and approved at the August 2018 Board Meeting post budget adoption at \$100,000 for the equipment replacement.

Impact If Not Funded and Maximum Time it Can be Delayed

There is a potential public safety concern if not funded.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		*			100,000		
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		*					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD					100,000		
Total	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living and Parks
Function: Culture & Recreation
Project Title: Frank Liske Park Artificial Turf for Existing Soccer Fields
Type: Replacement
Status: Future
Total Cost: \$ 9,260,000



Project Description

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

Background & Justification/Status

Switching 2 fields to artificial turf allows for more year long play on the fields and also play during wet conditions when the complex would normally be shut down. In addition it would be possible to use these artificial fields for other sports use such as lacrosse. 2019 2 fields, 2021 2 fields, remaining 4 in future years.

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

This project aligns with goal #3 by collaborating with the current soccer group utilizing the complex as well as sharing the cost of development.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design				80,000	80,000		100,000
Land/Acquisition							
Construction				1,750,000		1,750,000	5,500,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ 1,830,000	\$ 80,000	\$ 1,750,000	\$ 5,600,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				1,830,000	80,000	1,750,000	5,600,000
Total	\$ -	\$ -	\$ -	\$ 1,830,000	\$ 80,000	\$ 1,750,000	\$ 5,600,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Culture & Recreation

Project Title: FLP Multi-use Synthetic Turf Fields

Type: New
Status: Future

Total Cost: \$ 3,250,000



Project Description

Design and construction of two (2) synthetic turf fields at Frank Liske Park (FLP) near the existing tennis courts. Fields would have fencing, lighting, and restroom facility.

Background & Justification/Status

Project has been discussed by the county and CVB for several years. Many tournaments and weekend games could be scheduled at such a complex including lacrosse, ultimate frisbee, soccer, kickball, and flag football.

Impact If Not Funded and Maximum Time it Can be Delayed

Upkeep of natural grass fields is costly. Use of natural fields can be delayed after inlement weather causing use cancelations.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							175,000
Land/Acquisition							
Construction							3,050,000
Building Improvements							
Equipment							25,000
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							3,250,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,250,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation
Project Title: Frank Liske Park - Mini-golf, Restrooms, Concessions and Office
Type: Expansion
Status: Future
Total Cost: \$ 1,320,000



Project Description

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

Background & Justification/Status

To provide ADA compliant mini-golf course and concessions structure that would be combined with office and restrooms as it is now. This project aligns with BOC Goals 1 and 3. It enhances the quality of life for residents by offering a course accessible by all, regardless of disability. Furthermore, it minimizes risk within existing facilities by addressing their safety issues as well.

This project aligns with goal #1 by enhancing the quality of life for all citizens.

*Temporary bathroom/office building during construction.

Impact If Not Funded and Maximum Time it Can be Delayed

There is potential for legal liability if replacement of the structure and course is not planned. The liability may result in course closure. The loss of revenue would be approximately \$15,000 annually.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			80,000				
Land/Acquisition							
Construction			1,200,000				
Building Improvements							
Equipment			20,000				
Other			20,000				
Total	\$ -	\$ -	\$ 1,320,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			1,320,000				
Total	\$ -	\$ -	\$ 1,320,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Frank Liske Park - Multiple Projects

Type: Expansion
Status: Future

Total Cost: \$ 5,940,000



Project Description

Future development consists of a water spray ground, additional parking and lighting, water reclamation will be included as well as a concession/restroom facility (2019) to replace existing boathouse for better service and storage. A new boardwalk and bridge for the lake making it ADA accessible for fishing and boating planned for future years.

Background & Justification/Status

The water spray ground will provide a much needed face lift for the park and enhance the quality of life of the citizens by providing a service that was considered the #1 desired amenity from the 2015 Master Plan. Additionally, this would be a revenue producing facility to help offset the operating costs. Located near the center of the County, this District Park has been open to the public since June of 1982. There are a variety of amenities that include: A refurbished barn is the focal point and serves as a host to many family reunions, picnics, weddings, receptions, and business gatherings. A study on the facility was performed in 2000 for potential revenue-producing amenities and a spray ground was the number one item identified. This project aligns with BOC Goal 1 & 4. The new projects will enhance the quality of life of residents and increase accessibility of services by adding a new amenity.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			190,000				50,000
Land/Acquisition							
Construction			3,200,000				2,500,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 3,390,000	\$ -	\$ -	\$ -	\$ 2,550,000

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			3,390,000				2,550,000
Total	\$ -	\$ -	\$ 3,390,000	\$ -	\$ -	\$ -	\$ 2,550,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Frank Liske Park Softball
 Complex Utility Upgrades

Type: Replacement

Status: Future

Total Cost: \$ 410,000



Project Description

Replacement of all underground of utility lines existing at the Frank Liske Park Softball Complex "wagon wheel". The existing utility lines include irrigation, water, sewer, electrical (both for buildings and field lighting) scoreboard, and telephone.

Background & Justification/Status

All of the underground lines at the Frank Liske Park Softball Complex "wagon wheel" were placed "direct bury" without tracer capabilities. Many of the electric lines are direct buried and not protected by conduit or tray. The County has to repair and or replace several lines a year due to broken lines and these repairs are extremely costly as they require contractor repairs, concrete cutting, and pose a significant safety risk due to the electrical lines in the ground. This project aligned with BOC goal 3 as it protects county assets.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe the County cannot guarantee reliable and continuous operations at the complex in terms of amenities like scoreboard, lighting, and irrigation.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design				60,000			
Land/Acquisition							
Construction							
Building Improvements					350,000		
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ 60,000	\$ 350,000	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				60,000	350,000		
Total	\$ -	\$ -	\$ -	\$ 60,000	\$ 350,000	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance
Project Title: Shower/Changing Rooms GC
 Fitness Room
Type: Expansion
Status: Future
Total Cost: \$ 150,000



Project Description

Renovations of space located near the Governmental Center fitness room to install one (1) shower and 2 changing rooms.

Background & Justification/Status

Currently there are no shower facilities at the Governmental Center Fitness Room. There is currently only one (1) changing room at the fitness room. This renovation would renovate the current changing room to an ADA shower facility and renovate a current storage area to two (2) changing rooms.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued use of the fitness room as it is used now.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design			15,000				
Land/Acquisition							
Construction							
Building Improvements			135,000				
Equipment							
Other							
Total	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			150,000				
Total	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Governmental Center G Level Parking Deck Sealing
Type: Replacement
Status: Future

Total Cost: \$ 190,000



Project Description

Application of epoxy sealant to Governmental Center G level parking deck.

Background & Justification/Status

The Governmental Center G level parking deck requires a protective coating due to the facilities housed underneath that area. The last application of epoxy coating was in 2009. The current coating is showing signs of wear including several spots that are separating and breaking away from the concrete. This project aligned with BOC goal 3 as it protects county assets as well as protecting the substantial investments in terms of renovations and equipment that have made to the building.

Impact If Not Funded and Maximum Time it Can be Delayed

Degradation of the concrete due to moisture intrusion. Water intrusion from the deck could negatively impact the office space housed underneath the deck as well as ITS server rooms.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements			190,000				
Equipment							
Other							
Total	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			190,000				
Total	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Governmental Center Office Renovations
Type: Expansion
Status: Future

Total Cost: \$ 137,000



Project Description

Office Renovations in Planning, Zoning, and Construction Standards to better utilize underused space.

Background & Justification/Status

Currently there is a significant amount of square footage in the middle of the office area that is under utilized and a growing need for conference rooms for meetings with citizens. This project would use existing master planning models to construct conference areas and possible offices.

Impact If Not Funded and Maximum Time it Can be Delayed

No immediate impact although as the department grows space needs continue to be an issue.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							17,000
Land/Acquisition							
Construction							
Building Improvements							120,000
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							137,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government
Project Title: Governmental Center ADA Restroom Renovations Phase I
Type: Replacement
Status: In Progress
Total Cost: \$ 434,050



Project Description

Renovations of two (2) restrooms at the Governmental Center to achieve full ADA compliance.

Background & Justification/Status

The Governmental Center currently has twelve (12) restrooms. The larger fixture count restrooms that are open to the public are not fully ADA compliant. Improvements have been made in the past to the sinks and actual toilet fixture to achieve partial ADA compliance. Phase I will represent a complete renovation of two (2) of the restrooms on the first level (men's and women's). These renovations will focus on ADA compliance and also include replacement of flooring, wall covering, fixtures, and stall partitions as well as some structural changes to the entrance ways. Phase II represents the same scope of Phase I except the restrooms targeted will be on the second level of the building.

Impact If Not Funded and Maximum Time it Can be Delayed

Restrooms will not be fully ADA compliant.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design	20,000		20,000				
Land/Acquisition							
Construction							
Building Improvements	185,000		209,050				
Equipment							
Other							
Total	\$ 205,000	\$ -	\$ 229,050	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund	205,000						
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			229,050				
Total	\$ 205,000	\$ -	\$ 229,050	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Governmental Center Chiller

Type: Replacement

Status: Future

Total Cost: \$ 211,000



Project Description

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

Background & Justification/Status

The chillers that currently service the Governmental Center are original to the building which was built in 1989. We will receive over 25 years of good operation from the chillers, but replacement is needed. One replacement was proposed for FY16 and the other for FY18. This project aligned with BOC goal 3 as it protects county assets.

Impact If Not Funded and Maximum Time it Can be Delayed

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

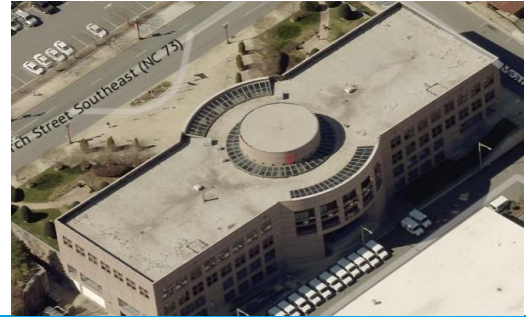
	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design		16,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment		195,000					
Other							
Total	\$ -	\$ 211,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		211,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 211,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Building Maintenance

Project Title: Governmental Center Roof Replacement
Type: Replacement
Status: Future

Total Cost: \$ 350,000



Project Description

The current roof at the Governmental Center is a ballasted membrane roof that was installed in 2006. The roof warranty expires in 2021 and several areas of the roof have failed over the years and required repair. Replacement of the roof with a mechanically adhered TPO roof is highly recommended.

Background & Justification/Status

Roof replacement protects the operations that reside in the Governmental Center as well as the structural components of the building. This project aligned with BOC goal 3 as it protects county assets as well as protecting the substantial investments in terms of renovations and equipment that have been made or added to the building.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe roof failure probability increases substantially and asset loss will most likely be realized.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements						350,000	
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD						350,000	
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Grounds Division Relocation

Type: Replacement

Status: Future

Total Cost: \$ 450,000



Project Description

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

Background & Justification/Status

The current fueling station does not meet OSHA and NFPA regulations and doesn't provide secondary containment. The current method of chemical storage involves partial storage of materials outside while the remainder of the chemicals are stored in the same building that houses the employees, offices, and break rooms without proper ventilation. This is a safety concern.

The project aligns with BOC goal 3. It minimizes risk and maximizes the value of County investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed

Regulations that dictate the storage of chemicals are not being followed and therefore could result in the discontinued use of the facility. Also this poses a health risk for employees.

There is no specific year by which this project must be completed. Furthermore, there are no operating budget impacts.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							50,000
Land/Acquisition							
Construction							400,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							450,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Hickory Ridge Elementary

Type: New
Status: In Progress

Total Cost: \$ 34,352,328



Project Description

CCS continues to grow in student population. Based on population growth, the next need for the school system is an elementary school in the southwest area of the county. Currently, a site is being pursued. Once the site is located, the funding for the facility will be requested.

Background & Justification/Status

A new elementary school will provide seats for the growing student population. The Harrisburg area of the county is one of the fastest growing areas.

Impact If Not Funded and Maximum Time it Can be Delayed

By delaying this funding request, more mobile units will be needed to house students. However, the core facilities will not handle the additional students and alternative schedules will need to be considered for use of the cafeterias, libraries, and gyms.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design	1,807,250						
Land/Acquisition							
Construction	28,911,578	163,000					
Building Improvements							
Equipment		1,857,500					
Other	238,000	1,375,000					
Total	\$ 30,956,828	\$ 3,395,500	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund	2,045,250	3,395,500					
Multi Year Fund							
Debt	28,911,578						
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 30,956,828	\$ 3,395,500	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits		1,100,000					
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other		160,000					
Total	\$ -	\$ 1,260,000	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: Human Services

Project Title: Human Services Building HVAC

Type: Replacement

Status: Future

Total Cost: \$ 140,000



Project Description

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

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, there will be inadequate heating and cooling of the building. Since the HVAC's are on a replacement plan, it cannot be delayed any further.

Since there is a mix of old and new HVAC's the efficiency gained by the new ones is neutralized by the inefficiency of old ones.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			140,000				
Other							
Total	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund			140,000				
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Human Services
Function: Human Services

Project Title: Human Service Building
Type: New
Status: Future

Total Cost: \$ 72,000,000



Project Description

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

Background & Justification/Status

With the growing population of the County, the current leased facilities will not provide enough space to adequately serve the needs of the County's residents.

Impact If Not Funded and Maximum Time it Can be Delayed

The lack of adequate facilities could cause longer wait times and delays for residents seeking services from the Department of Human Services. The leased building will eventually require upgrades that will result in increased leasing rates.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							72,000,000
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							72,000,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Jail Annex HVAC

Type: Replacement

Status: Future

Total Cost: \$ 190,000



Project Description

Replacement of aged HVAC Roof Top Units at the Jail Annex. Units currently utilize refrigerant that is no longer manufactured making them obsolete.

Background & Justification/Status

The Jail Annex was built in 2007 and the units are original to the building. The units utilize R-22 as a refrigerant and that refrigerant is being phased out now. It will no longer be manufactured as of 2020. This project aligned with BOC goal 3 as it protects county assets.

Impact If Not Funded and Maximum Time it Can be Delayed

Age of units and refrigerant will make repair costly.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements			190,000				
Equipment							
Other							
Total	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			190,000				
Total	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: JNFMS HVAC

Type: Replacement
Status: Future

Total Cost: \$ 3,011,267



Project Description

HVAC replacement including chiller, cooling tower, valves and controls at J.N. Fries Middle school.

Background & Justification/Status

The Heating, Ventilation, and Air Conditioning (HVAC) system at JN Fries is 27 years old and at the end of its lifecycle requiring replacement. This system has the added caveat of utilizing an obsolete refrigerant Trichlorofluoromethane or R11, as it is commonly called. R11 has not been manufactured since January 1, 1996 when it was mandated by the EPA to stop production due to its ozone depletion qualities. The existing system utilizes a charge of approximately 800 lbs at an average price of \$20,000.00 to recharge the system. This scenario has happened once already due to component failure. The installation of Concord Middle School and a Kannapolis chiller system has influenced our cost projection.

Impact If Not Funded and Maximum Time it Can be Delayed

Due to engineering and design requirements this is a process requiring significant amount of time. If catastrophic failure occurs the result will be school closure for an extended period, possibly four to six months.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		3,011,267					
Equipment							
Other		-					
Total	\$ -	\$ 3,011,267	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt		3,011,267					
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 3,011,267	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City School
Function: Education

Project Title: Carver Elementary School
Type: Replacement
Status: In Progress

Total Cost: \$ 250,000



Project Description

Front entrance and office renovation in the newly renovated Carver Elementary School.

Background & Justification/Status

The intermediate school has been converted into an elementary school. The County provided \$850,000 in funding during FY17 for these anticipated costs. An additional request has been made in the amount of \$894,500 for moving the office and adding a security vestibule, painting, playground/grading, bathrooms, signage, and furniture.

Impact If Not Funded and Maximum Time it Can be Delayed

By not funding the Carver Elementary School conversion, configuration to accommodate kindergarten through fifth grades will not be possible. This will also delay the opening of the new Kannapolis Middle School campus that will now house grades sixth through eighth.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements			250,000				
Equipment							
Other							
Total	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			250,000				
Total	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Kannapolis City Schools
Function: Education
Project Title: Kannapolis Middle School Covered Walk
Type: New
Status: In Progress
Total Cost: \$ 500,000



Project Description

We would continue the covered walkway from the new building to the existing building.

Background & Justification/Status

We need to extend the walkway so that students and staff can travel between the two buildings under cover.

Impact If Not Funded and Maximum Time it Can be Delayed

The staff and students would have to travel between the buildings exposed to rain, etc.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		500,000					
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		500,000					
Total	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Land Banking Funding

Type: Expansion
Status: Future

Total Cost: \$ 42,000,000



Project Description

The County needs to build funds for the purchase of future school sites as well as county facility sites. Included in the land needs is the purchase and later development of Park Land which would provide green spaces, conservation efforts, and a place for families and friends to gather and enjoy. The Carolina Thread Trail Greenway will be part of this plan too.

Background & Justification/Status

As our county continues to grow, land is being developed for commercial and residential projects. The county needs to get ahead of the curve and secure sites within the county for future school facilities and county administrative facilities. With parks, the 2015 Masterplan indicates that parks and recreation is not an amenity to be afforded only by the affluent, but is a basic necessity that benefits individuals, their community, the environment and economy and that access to quality parks and recreation services should be readily accessible regardless of where they live in the county. NRPA recommends 6-10 developed acres per 1000 population; at 181,500 population this would be 1090-1815 acres. This project aligns with BOC Goal 1. Acquiring more land for parks would continue enhancing the quality of life of residents. This is especially the case considering the gap in acreage of parks.

Impact If Not Funded and Maximum Time it Can be Delayed

The county has a limited amount of land and prime locations for our services could be compromised if we do not secure property in the areas in which the service is needed.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition		6,000,000	2,000,000	2,000,000	2,000,000		30,000,000
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ 6,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 30,000,000

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		6,000,000	2,000,000	2,000,000	2,000,000		30,000,000
Total	\$ -	\$ 6,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 30,000,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure and Asset Management
Function: General Government

Project Title: Landfill Convenience Center
 Retaining Wall
Type: Replacement
Status: In Progress

Total Cost: \$ 325,000



Project Description

Construction and construction administration of replacement of large retaining walls at Cabarrus County Landfill Convenience Center

Background & Justification/Status

Currently there are six (6) roll off containers for various waste streams at the Cabarrus County Landfill convenience center. These roll off containers are located subgrade which allows patrons to dump from their vehicles. The retaining walls that are in place around the roll off containers and provide the standing structure for the patrons have degraded substantially over the past 15 years.

Impact If Not Funded and Maximum Time it Can be Delayed

Due to the current condition of the walls safety of both the landfill operators and the public is becoming an issue.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements	325,000						
Equipment							
Other							
Total	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD	325,000						
Total	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Middle School Site

Type: Expansion
Status: Future

Total Cost: \$ 2,500,000



Project Description

As the County continues to grow, the need for land for new facilities is a great concern. The County needs to purchase land for a future Cabarrus County middle school.

Background & Justification/Status

Cabarrus County Schools has requested funds to purchase land for a middle school. The middle school is included in their five year plan.

Impact If Not Funded and Maximum Time it Can be Delayed

If this property is not purchased it might be unavailable at a future date. This would delay school construction and increase the need for mobile units to meet the school population needs.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition		2,500,000					
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		2,500,000					
Total	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Mobile units

Type: New

Status: Future

Total Cost: \$ 2,095,676



Project Description

Purchase, move, install and furnish mobile units.

Background & Justification/Status

While it is extremely early in our planning process for the 2018-19 school year, our preliminary estimate for additional mobile units is 20. Eight are needed for projected growth and 12 are needed as a result of the change in class sizes. Staff is working to determine a cost estimate for the 45 mobiles. Due to the large number that are necessary and the limited space available on the properties, FMD is having to evaluate the additional costs associated with the mobiles. Examples of this are additional electrical, plumbing, telephone lines, servers, restroom facilities, etc. Staff have been charged to look inside all buildings for creative solutions for additional classroom space. If we are able to make some of these creative options work, there will still be a cost but hopefully not as much as adding a mobile unit. We believe this is worst case scenario.

Impact If Not Funded and Maximum Time it Can be Delayed

CCS will be unable to provide adequate classroom capacity for students nor meet the letter of the law in regards to class size requirements..

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other		2,095,676					
Total	\$ -	\$ 2,095,676	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt		2,095,676					
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 2,095,676	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Sheriff's Department
Function: Public Safety

Project Title: Motorola Equipment Lease
Type: Replacement
Status: Future

Total Cost: \$ 170,100



Project Description

Lease of VHF radio paging equipment for two years on towers for fire departments.

Background & Justification/Status

The Quanter equipment currently being used at the tower sites is at the end of its useful life and is no longer supported for warranty maintenance. Communication facilities shall be provided for reporting emergencies, dispatching of fire apparatus and notification of firefighters. The system shall provide one telephone listing for fire emergencies that reaches a location that receives calls and responds 24 hours a day. That location shall have the capacity of activating sirens or pagers in order to dispatch the fire department. Mandated by Statute 11 NCAC 05A.0506 Alarm and Communications.

Impact If Not Funded and Maximum Time it Can be Delayed

If this item goes unfunded, volunteer fire personnel and other County personnel, who are not equipped with an 800 mhz radio on the UASI system, would not be notified of emergencies. We would not be compliant with state fire code. Delaying the purchase of this item would put the County out of compliance with state statute.

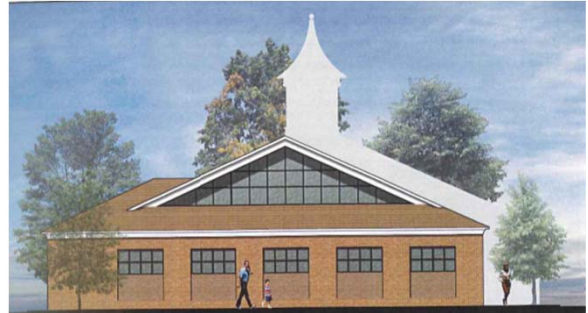
Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment		170,100					
Other							
Total	\$ -	\$ 170,100	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt		170,100					
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 170,100	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Library
Function: Culture & Recreation

Project Title: Mount Pleasant Library
Type: Expansion
Status: Future

Total Cost: \$ 900,000



Project Description

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

Background & Justification/Status

The population has grown nearly 40% since the library was built. Therefore the current space is inadequate for modern library operations. The expansion is on land owned by Cabarrus County. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures, and equipment. However, the budget below reflects the full cost.

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							100,000
Land/Acquisition							
Construction							762,000
Building Improvements							
Equipment							38,000
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							900,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: MPES Electrical Service
Type: Replacement
Status: Future

Total Cost: \$ 550,000



Project Description

Replacement of electrical service requires equipment to be brought up to date due to lifecycle and safety concerns at Mt. Pleasant Elementary School.

Background & Justification/Status

The electrical service is the original service (46 years old) and has exceeded its lifecycle and requires replacement to extend life of structure to meet Ten Year plan. When components require replacement they are remanufactured parts due to obsolescence. Many of these components have excessive cost due to limited availability. They will also require lengthy lead times to acquire, based on availability and location. Materials have degraded to the point of breaking down and failure is immanent . Manual resets are not always successful and with each successive try, the potential for arc flash is high.

Impact If Not Funded and Maximum Time it Can be Delayed

Possible school closure due to engineering design required to replace electrical service. Fire hazard is likely should catastrophic failure occur.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		550,000					
Equipment							
Other		-					
Total	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		550,000					
Total	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: MPES Roof

Type: Replacement

Status: Future

Total Cost: \$ 1,012,000



Project Description

Replace existing ballasted EPDM rubber membrane with 60 mil PVC at Mt. Pleasant Elementary school.

Background & Justification/Status

Roof is beyond life cycle (18 years old) and has reached a point where it affects other internal systems by water intrusion. CCS currently has 44 facilities and will increase to 45 during the upcoming fiscal year. If we average 3 roof replacements per year, we will be able to eliminate the damages caused by water intrusion.

Impact If Not Funded and Maximum Time it Can be Delayed

Additional operational funds will be required to repair water damages to all aspects of the building. This will include: structural integrity, electrical, technology systems, finishes, and furniture. Failure to make these repairs can result in increased potential for unsafe air quality in building.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		1,012,000					
Equipment							
Other		-					
Total	\$ -	\$ 1,012,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		1,012,000					
Total	\$ -	\$ 1,012,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: MPHS HVAC

Type: Replacement
Status: Future

Total Cost: \$ 4,276,945



Project Description

HVAC replacement including chiller, cooling tower, valves and controls at Mt. Pleasant High school.

Background & Justification/Status

The Heating, Ventilation, and Air Conditioning (HVAC) system at MPHS is 26 years old and at the end of its lifecycle requiring replacement. The installation of Concord Middle School and a Kannapolis chiller system has influenced our cost projection.

Impact If Not Funded and Maximum Time it Can be Delayed

Due to engineering and design requirements this is a process requiring significant amount of time. If catastrophic failure occurs the result will be school closure for an extended period, possibly four to six months.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		4,276,945					
Equipment							
Other		-					
Total	\$ -	\$ 4,276,945	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt		4,276,945					
Grants							
Permits/Fees							
Other-TBD							
Total	\$ -	\$ 4,276,945	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: New Performance Learning Center
Type: New
Status: In Progress
Total Cost: \$ 3,826,000



Project Description

The Performance Learning Center (PLC) is an alternative high school program which allows students the opportunity to graduate from high school in a school setting unlike the traditional school program.

Background & Justification/Status

The PLC is currently housed at the JN Fries Middle School facility. By relocating the PLC to its own site, CCS will be able to convert the portion of the PLC at JN Fries back into middle school seats. This will allow a delay for the need of a new middle school by at least one school term. A new middle school is very costly in a time when the school system is rapidly growing and needs for new seats are at high demand. This will also allow resources to be diverted to other needs until the need for an additional middle school occurs.

Impact If Not Funded and Maximum Time it Can be Delayed

By not funding the PLC, a new middle school will be needed at an earlier date and a higher cost than the cost of relocating the PLC students to their own facility.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	3,080,291						
Building Improvements							
Equipment	465,709						
Other	40,000	240,000					
Total	\$ 3,586,000	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD	3,586,000	240,000					
Total	\$ 3,586,000	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other		50,000					
Total	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Northeast Cabarrus Community Park

Type: New
Status: Future

Total Cost: \$ 10,300,000



Project Description

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

Background & Justification/Status

The 2015 adopted Master Plan identifies the northeast part of the County as being deficient in developed park lands. 200+ acres is defined as a district park and would serve the area well with both active and passive pursuits, not only for the northeast quadrant, but the entire region. Carolina Thread Trail and Catawba Lands Conservancy is in the process of preserving 391 acres in the area and has offered Cabarrus County the opportunity to purchase part of the land for a park.

This park is in response to a deficiency in a growing part of the County. It would positively impact the quality of life of those in that area as well as the rest of the County residents and provide increased access to services.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							300,000
Land/Acquisition			2,000,000				
Construction							8,000,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 8,300,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			2,000,000				8,300,000
Total	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 8,300,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Soil & Water Conservation
Function: Economic & Physical Development

Project Title: Prime Farmland Soil & Conservation Easement Legal Fees

Type: New
Status: Future

Total Cost: \$ 215,000



Project Description

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

Background & Justification/Status

The proposed project is to purchase development rights and place conservation easements on farms. The Cabarrus SWCD board supports use of the county Agriculture and Farmland Preservation Fund to secure conservation easements. State and federal funds are also available. Prime and statewide important farmland soils are identified in the 1988 "Soil Survey of Cabarrus County, North Carolina" report. Protection of open space and associated environmental services in general, and prime and statewide important farmland soils in particular are a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. Preservation of working lands is also a federal and state priority. Farmland protection is consistent with citizens top priority of "protecting water quality and the environment" expressed in the 2016 Community Survey Findings.

Impact If Not Funded and Maximum Time it Can be Delayed

One new state grants for matching funds will be submitted in FY2018. Details about federal matching funds will be announced in calendar year 2018. *Any portion of the \$150,000.00 not spent in the current year will roll to the next fiscal year. The amount set aside for the next fiscal year is dependent upon the amount of funds brought forward. The balance for the project will be kept at \$150,000.00 annually.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition	90,000	100,000					
Construction							
Building Improvements							
Equipment							
Other		25,000					
Total	\$ 90,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund	90,000	125,000					
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 90,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Emergency Management
Function: Public Safety

Project Title: Public Safety Training Center

Type: New
Status: Future

Total Cost: \$ 14,100,000



Project Description

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

Background & Justification/Status

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction				14,100,000			
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ 14,100,000	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-To Be Funded				14,100,000			
Total	\$ -	\$ -	\$ -	\$ 14,100,000	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Sheriff's Department
Function: Public Safety

Project Title: Radio Network Ethernet Backhaul and Edge
Type: Replacement
Status: Future

Total Cost: \$ 610,000



Project Description

The radio P25 network upgrade is required to convert the system backhaul to ethernet capable. Doing so will allow us to utilize new Motorola technology called "Edge" (Master Site Redundancy). This upgrade is required to utilize new market technology.

Background & Justification/Status

The Cabarrus County P25 radio system was put into service in 2012. Ethernet capability for the system was not available when it was installed. T1 lines are currently leased for various connections for the radio system. Exhalt Microwaves were installed at the time at a lower price point, as the main goal was to create a ring with the tower sites and to remove the tower from the old Sheriff's Department. In order for Cabarrus County to backhaul the radio system to ethernet capability, the microwaves will need to be replaced to a recommended microwave Alcatel 9500. With the system ethernet capable, as well as MPLS, ITS can utilize these connections to be able to send and receive data through the microwave system. This is part of a three phase project, with the third phase taking place in FY 20 for the "Edge" availability option in the P25 network.

Impact If Not Funded and Maximum Time it Can be Delayed

Cabarrus will "Edge" redundant master site, which creates redundancy. In the event that the master site experiences a problem, the Cabarrus County radio system does not fail. City of Concord and City of Kannapolis will be providing funds to cover 60% of the project (Concord assumes 40% and Kannapolis assumes 20%). As 1/3 of the shareholder in the system, if we delay, it will also cause a delay for Concord and Kannapolis if they wish to utilize these upgrades for the system. If not funded, we do not have fail over redundancy for the master site.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		500,000	110,000				
Equipment							
Other							
Total	\$ -	\$ 500,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		500,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			110,000				
Total	\$ -	\$ 500,000	\$ 110,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Municipalities		614,760	165,200				
Total	\$ -	\$ 614,760	\$ 165,200	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan Cabarrus Community Coll.
Function: Education

Project Title: Advanced Technology

Type: Replacement
Status: In Progress

Total Cost: \$ 17,017,484



Project Description

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

Background & Justification/Status

The Center will serve the communities, local business, and industries in Rowan and Cabarrus counties and in the greater Charlotte metropolitan area. The ATTAC Center will provide state-of-the-art technical training which will result in the completion of certificates, diplomas, and associate's degrees. All the educational programs associated with the ATTAC Center would ideally be located in a dedicated building that would facilitate the collaboration necessary for this interdisciplinary training. This building will be located on the Research Campus in Kannapolis next to the Nursing Building. It will be constructed with limited obligation bonds during FY2018. Another building is proposed for the future expansion.

Impact If Not Funded and Maximum Time it Can be Delayed

If the ATTAC Center is delayed the advancement of the special state-of-the-art technical training will be delayed. This training has been planned for many years. Annual operational funding for the new building is related to instruction, support, and other operating needs. This project aligns with BOC Goals 1 and 5. The new building will give greater access to education for the growing population in Cabarrus, allowing residents to fulfill their potential and contribute to the community.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design	1,358,396						
Land/Acquisition							
Construction	14,293,000						
Building Improvements	222,000						
Equipment							
Other	1,144,088						
Total	\$ 17,017,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Capital Reserve Fund	2,724,484						
Multi Year Fund							
Debt	14,293,000						
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 17,017,484	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan-Cabarrus Community College
Function: Education

Project Title: Building 2000 Re-roof

Type: Replacement
Status: Future

Total Cost: \$ 300,000



Project Description

Re-roof Building 2000. This includes rip off of the 19 year old TPO roof and flashings, spot repair insulation, install roof fall protection system and replace with white PVC roof membrane and new flashings.

Background & Justification/Status

Existing roof was installed when the building was originally constructed. Roof inspections, annual maintenance, and spot repairs have allowed that roof to last several years beyond its anticipated useful life. Condition of the membrane and flashings have aged to the point that it now makes sense to replace it rather than continue with repairs. Project will also include installation of a permanent system of roof fall protection tie offs to allow work on the roof to be performed without special accommodations for safety.

Impact If Not Funded and Maximum Time it Can be Delayed

The roof is now 4 years beyond its anticipated useful life, and replacement should not be delayed further.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design		50,000					
Land/Acquisition							
Construction							
Building Improvements		250,000					
Equipment							
Other							
Total	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		300,000					
Total	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan-Cabarrus Community College
Function: Education

Project Title: CBTC A/C Unit

Type: Replacement

Status: Future

Total Cost: \$ 119,000



Project Description

Phase III: Replace 7 of 31 rooftop air conditioning and heating units on the Cabarrus Business and Technology Center.

Background & Justification/Status

The Cabarrus Business and Technology Center which was converted from Schools System Offices to its current use in 2001, has 31 rooftop air conditioning units which were installed during the remodel. Those units are now beyond their anticipated useful life, and are failing with increasing regularity. The County has funded Phase I and II replacement in 2016 and 2017, and this will allow the next 7 units to be replaced before they fail.

Impact If Not Funded and Maximum Time it Can be Delayed

Failure of the units is predicted if they are not replaced. In 2017 two units failed and had to be replaced out of the planned sequence.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		119,000					
Equipment							
Other							
Total	\$ -	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD		119,000					
Total	\$ -	\$ 119,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan Cabarrus Community Coll.
Function: Education

Project Title: Land Purchase

Type: Expansion

Status: In Progress

Total Cost: \$ 1,721,000



Project Description

As the County continues to grow, the need for land for new facilities is a great concern. The County needs to purchase land for future expansion of the Community College.

Background & Justification/Status

Rowan Cabarrus Community College requested funds to purchase a tract of land located off of Trinity Church Road. This 11.970 acres tract will be used for future expansion of the south campus in Cabarrus County.

Impact If Not Funded and Maximum Time it Can be Delayed

If this property is not purchased it might be unavailable at a future date.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition	135,000	1,586,000					
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ 135,000	\$ 1,586,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund	135,000						
Capital Reserve Fund							
Multi Year Fund							
Debt		1,586,000					
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 135,000	\$ 1,586,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Rowan Cabarrus Community Coll.
Function: Education

Project Title: Page Land

Type: Expansion

Status: In Progress

Total Cost: \$ 1,279,000



Project Description

As the County continues to grow, the need for land for new facilities is a great concern. The County needs to purchase land for future expansion of the Community College.

Background & Justification/Status

Rowan Cabarrus Community College requested the County enter a lease for the purchase of 8.87 acres of land located on Trinity Church Road. This tract of land will be used for future expansion of the south campus in Cabarrus County.

Impact If Not Funded and Maximum Time it Can be Delayed

If this property is not purchased it might be unavailable at a future date.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition	1,279,000						
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ 1,279,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund	1,279,000						
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 1,279,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education

Project Title: Renovations to J.N. Fries Middle School

Type: Replacement
Status: Future

Total Cost: \$ 300,000



Project Description

CCS has plans to transfer the students who attend the Performance Learning Center (PLC) to a new proposed facility within the county. Once the PLC is completed, renovations and start up cost will be incurred to convert JN Fries back into a full middle school.

Background & Justification/Status

Several years ago, JN Fries was converted from a middle school to 50% performance learning center for high school students and 50% STEM program for middle school students. By renovating the school back to a 100% middle school, more seats will be available and the need for the next middle school can be delayed by at least one year. The funds requested are as follows: \$30,000 to change office space into classrooms, \$130,000 to increase the capacity of school and to purchase more devices and technology, and \$140,000 to add sports back to the middle school by purchasing uniforms and restoring fields, etc.

Impact If Not Funded and Maximum Time it Can be Delayed

Increase in mobile units at current middle school sites with continued pressure on core facilities within each school such as libraries, gyms, and lunch rooms.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements	30,000						
Equipment	270,000						
Other							
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund	300,000						
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

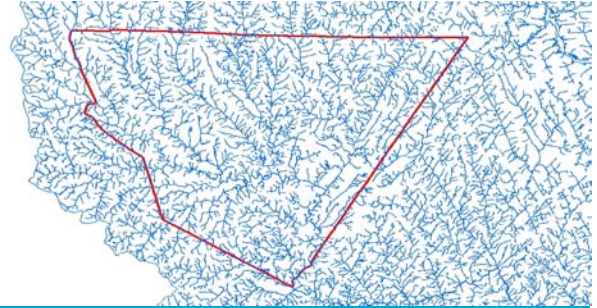
Capital Improvement Plan

Department: Soil & Water Conservation
Function: Economic & Physical Development

Project Title: Riparian Buffers/Floodplains Conservation

Type: New
Status: Future

Total Cost: \$ 500,000



Project Description

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

Background & Justification/Status

Requests for donated easements are rarely granted during development plan reviews. Donated easements will be sought on riparian buffers and floodplains on school campuses and other public properties. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Enhancement and restoration of streams and bottomland hardwood forests are SWCD priorities, in keeping with local, state and federal quality and wildlife goals. Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2016 Community Survey Findings.

Impact If Not Funded and Maximum Time it Can be Delayed

Development pressure on this and other priority conservation projects is likely to increase in the future. Flooding and resulting loss of lives and property will increase more rapidly due to debris blockages and siltation of stream channels as a result of unstable stream banks and inadequate vegetative buffers.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							500,000
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							500,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Robert Wallace Park

Type: New
Status: Future

Total Cost: \$ 9,200,000



Project Description

A full-service 165-acre community park in the southeast part of the County is required per The Livable Community Blueprint.

Background & Justification/Status

Phase II includes trails, playground, shelter, picnic sites, restrooms, and support facilities and amenities. Final phases are currently being planned.

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

Impact If Not Funded and Maximum Time it Can be Delayed

No funding would put the residents of the County further behind in recreational pursuits. Additionally, construction and materials costs will rise as years progress. Costs include a 10% increase since inception in 2010.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							350,000
Land/Acquisition							
Construction			1,350,000				7,500,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ 1,350,000	\$ -	\$ -	\$ -	\$ 7,850,000

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			1,350,000				7,850,000
Total	\$ -	\$ -	\$ 1,350,000	\$ -	\$ -	\$ -	\$ 7,850,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: School Park Projects - Miscellaneous

Type: Replacement
Status: Future

Total Cost: \$ 20,000,000



Project Description

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

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

Overuse of athletic facilities and more demand for walking facilities by the citizens are the biggest impacts. During the last survey, walking trails were the highest requested amenities for neighborhoods.

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							20,000,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							20,000,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Soil & Water Conservation
Function: Economic & Physical Development

Project Title: Significant Natural Heritage Areas - Miscellaneous Conservation
Type: New
Status: Future

Total Cost: \$ 750,000



Project Description

Protect state-designated Significant Natural Heritage Areas, including but not limited to the Concord Ring Dike/Jackson School, Back Creek Gabbro Hill, Butcher Branch Forest, Charity Church Hardwood, Hartsell Road Mesic Forest, Reed Gold Mine, and Schweinitz's Sunflower with donated/purchased permanent conservation easements.

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

Development pressure on these and other priority conservation projects is likely to increase in the future. A wetland in the Rocky River Corridor was altered by construction of Bruton Smith Blvd. and a portion of state Stonewall Jackson YDC. Prompt and strategic protection of these sites is crucial to permanently protect these Significant Natural Heritage Areas.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							750,000
Construction							
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							750,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Southern Cabarrus Senior Center

Type: New
Status: Future

Total Cost: \$ 3,490,000



Project Description

This facility will accommodate the need for Senior programs and events as well as potentially the Lunch Plus Club for the Midland community and southern area of Cabarrus County. The facility will allow an accessible location in this community to provide access to all available services and/or resources that provide support to older adults

Background & Justification/Status

A void exists for services for older adults in the southern part of the county. With 10,000 folks per day turning 65, and will for 13 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. These will be future years projects.

Impact If Not Funded and Maximum Time it Can be Delayed

Senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design							100,000
Land/Acquisition							
Construction							3,390,000
Building Improvements							
Equipment							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,490,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							3,490,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,490,000
Operating Budget Impact							
Salaries & Benefits							145,000
Materials & Supplies							30,000
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000

Capital Improvement Plan

Department: Sheriff's Department
Function: Public Safety

Project Title: Training & Firing Range Renovations
Type: Replacement
Status: Future

Total Cost: \$ 2,850,000



Project Description

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

Background & Justification/Status

Based on the amount of ammunition fired at the range, there is a lot of lead in the barrier walls that could leave the facility via storm water runoff. The range is booked nearly 300 days a year. The mobile classroom on site will only accommodate approximately 20 students, and the utilities are grossly worn and barely adequate. Finally, the septic system is undersized for the capacity and the lighting structures and various small storage buildings are inadequate. Parking is currently 30 to 40 spaces less than what is needed for training class sizes.

To comply with NC State law, Cabarrus Sheriff, Concord Police, and Kannapolis Police Departments use the range to qualify with their firearms annually. Additionally, the size of the agencies have doubled in size since opening.

Impact If Not Funded and Maximum Time it Can be Delayed

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

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements				750,000	500,000		
Equipment							
Other			1,600,000				
Total	\$ -	\$ -	\$ 1,600,000	\$ 750,000	\$ 500,000	\$ -	\$ -

Funding Sources

General Fund							
Capital Reserve Fund			1,600,000				
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				750,000	500,000		
Total	\$ -	\$ -	\$ 1,600,000	\$ 750,000	\$ 500,000	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Vietnam Veterans Park - Restrooms
Type: New
Status: Future

Total Cost: \$ 500,000



Project Description

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

Background & Justification/Status

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

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

Impact If Not Funded and Maximum Time it Can be Delayed

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

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design			65,000				
Land/Acquisition							
Construction			425,000				
Building Improvements							
Equipment							
Other			10,000				
Total	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			500,000				
Total	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Active Living & Parks
Function: Culture & Recreation

Project Title: Vietnam Veterans Park

Type: New
Status: Future

Total Cost: \$ 6,500,000



Project Description

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

Background & Justification/Status

The various projects will complete the Park Master Plan. In 1998-99, the City of Kannapolis, Church of God Children's Home and Cabarrus County entered into two formal 20 year agreements for approximately ninety (90) acres to construct a public park on Orphanage Road. Opened Phase I and II to public on October 11, 2001. Phase III included the following park elements: pedestrian trails, boardwalks, disc golf course, bocce courts, etc., and dedicated in 2008. Collaborating with the City of Kannapolis in 2005, Cabarrus County was awarded a Park and Recreation Trust Fund Grant from the State of NC for Phase III development. The next phase includes a bridge, mountain bike trail, tennis courts, disc golf and restroom building. This project aligns with BOC goals 1 and 4.

Impact If Not Funded and Maximum Time it Can be Delayed

Lack of facilities in the county to enhance the quality of life for the citizens and to meet the recommended person per acre of developed park land ratio by the National Recreation and Park Association. Additionally, there are health issues like obesity that can increase without a place like a park in which to be active.

The project can be pushed back, but this will likely lead to residents leaving the County to pursue park activities.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							150,000
Land/Acquisition							
Construction							6,000,000
Building Improvements							
Equipment							
Other							350,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							6,500,000
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Infrastructure & Asset Management
Function: General Government

Project Title: Warehouse

Type: New

Status: Future

Total Cost: \$ 4,000,000



Project Description

One building to house Fleet Maintenance, Emergency Vehicle and Storage, Infrastructure and Asset Management, and warehouse space for both Cabarrus County and Cabarrus County Schools. An expansion of Fleet Maintenance will be necessary as the fleet expands and as other services such as tire work are brought in house. These locations will also provide a centrally located warehouse space for Cabarrus County and Cabarrus County Schools.

Background & Justification/Status

The current fleet maintenance operation only houses one lift which is designed for heavy-weight vehicles (vans, ambulances, and service trucks). As the fleet grows, more lifts for these sized vehicles will be needed. Fleet Maintenance will also expand services by providing tire and balancing services. When the original building was built we had 250 pieces of rolling stock. We now service over 500 rolling stock. An additional building would allow for better quality and accountability of the tire and balancing jobs. It would also allow for quicker service on vehicles, rather than having to go elsewhere for those services. We need to look at an additional building with 2 large lifts and 6 small lifts with a large enough space for true parts room. The available area for an additional building at the current location may prove to be an issue for a building with this size footprint.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, vehicles will continue to receive tire and balancing services outside of the county, not allowing for a more efficient job to be completed. The project can be delayed indefinitely. Continued lease costs for various storage facilities as well as increase in fuel costs for transport in between locations. Equipment will continue to sit in the elements and mobilization response time will increase.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements	4,000,000						
Equipment							
Other							
Total	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt	4,000,000						
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Cabarrus County Schools
Function: Education
Project Title: West Cabarrus High School
Type: New
Status: In Progress
Total Cost: \$ 68,205,500



Project Description

The CCS student population continues to grow along with the county's growth. CCS has requested a new high school to contend with the growing population of students. The school will be located on a site purchased on Weddington Road to meet the needs of the student population growth. A study is also taking place to determine the redistricting of several of the current high schools that have reached or surpassed capacity.

Background & Justification/Status

This high school will help alleviate the population at several high school sites by redistricting students. A study is currently underway to determine the optimum redistricting based on feeder middle schools. After this site is completed, a future high school site is needed and plans are currently in process to locate a site for the next school prior to the remodeling and rebuilding of Central Cabarrus High School on Hwy 49. This school is projected to begin construction in late summer of 2017 with an opening date of August 2019.

Impact If Not Funded and Maximum Time it Can be Delayed

The impact of not funding this request will be more mobile units for students and earlier lunch schedules as the current facilities cannot accommodate more students in their core facilities.

	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Project Costs							
Planning/Design	200,000						
Land/Acquisition							
Construction	63,208,250						
Building Improvements							
Equipment/Start up		2,560,750					
Other	1,515,000	721,500					
Total	\$ 64,923,250	\$ 3,282,250	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund	1,715,000	2,782,250					
Multi Year Fund/Lottery		500,000					
Debt	63,208,250						
Grants							
Permits/Fees							
Other-TBD							
Total	\$ 64,923,250	\$ 3,282,250	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits		1,600,000					
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other		350,000					
Total	\$ -	\$ 1,950,000	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Plan

Department: Library/Active Living & Parks
Function: Culture & Recreation

Project Title: West Cabarrus Library Branch & Senior Center

Type: New
Status: Future

Total Cost: \$ 22,750,000



Project Description

A 15,000 square foot full-service library will need to be built in the western part of Cabarrus County due to increasing population. There could be efficiencies and a benefit to service provision by building the library and senior center together.

Background & Justification/Status

Since the Concord Library was built in 1977, the population of Concord has grown over 300%. Specifically, residents in western Cabarrus County (Afton and Concord Mills) are currently underserved by a library within reasonable driving distance. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures, and equipment. However, the budget below reflects the full cost. Due to the termination of the Senior Center facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, a void exists for services for older adults in the western part of the county. The demand cannot be met by the existing senior center facilities.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the other libraries in the County will continue to be crowded and over utilized. This request should be delayed no later than 8 years (2023). Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project is only viable at some time in the future. Senior Centers provide programs that promote wellness saving resources in the long run for the County especially as it relates to healthcare. If not funded, seniors may choose other locations to live.

Project Costs	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Planning	FY 2021 Planning	FY 2022 Planning	FY 2023 Planning	Future Years
Planning/Design							1,500,000
Land/Acquisition				9,000,000			
Construction							10,300,000
Building Improvements							
Equipment							450,000
Other							1,500,000
Total	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 13,750,000

Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				9,000,000			13,750,000
Total	\$ -	\$ -	\$ -	\$ 9,000,000	\$ -	\$ -	\$ 13,750,000

Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



GENERAL GOVERNMENT

Board of Commissioners

MISSION:

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

MANDATE:

Authorized by North Carolina General Statute 153A-76, the Board of Commissioners organizes county government.

OVERVIEW:

The Board of Commissioners consists of a membership of five elected officials who serve as the governing body for Cabarrus County. The Board fulfills its role by directing county government through policy development, funding appropriation and appointment of advisory groups. The Board establishes the annual property tax rate, approves the budget and sets policies, goals and objectives directing growth and development. The Board also adopts and provides for ordinances, rules and regulations for the public safety and general welfare of citizens. When necessary, the Board enters into written contractual or legal obligations on behalf of the County. The administrative responsibility of the County rests with the County Manager, who is appointed by the Board of Commissioners. The Clerk to the Board provides administrative support and is appointed by the Board of Commissioners.

MAJOR ACCOMPLISHMENTS:

- Adopted the FY 2018 budget while maintaining a level tax rate for six consecutive years.
- Continue to improve efforts to provide for the positive economic growth and prosperity of the county by funding the Cabarrus County Economic Development Corporation. The County and the municipalities approved projects resulting in investments of \$163 million for Economic Incentive Grants in FY 2018 leading to a projected 686 job increase to date.
- Authorized staff to contract for an architect to begin the design of the new Cabarrus County Courthouse.
- Completed the design and began construction for the Cabarrus County Parking Deck in Downtown Concord.
- Purchased site for Cabarrus County School – new southwest elementary school.
- Purchased a portion (17 acres) of the Vietnam Veterans Park property that had been leased in the past.
- Entered into an inter-local agreement with the City of Kannapolis for the Kannapolis Downtown Revitalization Project.
- Launched County's first unique values-based branding campaign, "America Thrives Here", in October 2017.
- Authorized live streaming Cabarrus County TV and updated the recording and broadcast equipment to transmit in high definition.
- Awarded two 2017 Excellence in Innovation Awards by the Local Government Federal Credit Union for Cabarrus County TV's "Out and About" program, which features members of the Cabarrus County Board of Commissioners and the Health Data Exchange (HDE) Project that has been implemented by the Emergency Medical Services department.
- Purchased additional acreage for Rowan Cabarrus Community College for future expansion of their South Campus.

Board of Commissioners

- Continued partnership with local and state stakeholders to address mental health and substance abuse (opioids) issues in the county.
- Cabarrus County has been selected as one of four counties to participate in the UNC School of Government's two-year program to create a detailed plan of action to address the opioid epidemic in their communities and throughout the state.
- Implemented the "Stepping Up" initiative to address mental health issues within the County's Detention Center. A full time case manager is in place that will be assessing individuals at intake and providing assistance throughout their stay and at their time of departure.
- Continued hosting Elected Officials Quarterly Summits, bringing all county and municipal elected officials together on a quarterly basis to discuss current issues, explore opportunities across jurisdictional and political boundaries, and address the challenges of a growing and prosperous county.
- Continued quarterly Chair/Vice Chair meetings with school boards.
- Continued commitment to communication and transparency efforts through the new County website, the "Out and About" programming, Chairman's articles, YouTube streaming of meetings, Government 101 programs, and speaking events.

CHALLENGES & TRENDS:

- Ability to react to decisions made by Federal and State legislators that impact local funding for needed programs and services.
- Increased capital, deferred maintenance and operational needs of Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College.
- Securing land for future public facilities including schools, libraries, parks, etc. in a rapidly developing county.
- Continue to provide mandated and expected programs and services for a growing community with while maintaining level or reasonable tax rate.
- Identify new revenue sources to assist in meeting the growing capital and operational needs of our community.
- Projected increases in the youth and senior populations will continue to create additional demands on specific programs and services unique to their age groups.
- Mental Health needs in our community and schools continues to increase requiring additional specialized services and housing that are not currently available in our community.

Board of Commissioners

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$317,926	\$360,688	\$381,242	5.70%
Operations	609,671	746,988	646,566	-13.44%
Total Expense	\$927,597	\$1,107,676	\$1,027,808	-7.21%
REVENUES				
Miscellaneous	\$1,000	\$ -	\$ -	-
Other Financial Services	-	10,000	-	-100.00%
Total Revenue	\$1,000	\$10,000	\$ -	-100.00%
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE SUMMARY:

COUNTY 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.	
STRATEGIC GOALS	
Goal 1	Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
Goal 2	Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
Goal 3	Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
Goal 4	Support community connections through purposeful and strategic communication, enhanced education active community participation and increased access to and utilization of services.

Board of Commissioners

GOAL 1: Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Established reoccurring funding for deferred maintenance of Capital Improvement Plan. Increased funding for local teacher supplement by reaching 7.75 percent out of 8.00 percent of salary target. Met funding needs to support Capital Improvement Plan for the County and schools.
SUCCESS	<ul style="list-style-type: none"> Developed a long-term financial model for providing for the capital needs of schools with a minimum of 10 percent to be “pay as you go” (meaning 10 percent of the cost will not be financed). This will work toward a long-term goal of paying for new schools with 20 percent of construction funds designated as “pay as you go”. Progress continues to be made on this objective. Land, architectural and engineering services and opening costs are funded with cash. Construction costs are funded through sale of Limited Obligation Bonds and/or General Obligation Bonds. The Board of Commissioners have approved and funded two new schools, the Performance Learning Center and Rowan-Cabarrus Community College Advance Technology Center in FY 2018. Continued a financing plan to fund the school systems’ five-year critical needs. The Board of Commissioners have made great progress in meeting the critical needs of the County’s school systems. Strategic funding plans have been implemented to address capital, maintenance and repair, program expansion and teacher supplements. Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. The Board has maintained a level tax rate for the last six years while addressing the increasing needs of County government and our public schools. Future capital and operational needs to meet the demands and expectations of our growing county will create financial challenges for our ability to continue to maintain level tax rate.
PROGRESS	<ul style="list-style-type: none"> Develop a single comprehensive plan that focuses on sustainability efforts and defines areas for future utility extensions, land uses, and densities consistent with high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC). While a single comprehensive plan is the ultimate goal, the Board of Commissioners continue to collaborate with their municipal, educational and utility partners to address the needs of our growing county. Collaborative efforts to continue to move forward as county and municipal elected officials explore opportunities to meet the basic needs of our existing and future population and improve their quality of life. Collaboration between elected officials throughout the county for the Cabarrus County Quarter Summits, bringing all county and municipal elected officials together on a quarterly basis to discuss current issues, explore opportunities across jurisdictional and political boundaries and address the challenges of a growing and prosperous county.

Board of Commissioners

GOAL 2: Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Developed the EMS Training center master plan and the County is looking for land to consider possible site for the training center. Completed The National Incident Management Report annually and submitted to FEMA. Additionally, the Fire Study has been completed and recommendations have been made to County Management for improvements to fire service delivery. Obtained the National Weather Service Storm Ready Certification.
SUCCESS	<ul style="list-style-type: none"> Completed the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement. Created a regional, redundant 911 Communications System. Secured National Weather Services' Storm Ready County designation.
SUCCESS	<ul style="list-style-type: none"> Assessed school sites for adequate space/access/water supply for emergency and preparedness activities. Completed the initial launch the special needs registry to assist citizens in their specific needs during crisis situations and is updated annually with citizens. The Disaster Debris Management Plan has been adopted and is currently under review for annual update.
PROGRESS	<ul style="list-style-type: none"> Continue to invest in technology and industry advancements within all departments to ensure safety. Examples of these advancements include new equipment for Sheriff's deputies (civil disobedience gear) and Emergency Medical personnel (stretchers) in the field.

GOAL 3: Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Participated in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed. All of our commissioners continue to expand their knowledge of federal, state and local issues. Several members of the Board of Commissioners have obtained certifications from the North Carolina Association of County Commissioners to improve their ability to govern and lead our community.
PROGRESS	<ul style="list-style-type: none"> Institutionalized 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. Positive efforts in this area are underway. Elected officials and staff convene regularly (Chair/Vice Chair meetings and School Budget meetings) to discuss issues and continually search for ways to improve school and critical issues in the community.

Board of Commissioners

GOAL 4: Support community connections through purposeful and strategic communication, enhanced education active community participation and increased access to and utilization of services.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"> Used 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. The Cabarrus Health Alliance is preparing a new Community Needs Assessment which will identify economical, educational and social needs of our community. The Board of Commissioners will participate in that process and strive to address the needs identified to ensure that our citizens and our collective community have opportunities, programs and services in place to move forward in a positive manner.
PROGRESS	<ul style="list-style-type: none"> Hold an extensive work session for information gathering and strategy development in the area of economic development. Cabarrus County, all municipalities and several private entities continue to fund and support the Cabarrus County Economic Development Corporation in their efforts to recruit, expand and retain valuable businesses within our county.

Internal Measures- Clerk to the Board

Program Goal: To provide permanent official records and provide the Board of Commissioners a guided focus and direction through meeting agendas. Provide for citizen participation and involvement in county government through oversight of 28 volunteer boards and committees appointed by the Board of Commissioners.

Program Strategy:

- Supply the Board and citizens with agenda packets and minutes in an accurate and timely manner.
- Monitor resignations and term endings.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Clerk to the Board			
Regular agenda packets will be distributed (5) calendar days in advance of a regular meeting.	100%	100%	100%
Work session packets will be distributed (5) calendar days in advance of a work session.	100%	100%	100%

External Measures - Board of Commissioners

Program Goal: Increase efforts to inform our citizens of county government operations and request feedback on current program and services. Create a community that sustains and promotes economic growth.

Program Strategies:

- Attend meetings with elected, non-profit, affiliated and liaison boards and committees.
- Continue community outreach opportunities, such as the "Out & About" programs.
- Host quarterly Elected Official Summits.

Board of Commissioners

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Regularly attend 3 assigned liaison meetings (monthly)	100%	100%	100%
Community Outreach Programs	9	7	8
Conduct biennial community survey to monitor effectiveness of programs and services	Yes	Yes	Yes
Host quarterly Elected Official Summits	3	4	4
Represent Cabarrus County at legislative and advocacy events (yearly)	6	6	6

DEPARTMENT CONTACT:

Name: Lauren Linker

Email: lelinker@cabarruscounty.us

Phone: 704-920-2109

County Manager

MISSION:

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

MANDATE:

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

OVERVIEW:

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

In addition, the County Manager's office includes budgeting, purchasing, contract administration, internal audit, risk management and safety services. These functions are not new to the Cabarrus County Budget, however, they were moved under the administrative oversight of the County Manager's office due to their significant impact to all county functions.

MAJOR ACCOMPLISHMENTS:

- Prepared and presented FY 2018 General Fund Budget with no increase in previous fiscal year's tax rate.
- The FY2017-2018 Annual Budget received the Distinguished Budget Presentation award from the Government Finance Officers Association (GFOA) for the 20th consecutive year.
- Continued multi-jurisdictional use of the ACCELA software through expansion to the City of Kannapolis. This increases seamless planning and permitting services between organizations. Staff have continued to encourage other municipalities to join the program to improve the process throughout the County.
- Began a more in depth analysis of fees for service to ensure that program costs are covered by users of these services. Continue to evaluate programs and services for citizen's accessibility, financial stability and desired efficiencies.
- Worked with the Board of Commissioners to update their Vision, Mission and Goals statements, as well as, address actions identified in the Board's strategic plan. This effort was aided and guided by work included in the County branding project.
- Implemented the new County website.
- Implemented classification and pay review for public safety departments to align class functions and equity within staff. This review is also intended to address competitiveness and recruitment issues.
- Implementing new Kronos timesheet entry system to improve efficiencies throughout all departments.
- Continued to train new employees in workplace active violence awareness and CPR.

County Manager

- Successful insurance renewal with minimal changes in employee benefits and reasonable increase to overall budget.
- Worked with Information Technology Services to learn process for generating monthly reports to show expiring Certificates of Insurance to ensure all existing contracts stay in compliance. There was never a way to monitor these Certificates of Insurance causing lapses in compliance.
- The Budget and Performance Manager became a Certified Budget & Evaluation Officer after completing all required classes and tests from the NC Local Government Budget Association (NCLGBA).
- New Budget Analyst received the Local Government Federal Credit Union (LGFCU) scholarship to attend the Introduction to Budgeting in Local Government class at the UNC Chapel Hill School of Government.
- The Board of Commissioners have incorporated the Stepping Up Program in the County's Detention Center. This program has already experienced positive results by assisting inmates with mental issues to plan for their needs upon release.
- Funding has been secured to begin construction of the West Cabarrus High School, Cabarrus County School's Performance Learning Center, Cabarrus County Downtown Parking Deck and the purchase of land for a new elementary school in the Harrisburg area.

CHALLENGES & TRENDS:

- To expand revenue resources through state legislature by requesting authority to hold referendum for an additional ¼ cent sales tax to be used for growing capital needs.
- To meet the fiscal demands (capital and current expense) of a rapidly growing community and all of its needs while maintaining a responsible tax rate. This will continue to be a greater challenge without bringing in additional revenues such as: ad valorem taxes, sales taxes, state school bonds, etc.
- Capital needs for our schools and general county government continue to increase as our population increases annually. Encourage legislators to support state-wide school bonds which will potentially bring approximately \$37 million to Cabarrus County for construction and major repairs.
- To provide appropriate funding for our schools to meet their current expense, facility maintenance and repair and capital needs.
- Provide appropriate funding in conjunction with municipalities and the private sector to operate a successful economic recruitment and business retention program.
- To continue discussion with local jurisdictions' programs offered and services that can be consolidated for the greater good of all organizations.
- Plan for succession of management staff as retirements are probable within the next years.
- Frequent communication with managers and administrators of other local jurisdictions, non-profit community partners and private businesses is vital to address the needs of our citizens in the most effective and efficient manner.
- The County's senior population continues to increase and as a result our programs and services for them must be evaluated to meet their needs and expectations.
- Increased mental health issues and the lack of available services to meet those needs have become a major concern. Efforts on all levels have increased to improve access to resources and services, increase public awareness and enhance crisis response processes. The Board of Commissioners, the Mental Health Advisory Board, the Board's task force and County staff continue to search for additional facilities and resources to address these growing needs.

County Manager

BUDGET HIGHLIGHTS & CHANGES:

- Funding has been provided for the construction of a new elementary school, Advanced Technology Center, mobile units due to growth and class size and land for RCCC.
- Additional positions are proposed to meet the demands and expectations of a growing and diverse population. The areas of general government, public safety, human services and culture and recreation are the recipients of the majority of these positions.
- The capital needs of general government functions are part of the Five Year Financial Plan and include park construction, acquisition of land for future parks, continued work on courthouse functions and growth, facilities to serve needs by Infrastructure and Asset Management to serve all departments and the community.
- Funding for current expense continues to increase to meet operational demands including opening two new schools, teachers' supplements, technology and building and grounds maintenance.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$963,468	\$1,122,020	\$1,167,738	4.07%
Operations	43,721	59,302	68,177	14.97%
Capital Outlay	-	20,000	-	-100.00%
Total Expense	\$1,007,188	\$1,201,322	\$1,235,915	2.88%
REVENUES				
Other Financial Sources	\$ -	\$3,000	\$ -	-100.00%
Total Revenue	\$ -	\$3,000	\$ -	-100.00%
STAFFING				
FTE Positions	7.00	9.00	9.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

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

Program Goal: To maintain and administer County programs and services as directed by the Board of Commissioners as adopted by the Board of County Commissioners.

Program Strategies:

- Review County programs, benefits and services for their current effectiveness and efficiency, making adjustments as necessary to meet budgetary constraints and citizen expectations.
- Continue to search for alternative ways to collaborate with other governmental agencies, non-profit agencies and private businesses to administer County programs in a more cost effective manner while meeting the commissioners' and our citizens' expectations for effectiveness and efficiency.

County Manager

- Identify revenue sources for the purchase of land for a downtown elementary school, a middle school, administrative offices, warehouse for Emergency Medical Services and a warehouse/office facility for Infrastructure and Asset Management.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Departmental budgets/work plans reviewed	100%	100%	100%
Programs/services reviewed for potential collaboration	8	1	1

Program Goal: To review and revise, as appropriate, current Cabarrus County ordinances and administrative policies to ensure that all are current and relevant. This includes updated/amended chapters of the Code of Ordinances and internal policies.

Program Strategies:

- Review County operational and land use ordinances and revise as the Board of Commissioners and/or appointed advisory boards direct.
- Review Cabarrus County administrative policies and revise as needed and/or directed by the Board of County Commissioners.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of administrative/board policies reviewed	10	1	1
# of County ordinances reviewed by Board	9	3	3

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

Program Strategies:

- Budget revenues conservatively within 1% revenue anticipated from collections.
- Actual expenditures are within 95% of budgeted expenditures.
- Review 100% of departmental budgets monthly and make necessary adjustments throughout the year.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of actual revenues exceeding budgeted revenues	7.19%	1.77%	1%
% of actual expenditures within budgeted expenditures	104.95%	102.33%	100%
% of departmental budgets reviewed monthly	100%	100%	100%

*EOY= End of Year

County Manager

Program Goal: Effectively communicate Board of Commissioners' goals and policies to department heads and all County employees.

Program Strategy:

- Hold regularly scheduled department head meetings to communicate directly with staff on Board of Commissioner and County Management expectations.
- Meet with departments to review improvements to existing performance measures.
- Include department heads in the Board of Commissioners' annual retreat.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Department head and department level meetings held	28	20	18
Department meetings attended by County Managers	24	6	6
# of departmental performance measure meetings	NEW	11	12

Program Goal: Maintain safe county facilities and properties in order to provide a safe working environment for our employees, contractors, vendors and use of the general public.

Program Strategies:

- Conduct safety inspections at county owned and operated facilities to ensure they are free of hazards.
- Provide employees with proper Personal Protective Equipment (PPE) and conduct training sessions to educate employees on the proper use of the equipment to remain in compliance with established OSHA and related safety standards.
- Monitor and correct any potential hazards for those that use our facilities

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of days employees are out of work due to injury on job	239	672	200
# of facilities inspected	30	31	32
# of risk and safety training classes offered	35	38	40

Program Goal: Monitor to ensure contracts are reviewed and executed within three to five working days.

Program Strategies:

- Ensure all Certificates of Insurance (COI's) are up to date to keep contract in compliance. This helps to reduce the number of rejected contracts.
- Check daily to see where any released contracts are in the approval work flow.
- Ensure the contract is moved to the next approver within an adequate time frame.

County Manager

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Average # of contracts rejected per week	2	.37	0
Average # of days to get a contract signed and posted	7	3.5	4

DEPARTMENT CONTACT:

Name: Michael K. Downs

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Phone: 704-920-2139

Communications and Outreach

MISSION:

Cabarrus County Communications and Outreach department tells the story of why America Thrives Here through strategic initiatives that educate, inform and engage our residents, partners, employees and the greater community.

OVERVIEW:

The Communications and Outreach office coordinates with County departments to deliver strategic direction and communication support for all County functions, including programs, projects, meetings, services, initiatives, events, deadlines and crises. The department follows best practices to produce relevant and timely information that engages the public in dialogue through education, public relations, marketing, advertising and community outreach strategies. This office develops content, provides editorial support and maintains standards for the County's website, media releases, intranet, internal documents and notifications, and other informational materials for the public, news media and employees.

The communications team uses multiple communication channels to deliver messages, including grassroots engagement, mailings, public meetings, web and social media tools, media relations, television and livestreaming. The team creates award-winning original television programming and video production for Channel 22 our YouTube channel and social media, including more than 50 original current-event shows each year, historical documentaries, event coverage, public service announcements and vignettes on County-specific information. The Communications and Outreach staff collaborates with outside agencies, represents Cabarrus County at external functions and produces events. Communications staffers also serve as the County's public information officers and as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

MAJOR ACCOMPLISHMENTS:

- Launched County's first branding campaign in October 2017. America Thrives Here is our community's unique values-based brand. Based on an equal balance of family, faith, collaboration and tradition, the brand highlights the demonstrated ways we unite to define and address local challenges. The County hired Avant Marketing for the development of a brand platform, and Walker Marketing for the design of the brand identity and associated materials. The launch began with a rollout to employees at the annual appreciation event and continued with educational events for the public and media. Throughout the year, the department developed related campaigns, revised expired materials to complement the brand, found new opportunities to deliver messages to stakeholders and created a new storylines based on the values.
- Adapted content from the old website to the new website using a timeline that corresponded with the brand launch. Actively contributed to the website development process.
- To offset the cord-cutting trend, the department focused on using more online video delivery methods and subsequent marketing to ensure viewers get information on County programs and services. Started livestreaming Cabarrus County TV and updated our recording and broadcast equipment to high definition. The enhanced programming capacity has increased our online presence is growing our reach.
- Consistently improved relationships between the communications office and other departments, agencies, municipalities and civic organizations. Created and implemented several high-profile collaborative campaigns, including awareness of mental health, opioid abuse and ReCollection services. Created a PSA on the opioid epidemic that Cabarrus Health Alliance broadcast at Carolina Mall as a movie trailer.
- Added a multimedia journalist position that divides time between website content development and story-focused video projects. The videos are designed to appeal to social media user trends, but are cross-posted on Cabarrus County TV. By having a socially-driven video strategy, we have improved social engagement on Facebook.

Communications and Outreach

- Reclassified the communications specialist position as the outreach coordinator. This strategic shift followed our intent to create more meaningful and personal impact on residents through grassroots communication and guerilla marketing.
- Conducted the biennial Citizen Survey to identify emerging issues and to gauge awareness and expectations of County services.
- Published “Journeys,” a deliverable of the County’s Aging Strategic Plan. Through storytelling, the publication highlights programs and services available to seniors, including active aging, health and wellness, human services, Veterans Services and programs of our partner organizations.
- Increased the number of publications offered in digital formats with online subscriptions. This reaches a growing digital audience, while allowing for more consistent and professional updates to our website. They are easily cross-posted to social media in readable formats.
- Provided specialized training for marketing representatives from Active Living and Parks, Libraries, Human Resources, Arena and Emergency Management. This resulted in improved strategies, aesthetics, brand consistency, timely distribution and reduced errors.
- Won the 2017 Excellence in Innovation Award from the Local Government Federal Credit Union for Cabarrus County TV’s “Out & About” program, which features members of the Cabarrus County Board of Commissioners. The show places commissioners in a discussion with local topic experts to explain hot topics and general information on events, programs and services in our area.
- Celebrated the 10th anniversary of Cabarrus This Week (CTW), which has an archive of more than 500 episodes.
- Hosted Government 101 Programs. Government 101 classes featured knowledgeable presenters who provide interesting, insightful and helpful information on the area of focus through engaging presentations, live demonstrations and operational exercises.
- Strategically used Facebook events as a way to raise awareness of major County initiatives and programs. Our social media outreach has led to increased user engagement and natural pathways to information not easily accessible on the website.
- Distributed accurate and informative print-ready media releases that outlets place as they receive it. Continued sharing scripts written for Cabarrus County Television with a local radio station for daily newscasts.
- Provided extensive communications support to departments for major initiatives, including employee recruitment, Election 2018, summer reading, veterans services promotion, SHIIP, Humane Society/Sheriff’s Office shelter improvements and changes. Internally, provided extensive communications support for the AIM program, annual enrollment, electronic W-2 transition, employee appreciation and employee recognition.
- Assisted Cabarrus County Schools, Channel 21, host its own channel and provided support for the transition of BOE meeting broadcast from Cabarrus County TV to Channel 21.
- Celebrated David Baxter, General Manager of Cabarrus County Television, who received the Chris Coulson North Carolina Communicator of the Year Award from the North Carolina City & County Communicators (NC3C). The Communicator of the Year is a person whose character, career and service represent the highest standards and who excels in the practice of local government communications.
- Received three Excellence in Communications Awards from NC3C for projects completed in 2017.

Communications and Outreach

CHALLENGES & TRENDS:

- With the ever-changing landscape of media, the department continues its work to establish our website, social media outlets and Cabarrus County TV as the best sources for news about Cabarrus County Government.
- While having to meet digital users, there is also a need to cut through the noise with face-to-face communication. We hope to restart a movement that connects and unites our community, provides shared experiences and encourages discussion as a way to identify and work toward productive solutions.
- Despite additional staff and increased productivity and effectiveness, the Communications and Outreach department's limited staffing structure hinders its ability to meet the complete needs of the 20 County departments it supports. The department focuses on emergency communications, major program shifts and information that affects the most people. Our most-critical unmet County communications needs are ongoing internal communications and ongoing public relations/marketing to improve program participation.
- Consumers are relying more and more on digital media for information consumption, resulting in the need to provide information in more and varied mediums, and respond to requests 24 hours a day.
- Cable subscribership is declining due to culture shifts and rates.
- Through anecdotal research, we've found the community is not aware Cabarrus County administers many of the programs and services they use. Communications and Outreach is using the brand to update materials and connect our public-facing outreach programs back to the core County identity.

BUDGET HIGHLIGHTS & CHANGES:

- The Communications and Outreach Department receives an annual revenue of \$532,000 from the cable television state franchise fee.
- To meet the increasing demand for streaming and close captioning requirements of Cabarrus County TV (Channel 22) programs, we recommend streaming services that pass close caption with automated voice recognition close caption. This allows for the closed captioned broadcast of programs on television and through the livestream. An additional benefit of this streaming service is the ability to capture viewer analytics.
- The purchase of upgraded cameras in the MPR will increase the quality of recordings and broadcast from the MPR of our Board of Commissioners meetings and will extend the life and use of the cameras currently used in the MPR.
- Continue to find innovative ways to improve brand recognition and engagement throughout the community.

Communications and Outreach

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$335,407	\$414,489	\$434,636	4.86%
Operations	121,432	242,318	174,634	-27.93%
Capital Outlay	62,046	-	-	-
Total Expense	\$518,885	\$656,807	\$609,270	-7.24%
REVENUES				
Other Taxes	\$528,307	\$532,000	\$528,000	-0.75%
Other Financial Sources	-	48,490	-	-100.00%
Total Revenue	\$528,307	\$580,490	\$528,000	-9.04%
STAFFING				
FTE Positions	4.00	5.00	5.00	-

PERFORMANCE SUMMARY:

Countywide Goals Supported:

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

Program Goal: Provide relevant, timely, accurate and easy-to-understand information on County meetings, programs, services and decisions in order to build trust, educate and improve the lives of Cabarrus County residents.

Program Strategy:

- Preview, attend and actively communicate information on County programs, services and decisions in a timely manner.
- Publish information through County communication channels, grassroots resources, paid advertisements and public relations placement.
- When possible, use personal stories to demonstrate local perspectives of programs, services and decisions.
- Film, broadcast, livestream and live tweet all commissioners meetings.

Communications and Outreach

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of public hearing notices promoted on website/social media at least nine days in advance of hearing	30%	60%	100%
% of Cabarrus County Board of Commissioners meeting agendas promoted on website/social media at least three days in advance of meetings	97%	96%	100%
% of Cabarrus County Board of Commissioners meeting action items promoted on website/social media within 48 hours of receipt	92%	100%	100%
% of Cabarrus County Board of Commissioners agenda and regular meetings that are filmed	100%	100%	100%
% of Cabarrus County Board of Commissioners agenda and regular meetings from which staff live tweets	100%	100%	100%
% of survey respondents who agree or strongly agree that information from Communications & Outreach is trustworthy	N/A	75%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach is timely	N/A	65%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach is easy to understand	N/A	72%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach has educational value	N/A	65%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach has improved their life or the life of someone they know	N/A	48%	N/A
% of survey respondents who are aware of Channel 22	N/A	45%	N/A
% of survey respondents who find programs on Channel 22 entertaining, informative and/or helpful	N/A	84%	N/A
% of survey respondents who rely on Communications and Outreach distribution channels for news and information about Cabarrus County (multiple choices)	N/A	Occasionally- 46% Hot topics- 13% Emergencies- 17% Regular basis- 16%	N/A
% of survey respondents who acted on news and information distributed through Communications and Outreach channels	N/A	58%	N/A

Note: Survey refers to the Cabarrus County 2018 Community Survey.

Communications and Outreach

Program Goal: Provide County departments with support in producing materials, videos and events for external and internal audiences.

Program Strategy:

- Work with departments to create informational, motivational and behavioral messaging on County programs, services and decisions that are relevant and accurate.
- Provide and/or facilitate the development and distribution of public relations, marketing and video production materials.
- Use brand values, vision, mission and essence to tell the Cabarrus County story. Assist departments with implementation of the County's brand.
- Film, broadcast, livestream and live tweet all Board of Commissioners meetings.
- Track and evaluate project requests, timelines and work hours to maximize efficiency.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of departments with requests that receive support	100%	100%	100%
% of fulfilled requests from County Departments	N/A	80%	100%
# of staff hours on PR/marketing projects for external-serving departments	500	1,022	1,500
# of staff hours on PR/marketing projects for internal-serving departments	120	125	500
% of PR/Marketing projects completed within 15 production days	N/A	89%	100%
% of video projects for clients completed within 15 production days	100%	95%	100%
% of DH survey respondents who agree or strongly agree that Communications & Outreach helps them deliver relevant information	100%	100%	100%
% of DH survey respondents who agree or strongly agree that Communications & Outreach helps them deliver timely information	92%	71%	100%
% of DH survey respondents who agree or strongly agree that Communications & Outreach helps them deliver accurate information	100%	100%	100%
% of DH survey respondents who agree or strongly agree that Communications and Outreach staff produce quality products	100%	100%	100%

Communications and Outreach

Program Goal: Provide citizens and employees with relevant, timely and accurate information regarding emergency situations.

Program Strategy:

- Work with County Manager's Office and Emergency Management Staff to develop COOP and emergency strategies.
- Provide emergency notifications to residents within 30 minutes of receiving news.
- Ensure 100 percent of department employees meet FEMA NIMS requirements for Public Information Officers as offerings are available.
- Develop communications to promote County distribution channels as a source for news and information related to emergencies.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Participate in and meet compliance for annual COOP updates	100%	100%	100%
% of department employees meeting NIMS requirement for Public Information Officers	N/A	100%	100%
% of emergency notifications responded to within 30 minutes	100%	100%	100%
% of months where messages are published promoting County distribution channels as a source for news and information in emergencies.	N/A	100%	100%

DEPARTMENT CONTACT:

Name: Kasia Thompson

Email: kthompson@cabarruscounty.us

Phone: 704-920-2336

Human Resources

MISSION:

To provide benefits and services for the County workforce to develop an environment that supports high levels of employee satisfaction and engagement and, therefore, retention.

MANDATE:

Maintaining and monitoring records of applicants and employees including positions, compensation and benefits as required by County Ordinance, North Carolina General Statute and Federal Laws.

OVERVIEW:

Human Resources (HR) services include: recruitment and referral of job applicants, compensation administration, benefits administration, position control, policy development and interpretation, employee relations, employee performance management, employee and leadership development, record retention and wellness programs including the Employee Health & Wellness Center.

MAJOR ACCOMPLISHMENTS:

- Completed and implemented salary study with Springsted for Human Services including Transportation, Infrastructure and Asset Management, BOC and County administrative positions across departments.
- Moved salary structure to open ranges with a minimum, midpoint and maximum away from the 90 step structure previously in place.
- Completed comprehensive Personnel Ordinance update, including new bilingual incentive and community service hours, changes to leave without pay (LWOP) and tuition reimbursement among other items and trained supervisors.
- Implemented hiring credit for experience guidelines and worksheet to improve utilization of salary ranges and HR now reviews all salary offers for accuracy and fairness.
- Completed two groups of “Supervisor’s Boot Camp” including enhancements such as County Management panel based on participant feedback.
- Assisted with Sheriff’s “pay structure change” moving to a schedule of 2,184 annual hours for those on 12 hour shifts and 2,080 for 8 hour shifts.
- Worked with ITS for on-line forms including Personnel Status Report, Sheriff’s promotion process, bilingual incentive and others.
- Hired first Recruitment Specialist to improve County recruitment and hiring processes.
- Made improvements to job posting process include enhanced social media presence and a highlighted position of the week for hard-to-fill positions to increase candidate pools.
- Initiated new tobacco cessation initiative through the Employee Health & Wellness Center to qualify for tobacco health premium discount.
- Held successful Employee Appreciation event tied to branding campaign kickoff in partnership with Communications & Outreach and with the assistance of two employee committees.
- Worked with Carolinas Hospital System management group for new hires to the clinic including health coach, physician’s assistant and RN positions.
- Provided Department of Transportation (DOT) audit support for transportation audit and follow up policy changes to drug free workplace policy to maintain DOT compliance.
- Revised performance evaluation tool and rating scale and gave out to all managers with comprehensive training.

Human Resources

- Introduced Performance Improvement Plan (PIP) template for use with evaluations and job performance situations.
- Explored options for performance evaluation software and recommended NEOGOV. Implementation process underway for Applicant tracking followed by evaluations.
- Conducted mandatory Harassment Prevention with new training partner Capital Associated Industries (CAI) employers association.
- Worked with Infrastructure and Asset Management to revamp Government Center workout room to expand floor space and make additional space for exercise equipment and class participation.
- Added new vendor for 457 Plan to allow better coordination of employee retirement benefits.
- Reviewed health insurance and broker options for plan year FY 2019.
- Working on new open enrollment process to replace “We Care” system used for last number of years.
- New wellness events included poker run and online zombie step challenge.
- Updated Human Resources content for County website conversion.
- Assisted with hiring projects for Human Services Director, Senior Auditor and numerous employee positions.
- Assisted with development of Emergency Medical Services (EMS) Peer Counseling Program including selection of peer counselors.
- Worked with Fire Services on the conversion from 10 hour to 12 hour shifts.
- Implemented Guardian background screening program, required completion of Fair Credit Reporting Act (FCRA) forms by all employees hired before 2006 when the County began use of the form.
- Implemented employee hiring referral programs for Sheriff and EMS departments.
- Produced accurate 1095C forms for employees as required by Affordable Care Act.
- Moved all new hires, starting after July 1, to the high deductible Health Savings Account (HSA) plan.
- Collaborated with Finance to streamline the HSA deposits for new hires.
- Hosted first employee Veteran’s Breakfast Spring 2018.
- Relocated Human Resources staff posted at the Department of Human Services building to new work location for improved employee privacy.
- Offered numerous training opportunities including International City/County Managers Association (ICMA) Coaching Series webinars for leaders, mental health first aid and custom training for requesting departments.
- Participating with Information Technology Services and Finance for Kronos timesheet implementation in Spring 2018.
- Human Resources Analyst, Ashley Allen, was recognized by The Employers Association as the 2018 Promising HR Professional for the Charlotte Region in March 2018.

CHALLENGES & TRENDS:

- Requests for additional staff continue in multiple departments as the County population and demand for services increases.
- Internally we experience a continued increase in employee turnover including retirements with several departments being particularly challenged by neighboring communities.
- Health insurance renewal continues to rise based on claims experience; looking at options to minimize financial impact to the County while maintaining the current plan design.
- Looking for ways to leverage the Employee Health & Wellness Center Health Coach to work on chronic disease management such as diabetes.

Human Resources

BUDGET HIGHLIGHTS & CHANGES:

- Implementation of two new software solutions will add to ongoing fixed costs but will provide enhancements in services for managers, employees and applicants.
- Change to tuition reimbursement may result in higher line item for budget, but departments have a new process to recapture department providing training for departing employees, which may help department level budgets. Will continue to look for opportunities in this area.
- Increasing budget request for New Employee Orientation to provide a longer program and incorporate important new content such as County branding program and additional policy training.
- Requesting increase in funding for wellness programming for currently underutilizing departments.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2018
EXPENDITURES				
Personnel Services	\$622,398	\$706,673	\$731,998	3.58%
Operations	169,104	221,137	\$193,573	-12.46%
Total Expense	\$791,502	\$927,810	\$925,571	-0.24%
REVENUES				
Sales & Services	\$ -	\$ -	\$122,876	100.00%
Total Revenue	\$ -	\$ -	\$122,876	100.00%
STAFFING				
FTE Positions	5.00	7.90	7.90	-

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Human Resources

Program Goal: Improve selection and retention of qualified employees and leaders.

Program Strategies:

- Hired Recruitment Specialist to expand recruitment efforts for difficult-to-fill positions.
- Increasing presence of County hiring needs on social media and through community events.
- Providing ongoing training for hiring managers on recruitment and selection process including utilization of hiring range and credit for experience guidelines.
- Provide opportunities for employees to advance internally through posting of opportunities, cross training and other skill development training.
- Identify and develop succession planning talent pipelines.
- Future measure: Implementing technology solution to improve recruitment experience for applicants and hiring managers and to increase ability to collect hiring metrics.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Average # of days to fill vacant positions	43	75	40
# of positions promoted on social media	NEW	87	100
# of clicks or views for vacancies	NEW	92,641	100,000
# of new hires	273	262	275
# of internal promotions	111	92	120

Program Goal: Provide education and development opportunities for leaders and staff.

Program Strategies:

- Increase quality educational opportunities for employees and managers through dedication of an HR resource to employee and leader training and development.
- Develop internal programming and coordinate outside training resources to meet varied department needs – ex. Customer service training for Economic Services, Time Management for Board of Elections and Adult and Aging, Assertiveness training for Library leadership staff.
- Provide training on compliance topics –harassment prevention completed in FY 2018, phase two of workplace/active violence offered in FY 2019.
- Additional supervisor and employee training will be offered in FY 2018 and FY 2019 on the Kronos timekeeping system and the new NeoGov system.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of training hours offered	NEW	992 hours	1,280 hours
• Supervisor Boot Camp		31 completed	40 participants
• Harassment Prevention (Mandatory biannual)	Not required	872 Employee hours 400 Supervisor hours	Not required*
• Workplace/Active Violence	NEW	576 hours 384 employees	Table top drill 200 participants
• CIGNA trainings	25 hours 962 employees	16 hours 475 employees	N/A
Optional training offered (webinars, lunch and learns, etc.)	15	8**	8

* Training only offered and required every other year.

**Wellness lunch and learns/healthy living moved to Wellness section below.

Human Resources

Program Goal: Provide timely feedback to employees, improve retention rates and reduce voluntary turnover.

Program Strategies:

- Launched new performance evaluation tool for all employees effective 7/1/17. Simplified tool improved time to complete for supervisor and requires development plan for those not at a satisfactory level on any category. Will move out of Excel and into a new system for FY 2019.
- Continued partnership with ITS on workflow forms for HR processes including redesign of Personnel Status Report, Request to Hire forms and workflow.
- Utilize new technology to provide turnover and exit data to managers to improve voluntary turnover rates.
- Work with departments with high turnover rates on strategies to improve results and to have a more readily available applicant pool for vacancies as they occur.
- Revamp and expand new employee orientation program.
- Consider County-wide employee satisfaction or engagement survey versus department specific approach.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of evaluations completed on time	100%	100%	100%
# of new employees not completing probation (% of total)	35 (19%)	31 (22%)	10%
# of total terminations (all except end of probationary period)	227	175 YTD	180
# of voluntary resignations (voluntary/total resignations)	205 90%	178 YTD 98%	95%
% of turnover for full and part time positions	12%	15%	18%

Program Goal: Offer employees wellness programming to improve overall health, encourage positive lifestyle choices and maintain cost of employee health plan.

Program Strategies:

- Evaluated renewal options including expanded broker and carrier data to provide most cost effective plan possible while maintaining competitiveness of plan design for employees.
- Increase utilization of health coach to focus on disease management and requirements for legal compliance for Accountability Improvement Measures (AIM) program discounts.
- Implement dependent eligibility audit for health insurance plan to ensure those on the plan are legally eligible as dependents.
- Increase wellness programming opportunities for low-utilizing department.

Human Resources

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# participating in AIM			
• Employees	1,015 (98.9%)	940 (98.7%)	100%
• Retirees	93 (98.9%)	86 (97.7%)	100%
% of participants not meeting 3/4 AIM measures			
• Employees	23 (2.5%)	79 (8.5%)	1%
• Retirees	8 (8.7%)	13 (15.5%)	7%
% meeting 4/4 AIM measures (includes medical exception) EE and Retirees	60%	553 (54%)	65%
Wellness Lunch and Learns/Healthy Living	9	18	20
Utilization of health coach appointments (utilized appointments/total # available)	54%	60%	65%
Health coach utilization for tobacco cessation (# finishing program/total # started)	75%	80%	80%
% of participants with positive health changes within 3 months	36%	40%	40%

DEPARTMENT CONTACT:

Name: Lundee Covington

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Phone: 704-920-2827

Tax Administration – County Assessor & Land Records

MISSION:

Through innovation, dedication, professionalism and good stewardship, we will administer the listing and assessment of all taxable property according to State law, County Policy and our adopted Schedule of Values while maintaining equity and fairness to the citizens of Cabarrus County.

MANDATE:

Administer the listing, appraisal and assessment of all real, personal property and motor vehicles within the County; reappraise all real property every four years. Mandated by the North Carolina Machinery Act and performed in accordance to the County's adopted Schedule of Values.

OVERVIEW:

We accomplish required tasks via three divisions within the department: Land Records, Real Property and Personal Property.

The Land Records Division is responsible for the cadastral mapping utilizing Geographic Information System (GIS) software to maintain an inventory of the real property within Cabarrus County, as required by North Carolina General Statute to maintain a permanent listing system.

The Real Property Division is responsible for the assessment valuation and appraisal of all real estate in Cabarrus County. During each Revaluation Project we develop and create a Schedule of Values, Standards and Rules, which are duly adopted by the County Commissioners to be used by the County appraisers to value each real estate property in the County.

The Personal Property Division is responsible for the listing, assessment and discovery of property in Cabarrus County that is taxable but not considered to be real estate.

MAJOR ACCOMPLISHMENTS:

In addition to meeting the department's many complex statutory mandates while maintaining equity and fairness through innovation, dedication, professionalism and good stewardship, the department accomplished several additional initiatives:

- Transferred and mapped 9,660 recorded documents and 339 recorded subdivision plats related to real property. Total exclusions on record: 2,033 Homestead (real property), 61 Homestead (mobile home), 381 disabled Veterans and 1 Circuit Breaker deferment.
- Continued processing conveyances for two major road, Interstate 85 and Highway 3, corridor widening projects with the North Carolina Department of Transportation.
- Efficiently processed all documents recorded with the Register of Deeds in order to maintain correct ownership records of all Real Property.
- Successfully defended assessment valuations through the appeals process, maintaining fair and equitable values while addressing the concerns of taxpayers.
- Managed to efficiently update real property changes during a period of rapid construction growth.

Tax Administration – County Assessor & Land Records

- Staff has worked with License Plate Agencies in order to reduce errors and adjustments regarding the State Tax and Tag System (for the billing and collection of motor vehicle taxes). The County migrated to this statewide platform beginning with motor vehicle renewals in September 2013 and is in its fourth full fiscal year ending 6/30/18. The department is experiencing significant improvements due to these efforts.
- Conducted an effective business personal property audit program resulting in our business appraisers generating discoveries on approximately 620 abstracts (current year and up to previous five tax years) totaling approximately \$85,000,000 in additional assessed value for 2017 calendar year.
- Continuing implementation of the scanning project with live data for the second listing season. It accommodates the envisioned goal of utilizing automation to expedite our listing process. We are adding internal controls to the listing scanning project, which include an inventory tracking report of those records transferred to the scanning vendor.

CHALLENGES & TRENDS:

- The Real Property Division has continued production of a strategic plan to inspect each real estate parcel in the County over an 8 Year cycle. This action has increased our typical inspection production from 5% per year to 12.5% per year. This presents us with challenges to meet production with limited staff.

BUDGET HIGHLIGHTS & CHANGES:

- Request for new position: Senior Tax Auditor. This role will serve to manage increasing needs from growth in administration of the Incentive Grant Program, as well as providing for internal auditing requirements.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2018
EXPENDITURES				
Personnel Services	\$1,888,933	\$2,007,532	\$2,137,629	6.48%
Operations	282,826	250,631	227,453	-9.25%
Total Expense	\$2,171,759	\$2,258,163	\$2,365,082	4.73%
REVENUES				
Sales & Services	\$291	\$500	\$500	-
Total Revenue	\$291	\$500	\$500	-
STAFFING				
FTE Positions	29.00	29.00	30.00	-

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures and services.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Tax Administration – County Assessor & Land Records

Land Records

Program Goals:

- Maintain an accurate and up-to-date database of real estate property in Geographic Information System (GIS) technology.
- Maintain an accurate and up-to-date database of real estate property ownership accounts.
- Complete the processing of all applicable documents from the Register of Deeds office by February 19, 2018 in order to provide accurate records for the Real Property division's appraisals.

Program Strategies:

- Review daily, all documents recorded in the Register of Deeds and determine which pertain to property transfers and mapping splits that require mapping.
- Enter transfers into the database and assign property splits to the GIS Mapping staff for parcel mapping and processing.
- Process mapping of recorded Subdivision plats within 10 business days.
- Process deeds requiring parcel mapping in 30 business days and deeds not requiring mapping within 10 business days.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Complete splits & transfers by February 1	Yes (Feb. 1)	Yes (Jan. 26)	Yes (Feb. 1)
Straight transfers entered in the database within 10 days	99%	99%	100%
Mapping of subdivision plats within 10 business days	97%	97%	100%
Deeds requiring mapping in 30 business days	95%	97%	100%

Real Property

Program Goals:

- Complete the appraisal of real property splits, new construction and informal reviews by February 1, 2018 while maintaining our assessment ratio in line with market conditions, in order to maintain an accurate and up-to-date database of real estate properties.
- Inspect properties in review of listing data in order to perform an ongoing Octennial Review of all properties.
- Maintain an accurate sales database by attempting to verify all sales each year using MLS, Co-Star, sales questionnaires and public contact.
- Successfully defend the valuations established in the 2016 revaluation project as well as changes made since through the appeals process.

Program Strategies:

- Review all building permits and real property changes listed on the annual listing form yearly. Accurately list and assess all new construction and land changes insuring consistency with other property in the neighborhood.

Tax Administration – County Assessor & Land Records

- Review existing improvements using oblique imagery, taxpayer interviews and field visits in order to inspect each property during an eight year cycle.
- Properly analyze and address all taxpayer concerns submitted through appeals to ensure accuracy and consistency within assessment.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of properties reviewed per year during non-revaluation year (% of all properties)	12,000 (13.8%)	14,947 (17.2%)	13,000 (15%)
Evaluate splits, listings and reviews by February 1.	No (Feb. 10)	Yes (Jan. 29)	Yes (Feb. 1)

Personal Property

Program Goals:

- To list and assess assets in a timely, accurate and equitable manner; to perform sufficient audits and discoveries to facilitate taxpayer compliance; and effectively administer the Incentive Grant Program.
- Perform audits at a rate on par with the prior year while administering Incentive Grants which have grown in number and complexity with expectations of increasing growth.

Program Strategies:

- Perform desk audits on selected accounts and shift more complex audits to our staff auditor and contract auditors. Selection criteria may include: no changes in assets reported from year to year, insufficient assets reported as compared to similar businesses, comparison and identification of businesses filing to independent sources such as NC Secretary of State.
- Maintain and budget for all Incentive Grants. Audit all Grantees to assure listing compliance and accurate assessments.
- Perform approximately 50 to 75 staff audits and request and review 20 to 25 contract audits each year as well as performing a hundred or more desk reviews by appraisers in order to enforce listing compliance.
- Send pre-printed listing information to the taxpayers in our tax system on December 31, 2018.
- Review and accurately enter listing forms as they are received from the taxpayers, numbering to more than 6,200 business listings and more than 13,000 personal property listings by June 2018.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of average motor vehicles assessed per month	15,772	15,872	15,875
# of average business personal audits per month	6.42	6.70	6.80

DEPARTMENT CONTACT:

Name: David Thrift

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2186

Tax Administration – Tax Collection

MISSION:

Through innovation, dedication, professionalism and good stewardship, use all means to collect property taxes and other revenue as mandated by the North Carolina Machinery Act and the Cabarrus County Board of Commissioners.

MANDATE:

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

OVERVIEW:

We ensure the collection of all current, delinquent, 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 receivables files, releases, proration and refunds; maintaining daily and monthly reports for Finance and maintaining and reporting lockbox postings and credit card postings to Finance. We also prepare agenda item requests for the Board of Commissioners and information for budget purposes.

MAJOR ACCOMPLISHMENTS:

- Continue to use and expand on NC General Statute collections methods by completing field visits of business personal property debts prior to rendering to Sheriff's Department for warrant issuance and collections. This method has increased revenue and in turn, reduced the number of warrants that need to be rendered to the Sheriff's Department for collections.
- Successfully acquired and transitioned the current billing and delinquent collection for the City of Concord. Cabarrus County now collects for all towns and municipalities within its corporate borders. To date, we have collected more than \$47 million and currently, \$993,330. In delinquent taxes from 2006-2016, as well as in excess of \$55, 966 in previously unpaid lot, we cut demolition costs and administrative fees for the City of Concord alone.
- Ended the fiscal year with a real collection rate of 98.69% - the highest since the recession of 2008.
- "ASK ME ABOUT PREPAYMENTS" campaign has increased inquiries and, along with pending tax laws, has garnered the highest prepayment balances in recent history. Our annual five year average toggles between \$15K and \$20K. To date, we have received more than \$279K in 2018 prepayments.
- Trained staff in additional software, MUNIS, to gain insight on City of Concord bill balances.

CHALLENGES & TRENDS:

- Requested credit card vendor and software upgrades/enhancements.
- Notifying owners of unpaid lot cutting and demolition fees and ensuring that they are coded properly in our system. If a property should go to foreclosure, these nuisance and abatement costs have to be collected differently.
- Rewriting and extending our payment installment plan to accommodate the multiple year delinquent balances that taxpayers are unable to satisfy at once.

Tax Administration – Tax Collection

- NCVTS Gap Billing Collections. This is a new effort to assess, bill and collect on taxable value of vehicles that fall outside the range of the NC DMV Tax system due to lapses in registration.

BUDGET HIGHLIGHTS & CHANGES:

- We intend to implement a field contact collection effort on Delinquent Property Taxes. This will be a coordinated effort between our Collection Staff and the Assessor's office in an attempt to establish individual contact with Delinquent Taxpayers. We will be ordering door hangers with contact information to leave on-site if initial contact is not made.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$528,111	\$539,827	\$560,872	3.90%
Operations	484,602	446,688	459,689	2.91%
Total Expense	\$1,012,713	\$986,515	\$1,020,561	3.45%
REVENUES				
Sales & Services	287,957	245,250	\$270,000	10.09%
Miscellaneous	-3,455	-	-	-
Total Revenue	\$284,502	\$245,250	\$270,000	10.09%
STAFFING				
FTE Positions	10.00	10.00	10.00	-

PERFORMANCE SUMMARY:

County-wide Goal(s) Supported:

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

Program Goal: To decrease the number of delinquent accounts.

Program Strategy: Optimize payment plans, garnish wages, attach property, rentals, accounts, Sheriff's warrants, debt setoff against state income tax refunds, Escheats, interdepartmental resources (i.e. ITS, accounting, assessor's and revaluation) and foreclosures.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Delinquent taxes collected	\$2,441,962	\$5,206,491	\$10,100,500
Garnishments/bank attachments processed (volume)	5,492	2,456	3,500

Tax Administration – Tax Collection

Program Goal: To maintain property tax collections utilizing all remedies available.

Program Strategy: Enhance our use of our software through expanded use of the workflow system and automated garnishments.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Collection % (real/personal)	98.69%	98.81%	99%

DEPARTMENT CONTACT:

Name: David Thrift

Email: mdthrift@cabarruscounty.us

Phone: 704-920-2186

Board of Elections

MISSION:

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

MANDATE:

This Board is mandated by North Carolina laws under NC General Statute 163, NC Administrative Code, Federal NVRA 1993, Federal Help American Vote Act of 2002 and UMOVA Act of 2011 effective January 1, 2012.

OVERVIEW:

The Board of Elections is responsible for conducting elections for Federal, State and County offices; Cabarrus County and Kannapolis City Boards of Education; the Cabarrus County Soil and Water Conservation District Board of Supervisors; offices for six (6) municipalities; constitutional amendments, bonds and other special referenda. The Board administers the State election laws, including the Campaign Finance Reporting Act. The Board is mandated by North Carolina laws to conduct the elections as if 100% of the voters turned out to vote. Elections are administered and budgeted on a four (4) year cycle. The Board of Election's principal functions are conducting elections, establishing election precincts and voting sites, maintaining voter registrations and following National Change of Address (NCOA) procedures to insure mailings are accurate, administering candidate office filings, ballot preparation and conducting one-stop absentee voting.

MAJOR ACCOMPLISHMENTS:

- The 42 precincts that were open for the 2017 Municipal Election had no issues or incidents with the new voting equipment that was implemented. They were also able to utilize their emergency procedures using paper pollbooks as their electronic pollbooks were not allowed by the State Board during this election.
- 12.65% of the registered voters voted in the 2017 Municipal Election which was up from 8.11% in the last municipal election. 13.7% of the votes were cast before Election Day.
- Enhancements and posting of more comprehensive materials on the website are providing the public with precise and real-time voter information.

CHALLENGES & TRENDS:

- Election laws are constantly changing and our staff must be educated on all laws with respect to the election process.
- The Board of Elections staff must insure that every precinct official is informed of all election laws that pertain to the Election Day process and trained to interpret and implement them.
- The greatest challenge is recruiting capable, dedicated precinct officials. The precinct officials are the people that deal most directly with the voters and must be knowledgeable and personable. They must also be well prepared to handle any incidents that may arise due to an increase in media hype regarding elections.
- Our office must reach out to the community in an effort to recruit precinct officials that reflect the County's shifting demographics.
- The Board of Elections must keep current with the latest technological advances with respect to voting equipment and create training for the precinct officials regardless of their level of technical expertise.
- County growth impacts our polling places, especially early voting sites. Availability of sites with adequate parking and accessibility can be difficult.

Board of Elections

BUDGET HIGHLIGHTS & CHANGES:

- Decrease in the FY 2019 budget relates to the schedule of elections including possibly two elections.
- The County will be partially reimbursed for the 2017 Municipal election.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$546,479	\$786,315	\$775,675	-1.35%
Operations	198,909	537,853	166,354	-69.07%
Total Expense	\$745,388	\$1,324,168	\$942,029	-28.86%
REVENUES				
Sales & Services	\$55	\$ -	\$ -	-
Total Revenue	\$55	\$ -	\$ -	-
STAFFING				
FTE Positions	7.755	8.425	8.425	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.

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

Program Strategies:

- Provide available polling sites and early voting sites (46 polling sites and 3 early voting sites for the 2016 General Election).
- Use County resources to include more human interest stories in newspaper, increase September Registration Drives and increase public appearances at civic organizations.
- Collaborate with other agencies to increase awareness and visibility of our Multi Partisan Assistance Teams (MAT).

Board of Elections

MEASURE	2017 MUNICIPAL ELECTION	2018 PRIMARY ELECTION ACTUAL	FY 2019 TARGET
# of new precinct officials	25	59	15
# of registered voters	97,397	134,218	137,000
% of turnout of eligible voters	12.65%	10.83%	30%
# of annual and civic registration drives	1	2	2
# of new registered voters from annual and civic registration drives	10	17	30
# of facilities visited by MAT	9	10	12
# of voters assisted by MAT	89	85	125

Program Goal: Educate staff and volunteers on election process and increase number of precinct officials available. This should lessen the number of provisional votes as precinct officials are educated on correct processes.

Program Strategy:

- Host various training classes teaching staff and volunteers proper procedure during elections.
- 100% of our staff and precinct officials will be trained prior to the 2018 Primary Election.
- Each person should attend at least 2 training sessions.

MEASURE	2017 MUNICIPAL ELECTION	2018 PRIMARY ELECTION ACTUAL	FY 2019 TARGET
# of provisional votes	106	136	250
# of training classes offered to precinct officials	12	18	35
# of precinct officials working during the election	235	312	320
# of training classes that staff attended	3	1	2

Program Goal: To ensure accurate election results by diligently testing each election tabulation machine prior to each election and training precinct workers on reconciliation of ballots.

Program Strategy: 100% accuracy for all elections.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% accuracy in state mandated audit performed for each election	100%	100%	100%
% accuracy in high speed 30 day sort of ballots in comparison to election night results	100%	100%	100%

DEPARTMENT CONTACT:

Name: Carol Soles

Email: csoles@cabarruscounty.us

Phone: 704-920-2860

Register of Deeds

MISSION:

To maintain and preserve current and historic records entrusted to our office in the manner prescribed by the North Carolina Statutes. To make our records available to the public accurately and expeditiously in multiple and convenient formats. To provide polite, knowledgeable and timely service to those who use our office.

MANDATE:

North Carolina office operating pursuant to legislative authority and directive primarily enumerated in Chapter 161 of the North Carolina General Statutes and several county ordinances. N.C. General Statutes require six services to be provided. These include recordation of legal documents meeting statutory requirements, issuing marriage licenses and certificates, recording and issuing birth and death certificates, issuing notary public oaths and authentications, imaging recorded documents and maps, as well as indexing all above referenced recorded documents and maps.

OVERVIEW:

The Register of Deeds Office is a patron responsive recording agency that provides numerous services to the general public, legal and business community. The office is fee supported and historically has annually generated revenue for the County. The Register is the legal custodian of and is responsible for accurately recording, indexing, storing, and preserving records of Cabarrus County births, deaths, marriages, veteran discharges, notary publics, condo plans, subdivision maps, and all other land related documents. Land record documents include deeds, deeds of trust, contracts, etc. This office also prepares paperwork for amendments of birth and death certificates. The Register of Deeds is an elected official serving a term of four years. The Register is legally responsible for maintaining the integrity, completeness, accuracy and safekeeping of Cabarrus County's public records.

By statutory requirement the documents recorded in land records must be made available via a temporary index within 24 hours of recordation and must be permanently indexed within 30 days of the initial recordation. This office uploads to our records and website an initial index and virtual image within ten minutes of recording. Thereafter, this office verifies the recorded documents and permanently indexes them within one to two business days.

MAJOR ACCOMPLISHMENTS:

- Increased utilization of E-recording by patrons to 50.6% of all land records recorded. E-recording is the process of accepting presentation of land records for recordation online as well as receiving all recording fees and excise taxes associated therewith electronically.
- Two employees successfully completed the Register of Deeds course conducted by the University of North Carolina School of Government in Chapel Hill.
- The Register and one staff member achieved certification status by the North Carolina Association of Register of Deeds. Currently certified staff maintained certification by the North Carolina Association of Register of Deeds by attending state sponsored workshops and schools. Currently, 75% of office members are certified by the NC Association of Registers of Deeds.
- Land records presented for recordation are now simultaneously scanned and returned to the presenter. Formerly these documents were retained for scanning at a later time and returned or mailed days later. This function was performed virtually error free, with only two mistakes occurring during the 2017 fiscal year. Mistakes were corrected within 24 hours by maintenance of document presenter contact information. Accuracy was greater than 99.9%.

Register of Deeds

CHALLENGES & TRENDS:

- To continue implementation of technology upgrades, including exploration of the process of ordering vital records online.
- To expand our user friendly index search by name to include years prior to 1983, with the ultimate goal of including all years dating back to 1792. (Currently, to search documents recorded prior to 1983, the system user must view scanned images of old index books)

BUDGET HIGHLIGHTS & CHANGES:

- Revenues for the office will increase slightly from FY 2018 based on expected economic growth.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$491,341	\$499,096	\$514,919	3.17%
Operations	78,724	82,127	83,171	1.27%
Total Expense	570,065	\$581,223	\$598,090	2.90%
REVENUES				
Permits & Fees	\$2,644,782	\$2,811,750	\$2,756,354	-1.97%
Sales & Services	\$8,951	\$9,500	4,800	-49.47%
Total Revenue	\$2,653,733	\$2,821,250	\$2,761,154	-2.13%
STAFFING				
FTE Positions	8.00	8.00	8.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services.

Program Goals:

- Accurately and expeditiously record and maintain all records as required by our statutory mandate
- Maintain document records without error.

Program Strategy:

- Maintain the level of competence, courtesy and efficiency that the office has historically displayed.
- Record 100% of real estate documents the same day presented, whether this occurs by physical or electronic presentation.

Register of Deeds

- Record 99% of vital records the same day received, except for death certificates and those documents which contain errors.
- 99% of death certificates will be processed within one business day.
- Respond to 99% of requests for vital records (marriage, birth and death certificates) made in person in our office within 5 minutes of the request.
- Respond to 99% of such requests made by mail on the same day the written request is received.
- Return 100% of real estate documents presented in person or virtually immediately upon presentation.
- Return 99% of real estate records presented by mail within 2 business days after indexing.
- Administer 99% of notary oaths to applicants approved by the office of the Secretary of State within 15 minutes of applicants' request.
- Ensure an indexing error rate of less than 1/10 or 1% for all recorded documents.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of real estate documents recorded the same day presented	N/A	99%	100%
% of vital records processed the same day received*	N/A	99%	99%
% of death certificates processed within one business day	N/A	99%	99%
% of requests for vital records (marriage, birth and death certificates) made in person in our office recorded within 5 minutes of the request	N/A	99%	99%
% of vital records requests made by mail on the same day the written request is received	N/A	99%	99%
% of real estate documents presented in person or virtually returned immediately upon presentation	N/A	99%	100%
% of real estate records presented by mail returned within 2 business days after indexing (recorded and placed in return mail)	N/A	99%	99%
% of notary oaths to applicants approved by the office of the Secretary of State administered within 15 minutes of applicants request	N/A	99%	99%
Indexing error rate	N/A	<1%	<1%

*Excludes death certificates and documents which contain errors.

Register of Deeds

DOCUMENTS PROCESSED	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of birth certificates processed	2,895	2,817	3,000
# of death certificates processed	1,773	1,893	1,800
# of marriage licenses issued	1,656	1,630	1,700
# of certified copies of births, deaths, and marriage certificates issued	21,448	21,435	21,000
# of notary oaths administered	715	765	690
# of subdivision maps/condo plans recorded	297	398 (394/4)	280
# of military discharges filed	53	19	30
# of land record documents recorded	35,324	33,719	37,000

Program Goal: To implement technology upgrades that will improve services and help achieve efficiencies in productivity.

Program Strategies:

- Full utilization of our marriage kiosk and remote site marriage applications.
- Raise awareness of and encourage increased use of our E-recording capability.
- Continue to post all land records to our website within 10 minutes of recordation and post the index of all vital records on the website. Although vital records are public records, but the actual documents are not posted due to privacy concerns.
- Keep our website, cabarrusncrod.org, updated, user friendly and available 24 hours per day 7 days a week in collaboration with technology support services.
- In collaboration with our technology providers, continue to maintain onsite and multiple off site digital backups of all our records.
- Continue to maintain offsite microfilm backup of our land records as mandated by statute and maintain onsite microfilm backup for all land records, which are not maintained onsite in printed form.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of E-recording documents filed electronically	15,185	19,027	19,500
Excise taxes and recording fees received electronically through E-recording	\$2,441,596	\$2,812,762	\$2,800,000
% of land records posted and indexed to our website within 10 minutes of recordation	N/A	100%	100%
% of land records recorded in past 90 days on microfilm in backup offsite*	N/A	100%	100%

* Note: Microfilm backup is maintained with a 90 day delay.

Register of Deeds

Program Goal: To cross-train all employees so that each employee is trained to competently perform all duties required in our office.

Program Strategies:

- Allow employees to train in multiple areas of the office.
- Continue to encourage staff to attend NC Association of Register of Deeds workshops and NC School of Government educational offerings.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of staff cross trained to perform at least 3 job positions	N/A	85%*	100%
% of employees able to perform any job position in the office	N/A	43%	100%

*One staff member was hired within the last several months and is still learning basic procedures.

DEPARTMENT CONTACT:

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Finance

MISSION:

The mission of the Finance Department is to prudently manage financial operations by recommending and implementing fiscal policies that provide proper stewardship of public funds. Staff members are committed to providing accurate, timely and useful information and services to our internal and external customers.

MANDATE:

North Carolina General Statute 159 mandates specific functions relating to budgets, capital reserve funds and fiscal control, all of which are the responsibility of the Finance Department.

OVERVIEW:

The Finance Department is responsible for managing all fiscal affairs of the County and providing financial and administrative support to the operating departments. Activities include accounting, accounts payable and receivable, payroll, debt administration, investment, capital asset control and financial planning and reporting.

MAJOR ACCOMPLISHMENTS:

- Maintained General Obligation bond ratings AA+ (Standard & Poor's), Aa1 (Moody's), and AA+ (Fitch)
- The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2017 was issued and Elliott Davis, PLLC, a firm of licensed Certified Public Accountants, concluded that the County's financial statements were presented fairly in all material respects with Generally Accepted Accounting Principles (GAAP).
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 32nd consecutive year for the June 30, 2017 CAFR.
- Assistant Finance Director received the NC Government Finance Officer Certification.
- Increased investment revenue by 111% from previous fiscal year.
- Increased electronic submission of W-2 forms to employees, which decreased printing time and the number of forms used and ordered.
- Issued \$70.8 million in Limited Obligation Bonds for the construction of the West Cabarrus High School, Performance Learning Center and a downtown parking deck.
- Implemented Financial Transparency where citizens can view County financial information on website.
- Assisted the Department of Human Services in correcting audit compliance deficiencies through training, quarterly reports to the Board of Commissioners and discussions with State agencies.

CHALLENGES & TRENDS:

- Changes in Pension Accounting and Reporting requirements.
- Increased dependence on technology.
 - Challenge: So reliant on technology, it can be difficult when technology is down or when an upgrade compromises the integrity of the data.
 - Trend: Helps streamline processes to become more efficient.
- Working with schools and county departments to provide for capital needs in a timely manner.

Finance

BUDGET HIGHLIGHTS & CHANGES:

- Maintained expenditures while providing additional services.
- Increased the budgeted General Fund investment earnings by 79%.
- Moved Internal Auditor to Finance.
- Requested two new positions: Accounting Specialist and a Financial Reporting Analyst.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$757,043	\$775,243	\$1,005,869	29.75%
Operations	146,035	173,070	101,979	-41.08%
Total Expense	\$903,078	\$948,313	\$1,107,848	16.82%
REVENUES				
Interest on Investments	\$637,633	\$500,000	\$500,000	-
Total Revenue	\$637,633	\$500,000	\$500,000	-
STAFFING				
FTE Positions	9.80	9.90	12.90	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.

Program Goal: Safeguarding and minimizing the risk of loss of capital assets

Program Strategy: Account for the existence of capital assets by completing random physical inventories by department

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% Capital assets audited by department	36%	38%	25%

Program Goal: Strengthen business processes in order to ensure accountability and proper stewardship of public resources.

Program Strategy: Provide a review, evaluation and improvement plan for internal control procedures in the areas of cash receipts, cash disbursements, payroll and grants.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of internal control areas to review	5	3	4

Finance

Program Goal: Maintain an appropriate unassigned fund balance and exceptional bond ratings from outside bond rating agencies.

Program Strategies:

- Maximize revenues and control expenditures in order to meet the requirements of the County's unassigned fund balance policy.
- Receive lower interest rates on debt issuances by providing the lowest cost of debt to taxpayers and receiving exceptional bond ratings.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Unassigned fund balance as a % of general fund expenditures based on previous fiscal year	21.6%	20.3%	15%

CREDIT RATING AGENCY	FY 2017 RATING	FY 2018 RATING	HIGHEST RATING
Moody's	Aa1	Aa1	Aaa
Standard & Poor's	AA+	AA+	AAA
Fitch	AA+	AA+	AAA

Program Goal: Provide transparent, accurate and timely financial information to taxpayers, bond holders and other interested parties.

Program Strategies:

- Prepare, submit and publish the County's Comprehensive Annual Financial Report (CAFR) in a timely manner.
- Receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).
- Prepare and submit accurate external federal and state reports by established deadlines in order to comply with regulatory requirements.
- Provide monthly financial report to Board of Commissioners and public.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Submit previous fiscal year CAFR to LGC by deadline	YES	YES	YES
Submit previous fiscal year CAFR to GFOA	YES	YES	YES
Receive GFOA's Certificate of Achievement for Excellence in Financial Reporting for previous fiscal year	YES	YES	YES
Submit federal and state reports by established deadlines	100%	100%	100%
Provide monthly financial report to BOC and public	100%	100%	100%

Finance

Program Goal: Efficiently process timely payments to vendors.

Program Strategy: Improve efficiency of accounts payable processing by paying vendors through electronic fund transfer (EFT).

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of vendors receiving payments by EFT	51%	51%	53%

Program Goal: Increase the efficiency of the preparation and distribution of Form W-2s to employees

Program Strategy: Improve efficiency of the Form W-2 process by increasing the number of employees electing to receive Form W-2 electronically by educating current employees and informing new employees during the orientation process of the benefits of choosing electronic delivery

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% increase of employees who elect to receive W-2 form electronically who previously received a paper W-2 form	88%	16%	25%

DEPARTMENT CONTACT:

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Information Technology Services

MISSION:

Cabarrus County Information Technology Services (ITS), a nationally recognized organization, aligns with customers across county government and throughout the community to deliver quality technology services. ITS fosters a culture of innovation while providing access to information resources, promoting enterprise information processes and protecting information integrity.

MANDATE:

Although Information Technology Services is not directly mandated, it does support every mandated and non-mandated service offered by the County.

OVERVIEW:

Cabarrus County government relies on technology to support public safety, improve business processes, provide public services, interact with its citizens, and collaborate with other government entities. Electronic communications and web based delivery of governmental services are now a business requirement and citizen expectation. Two of the County's most valuable assets are its reputation and data.

The four divisions of ITS, Technical Architecture Services, Business Systems and Data Services, Network and Communication Services and Customer Support Services, focus on the protection of digital information, access to information and providing enterprise technology services to assist departments in achieving the mission of County government.

MAJOR ACCOMPLISHMENTS:

- Center for Digital Government (CDG) and the National Association of Counties (NACo) 2017 Digital Counties Survey winner. The award recognizes leading examples of counties using technology to improve services and boost efficiencies. Cabarrus County placed 5th, earning a top ten ranking for six years in a row in the 150,000-249,999 population category. Cabarrus previously ranked 2nd in 2014, 6th in 2016, 7th in 2015, and 8th in both 2012 and 2013.
- Enriched citizen engagement
 - Redesign of County website to provide access for all device types.
 - Improved website user experience by using analytics to provide highly visible top calls to actions for the most frequently used services.
 - Enhanced customer support with an added chat feature on the website for visitors to interact directly with support technicians.
- Automated forms submission process to improve customer service and increase staff efficiencies. PDF forms were converted to online services with detailed instructions, internal workflows and electronic signature. These services are accessible via the new website and also organized in a mobile friendly forms service portal.
- Increased government transparency
 - Creating an online service for submission and management of public records requests
 - Implementing an online service for website customers to ask questions that are automatically routed to the appropriate department
 - Adding additional data sets to the County's open data portal that provide easy access to information for geographical mapping, data analysis and reporting.

Information Technology Services

- Deployed Business Intelligence (BI) applications for data aggregation and visualization to facilitate data driven decision making and transparency. Applications include:
 - Park and open space planning tool to facilitate park development and greenspace management.
 - Density map showing Naloxone deployments by EMS, measuring and tracking opioid epidemic.
 - Crime Data application to map, measure and track crime and public safety service trends.
 - Election Polling Place application to display and track wait times county's polling places.
 - Financial transparency site for expenditure, revenue and budget information.
- Security projects to protect people, property and data.
 - Employee cyber security training and testing.
 - New digital security cameras at Human Services and Kannapolis library.
 - New Detention Center security system, camera system and digital recorders.
 - New door access card management system.
 - New offsite disaster recovery point, vital database backups pushed to cloud storage.
 - New Alertus beacons deployed in Governmental Center for customer and employee notification of emergency situations.
 - New Door Card Access controls at Senior Center and Cooperative Extension.
 - Upgrade of data center core switch for redundancy.
- New implementations and upgrades for operational improvements
 - New DSS Day Sheets to improve staff reporting of time that qualifies state/federal reimbursements.
 - New Payroll time clocks and time tracking software, replacing custom timesheet application.
 - New Human Resources application for employee recruitment, evaluations and on/off boarding.
 - Migration to SharePoint online for department common folders
 - Upgrade of Enterprise Resource Planning (ERP) System.
 - Upgrade of Planning and Permitting System.
 - Upgrade and expansion of Storage Area Network.
 - Upgrade virtual desktop environment and virtual server environment.
 - New people counters installed at libraries and senior center.
 - E911 upgrade at Cabarrus County Sheriff Site, Backup Site, Kannapolis Police Department (PD) Site, Concord PD Site.
 - Library wireless access coverage upgrades.
 - DSS backbone switch upgrades for increased bandwidth.
 - Co-operative Extension building network cable upgrade and centralized main data closet.
- New or Expanded Collaborations and Shared Services.
 - Expanded Sheriff's E911 backup center at the Human Services Center to provide a regional E911 backup center in partnership with Union and Rowan Counties.
 - Added the City of Kannapolis to the joint municipal planning, zoning and permitting system.
 - Configured and installed network infrastructure for New Kannapolis Middle School; 100+ phones, 95 wireless access points, 10 data switches, 1 core switch and 100+ extensions for intercom.
 - Kannapolis City Schools network improvements
 - Configured and installed 30 new network switches.
 - Created server redundancy and increased bandwidth.
 - Upgraded firewall.
 - Upgraded intercom at George Washing Carver.
 - Upgrade switches to create 10 gig backbone at A.L. Brown.

Information Technology Services

CHALLENGES & TRENDS:

- **Security and Risk Management:** governance, budget and resource requirements, security frameworks, data protection, training and awareness, insider threats, third party security practices as outsourcing increases, determining what constitutes “due care” or “reasonable”
- **Cloud Services:** cloud strategy, proper selection of service and deployment models, scalable and elastic IT-enabled capabilities provided "as a service" using internet technologies, governance, service management, service catalogs, platform, infrastructure, security, privacy and data ownership
- **Consolidation/Optimization:** centralizing, consolidating services, operations, resources, infrastructure, data centers, communications and marketing “enterprise” thinking, identifying and dealing with barriers
- **Digital Government:** framework for digital services, portal, improving citizen experience, accessibility, identity management, artificial intelligence, mobility, digital assistants, chatbots, crowd sourcing; privacy, security, cross-agency collaboration and cost/benefit analysis
- **Shared Services:** business models, sharing resources, services, infrastructure, independent of organizational structure, service portfolio management, service catalog, marketing and communications related to organizational transformation and transparent charge back rates

BUDGET HIGHLIGHTS & CHANGES:

- New support positions requested to adequately support growing base of new applications, cloud services, security requirements, hardware, training coordination and department administrative tasks.
- Reclassification of positions to provide career advancement path, assist with employee retention and succession planning.
- Security Operation Center managed services to monitor and analyze activity on networks, servers, endpoints, databases and applications looking for anomalous activity that could be indicative of a security incident or compromise.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$2,178,887	\$2,281,974	\$2,490,658	9.14%
Operations	2,390,867	3,351,136	3,165,410	-5.54%
Capital Outlay	352,931	122,278	-	-100.00%
Total Expense	\$4,922,685	\$5,755,388	\$5,656,068	-1.73%
REVENUES				
Sales & Services	\$277,795	\$168,555	\$374,490	122.18%
Other Financial Sources	-	\$212,083	-	-100.00%
Total Revenue	\$277,795	\$380,638	\$374,490	-1.62%
STAFFING				
FTE Positions	26.00	26.00	28.00	-

Information Technology Services

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts, and looks ahead to preserve quality of life.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

Program Goal: Promote government information processes by partnering with our internal and external customers to deliver quality technology services that meet customer requirements and align with county-wide goals.

Program Strategies:

- Review county departments' processes and operational requirements, make technology recommendations based on requirements and approve all technology related expenditures.
 - Attend County department staff meetings for awareness of departmental challenges and issues
 - Meet with every department during the annual budget process to review technology budget projects and expenditures.
 - Research, recommend and implement technology solutions that support county-wide work flow processes, eliminate departmental data silos and increase government transparency.
- Engage with customers to improve communication.
 - Host regular project meetings to review expectations, issues and statuses.
 - Provide easily assessable project meeting documentation on intranet.
 - Create an annual technology work plan project calendar.
- Reduce duplicate expenditures through collaboration and shared technology services with schools, municipalities, volunteer fire districts and non-profit organizations.
 - City of Concord Planning and Zoning Hosting Services.
 - Town of Harrisburg Zoning Hosting Services.
 - City of Kannapolis Planning and Zoning Hosting Services.
 - GIS County Wide Addressing Hosting Services.
 - Kannapolis City Schools Datacenter and Network Services.
 - Cabarrus County Schools Datacenter Services.
 - Mt. Pleasant, Harrisburg and Midland Mobile Public Safety Services.
 - Volunteer Fire Mobile Public Safety Services.
 - Concord and Kannapolis E911 Public Safety Answering Points (PSAPs).
 - Union County E911 Regional Back-Up Services.
 - Rowan County E911 Regional Back-Up Services.
 - Cabarrus County Partnership for Children Managed Technology Services.
 - Cabarrus Arts Council Voice and Data Services.
 - Harrisburg and Kannapolis Fire Electronic Plan Review Services.

Information Technology Services

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of County departments that reviewed technology budget projects and expenditures	100%	99%	100%
# of work plan items	198	255	250
# added after start of FY	28	21	10
# completed in FY	150	180	200
% of work plan items completed in FY	75%	70%	80%
# of hosted technology services new external partnerships	14	14	14

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

Program Strategies:

- IT Service Management (ITSM) Best Practices.
 - Provide customers with easy methods to report issues and incidents.
 - Offer easy method for customer feedback on services provided by IT.
 - Follow up with all unsatisfied customers and at least 10 other customers a week and discuss their customer service perception.
 - Track and report incidents and problem resolutions.
 - Record IT service metrics and display via dashboards.
 - Provide change management process to ensure changes are vetted, tested and user-approved before implementing into the production environment.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of customers satisfied	97%	97%	99%
% of unsatisfied customers who improve rating after follow up call	75%	77%	80%
% of incidents resolved with first call	70%	69%	70%
% of application changes tested and approved by client before introduction into the production environment	96%	95%	95%

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

Program Strategies:

- Application Development and Implementation
 - Maintain website to provide mobile device access, enriched user experience, featured economic development, standardized content structure and consistently deliver transparent government information and communication with customers.
 - Process improvements through development of internal and external electronic forms with workflow and electronic signature.
 - Implement a new staff timekeeping solution that provides multipoint input, including time clocks, mobile and desktop access.

Information Technology Services

- Human Resources recruiting, employment applications, on/off boarding and employee evaluations software as a service.
- Design, implement and maintain technology infrastructure.
 - Budget for and implement desktop, mobile, server, storage and network hardware to support growth, new software requirements and preserve security.
 - Provide software releases to improve functionality, apply bug fixes and enhance security.
 - Provide end point devices with virus protection, detect intrusions and provide recovery services when needed.
 - Implement an enterprise physical security system integrated with door access controls, video surveillance, beacon alerts, panic buttons and paging systems.

PROJECT COMPLETION STATUS	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
County Website Redesign	50%	100%	-
ACCELA City of Concord Integration	95%	100%	-
ACCELA Kannapolis Integration	-	40%	75%
Laserfiche Workflow Implementation	35%	45%	75%
Seamless Forms Implementation	-	70%	100%
Jail Security Systems Upgrade	50%	95%	100%
Kronos Timekeeping Implementation	10%	90%	100%
Network Upgrades	15%	95%	100%
Enterprise Physical Security	10%	30%	50%
Human Resources NeoGov Implementation	-	45%	100%

DEPARTMENT CONTACT:

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Infrastructure & Asset Management – Administration

MISSION:

Cabarrus County local government relies on Infrastructure and Asset Management to provide maintenance and care for County assets that ensure safe and healthy environments for employees and citizens of Cabarrus County while minimizing operating costs. Infrastructure & Asset Management aligns itself with all aspects of County government operations through consultation and constant coordination in support of departmental programs offered to citizens.

MANDATE:

Although not a mandated service, all divisions of IAM provide a service to all other mandated and non-mandated services that the County provides.

OVERVIEW:

The Administration Division provides direction and overall management of the Infrastructure and Asset Management (IAM) Department. This division is comprised of five staff members and is responsible for managing personnel, payroll, budgeting, training, planning, developing and implementing programs, policies and procedures for all six divisions of the department. Administration handles all communications with the Human Resources (HR) Department and facilitates hiring, disciplinary procedures, dismissals, planning and scheduling for training, compliance with County, State and Federal policy and rules, as well as supporting supervisors and front line staff needs.

The Administration Division is the liaison to the Finance Department by preparing and overseeing the annual budget, approving timesheets for payroll, reconciling accounts receivable and payable, assisting with tracking of all fixed assets, facilitating the ownership of foreclosed properties and ensuring that the department follows purchasing rules and laws. IAM administers the formal and informal bidding process for CIP and makes recommendations to management and the Board for bid approval. Administration also drafts and posts all invitations and requests for bids on projects, as well as requests for qualifications for architectural and engineering projects.

The division handles and assists County management with the long term and strategic planning for the needs of the County in terms of new parks, libraries, senior centers, land acquisition and general County infrastructure that comes with population growth. IAM Administration is responsible for facilitating numerous building related Capital Improvement Plan (CIP) projects as well as normal construction, repair, renovation and energy management projects from the operating budget. The Director, Assistant Director and the Facility Project Coordinators are involved throughout all phases of these projects in terms of compiling research for the projects, attending meetings, interviewing and selecting designers, consultants and contractors, tracking progress of the project and making sure that the project goal is achieved efficiently and effectively.

The IAM Administration division conducts all communication with the Safety and Risk Management Department. This is specifically in relation to insurance claims and compliance inspections by the City and County Fire Marshal's offices, OSHA, NCDOL, NCAOC, DHSR and NCDEQ as well as compliance with all NFPA, ADA, DOT and NCDA standards along with interpreting Federal, County and State policies. IAM Administration is also responsible for seeing that inspections of fire alarm systems, sprinkler systems, fire suppression systems, fire extinguishers, mechanical systems and other pressure vessels, elevators, electrical systems, vehicles, playgrounds and heavy equipment or machinery are kept current and that deficiencies are promptly corrected. IAM Administration also plays an active role in the emergency operations of the County by serving as points of contact for our department as well as participating in the functions of the Emergency Operations Center

Infrastructure & Asset Management – Administration

MAJOR ACCOMPLISHMENTS:

- Completion of architectural planning and programming for parking deck, the new operations center, western restroom facilities at Frank Liske Park, relocation of Veterans Services, structural repairs of the clock tower at the Historic Courthouse, Governmental Center ADA renovations to restrooms and master planning and phase 2 planning for Rob Wallace park.
- Completed in house Forklift Safety Training for all Infrastructure and Asset Management employees who use a forklift.
- Participated in a mock OSHA compliance inspection at the Harrisburg Library.
- Completed project management of the following construction and renovation projects: planning and implementation of Phase 2 of the Animal Shelter pen renovations, exterior envelope repairs at the Sheriff's Office, ADA and structural upgrades at Camp Spencer Propst Hall, installation of Alertus mass public notification devices at the Governmental Center, elevator modernization at the Governmental Center, installation of three security vestibules at the Human Services Center and OSHA fall protection compliance.
- NC Department of Labor Safety Certificate of Safety Achievement award for 2016.

CHALLENGES & TRENDS:

- Code, safety and construction work orders continue to increase significantly.
- Un-planned and un-budgeted projects that our customers require.
- Budget and cost control.

BUDGET HIGHLIGHTS & CHANGES:

- Continued development of new staff in key positions.
- New construction of the parking deck.
- Planning for new courthouse and Operations Center projects.
- Chiller replacement CIP at the Governmental Center.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$483,943	\$420,687	\$437,815	4.07%
Operations	1,129,978	1,269,003	1,389,865	9.52%
Capital Outlay	8,879	-	-	-
Total Expense	\$1,622,800	\$1,689,690	\$1,827,680	8.17%
REVENUES				
Sales & Services	\$32,600	\$53,100	\$53,600	0.94%
Miscellaneous	4	-	-	-
Total Revenue	\$32,604	\$53,100	\$53,600	-1.62%
STAFFING				
FTE Positions	6.00	5.00	5.00	-

Infrastructure & Asset Management – Administration

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.

Program Goal: Ensure financial accountability and responsible asset management.

Program Strategies:

- Implement best management practices to minimize operating expenses and investigate all avenues to improve customer service per services provided.
- Maintain County assets in good working order and condition in an efficient manner to minimize extended downtime on major building components such as HVAC, elevators, etc.
- Reduce utility consumption with utilization of proven measures and products.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Utility cost per square foot of space maintained	\$1.44	\$1.47	\$1.54
2016 BOMA* International's annual Experience Exchange Report Governmental Building Utility Cost per square foot	\$2.16	\$2.16	\$2.16
% of survey respondents who agree or strongly agree that their overall experience with IAM from initial work request through completion was a positive one**	94.29%	100%	100%

*BOMA (Building Owners and Managers Association)

** Survey results are based off data obtained through a customer service survey conducted in December 2017 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children.

DEPARTMENT CONTACT:

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Infrastructure & Asset Management – Grounds Maintenance

MISSION:

Grounds Maintenance provides a pleasant outdoor environment and facilities by ensuring County grounds are attractive, clean, orderly, healthy, safe and useful with the goal of maximizing their functional life.

OVERVIEW:

Grounds Maintenance provides general outdoor upkeep and landscaping improvements to 1,161 acres of County property consisting of 517 acres within four County Parks and 644 acres of other County property. This program is responsible for all grounds maintenance to properties, including mowing, trimming, aeration, fertilizing, overseeding, chemical applications, watering plants, plant bed maintenance, including weeding, pruning, mulching, and replanting, parking lot and sidewalk repair, tree inventory and maintenance, snow and ice removal, collection of leaves, general outdoor facilities maintenance, athletic field preparation and maintenance and repair of computer controlled athletic field irrigation systems.

The program also provides maintenance to numerous amenities for the Active Living and Parks Department including baseball, softball and soccer fields; playgrounds; hiking/mountain biking trails; picnic shelters; tennis courts; a mini-golf course; paddle boats; camp sites; cabins; a pool; disc golf courses; volleyball courts and a splash pad. Private contractors perform partial mowing services to designated areas at a select number of County properties. This department also handles initial set-up of various school athletic fields. Grounds Maintenance staff also perform minor maintenance on equipment.

MAJOR ACCOMPLISHMENTS:

- Implementation of Tree Inventory Program. Staff has identified 1,604 trees, assessed the health and condition of those trees and recorded them on a GIS based system in an effort to facilitate an in house tree care program with utilization of a deep root needle and tank purchased during FY17. The inventory program also assists in budgeting for tree care and removal. The inventory is approximately 90% complete.
- Continuing storm water management improvements at all County parks.
- Development of new staff.
- Completed construction of two replacement bocce courts at the Concord Senior Center.
- Completed in house training on proper use of equipment and implementation of pre and post usage inspections.
- Implemented an inclement weather protocol for what areas need to be treated during an event and what the priority is for each property.
- Replaced the pond liner and aerator in the South irrigation pond at the Frank Liske Park Soccer Complex.
- Storm water improvements at Frank Liske Park toddler playground, barn/office parking lot and tennis court parking lot.
- New asphalt installations at Concord Senior Center, Animal Shelter and Frank Liske Park Tennis Court Lot.
- Installed and/or updated landscapes at the Cooperative Extension, Fair Office, Arena Cabarrus Rooms, Frank Liske Park front entrance, Frank Liske Park Mini Golf, Frank Liske Park Tennis Court Parking Lot, Rob Wallace Park Office, Frank Liske Park Homebuilders Shelter and EMS 1.
- Constructed two new picnic sites at Rob Wallace Park.
- Installed new fencing at Frank Liske and Rob Wallace Parks.
- Tree replacements at the Cabarrus Arena, Sheriff's Firing Range, and Rob Wallace Park.

Infrastructure & Asset Management – Grounds Maintenance

CHALLENGES & TRENDS:

- Aging infrastructure.
- Increase in operating expenses due to opening of Rob Wallace Park.
- Increase in the frequency of use of recreational playing surfaces.
- Increased frequency of cross-country meets at Frank Liske Park requiring course preparation.
- Tree management due to Emerald Ash Borer beetle.
- Pond management.

BUDGET HIGHLIGHTS & CHANGES:

- Significant asphalt repair and maintenance at Frank Liske Park, the Governmental Center and the IAM office.
- Irrigation pond liner replacement at the Frank Liske Soccer Complex North irrigation pond.
- Fencing upgrades at Rob Wallace Park along property lines and unauthorized areas.
- Continued storm water improvements at Frank Liske Park.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$451,180	\$510,340	\$550,028	7.78%
Operations	916,877	1,284,333	1,323,382	3.04%
Capital Outlay	442,676	266,835	82,500	-69.08%
Total Expense	\$1,810,732	\$2,061,508	\$1,955,910	-5.12%
REVENUES				
Other Financial Sources	\$-	\$65,735	\$-	-100.00%
Total Revenue	\$-	\$65,735	\$-	-100.00%
STAFFING				
FTE Positions	10.00	11.00	11.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.

Infrastructure & Asset Management – Grounds Maintenance

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

Program Strategies:

- Inspections and prompt response to routine requests from customers and Safety Department about potential issues. Provide ongoing improvements to existing areas.
- Have a regular, recurring preventative maintenance program to ensure that existing areas are kept in working order and to prevent problems or issues from occurring.
- Prompt initial response to all work order requests.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of ALP Amenities Managed*	59	61	61
Acreage maintained outside of County parks	644	644	644
Acreage maintained within County parks	517	517	517
Maintenance cost per acre**	\$1,378.32	\$2,415.74	\$1,500
# of work orders completed	4,469	5,314	4,500
% of County employees who are satisfied or better with the appearance of the grounds at their location***	100%	100%	100%
% of respondents who believe that Grounds Maintenance responds to their submitted work orders in a timely manner***	100%	100%	100%

*Playgrounds were not previously included in Amenities. Nine playgrounds have now been included in the number of ALP Amenities Managed.

**includes labor, materials, service contracts, equipment purchased/maintenance, amenity additions, and other improvements.

*** Survey results are based off data obtained through a customer service survey conducted in December 2017 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council and the Partnership for Children.

DEPARTMENT CONTACT:

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Infrastructure & Asset Management – Sign Maintenance

MISSION:

To fabricate, install, and maintain aesthetically pleasing, durable, accurate and code-compliant signage by the customer's requested deadline.

MANDATE:

NC Department of Transportation Regulations: All traffic signs should be kept in proper position, clean and legible at all times. Damaged signs should be replaced without undue delay. To assure adequate maintenance, a suitable schedule for inspection, cleaning and replacement of signs should be established. Employees of street and highway organizations, police and other government employees, whose duties require that they travel on the highways, should be encouraged to report any damaged or obscured signs at the first opportunity. Special attention and necessary action should be taken to assure that weeds, trees, shrubbery and construction materials do not obscure the face of any sign. A regular schedule of replacement of lighting for illuminated signs should be maintained.

OVERVIEW:

This division is responsible for the fabrication, repair, maintenance, replacement and installation of street signs throughout Cabarrus County. Additionally, the towns of Mt. Pleasant, Midland and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdiction. 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., EMS, Fire Department, City Police and Highway Patrol). This division is responsible for all zoning and public notice signs. This division has become the sign department for internal and external building signs, park signs and banners and voting location signs. Staff are responsible for meeting with customers to develop accurate and informative signage that meets the needs of the requesting department. The Sign Maintenance Division also assists the building maintenance division as needed. Staff are responsible for maintenance of new County wayfinding signage.

MAJOR ACCOMPLISHMENTS:

- Voting precinct safety signage package this year included:
 - 120 new double sided signs, 18x24 for "VOTE TODAY" and had metal stakes fabricated to raise them up to a height of 48 inches to be more visible.
 - 100 new handicap voter signs and put them on stands with metal bases to make them more portable.
 - 50 reflective directional signs with arrows for use in areas with low lighting.
 - 480 additional signs for directions on how to vote, hours to vote, where to vote, which precincts moved and new locations.
 - 200 privacy screens for voter provisional stations and "Vote Here" signs.
- Continued break-away signage installation at locations where required.
- Installation of "Hide, Lock and Take" signage at all County parks to prevent theft.
- Monitoring the construction and installation of County Wayfinding signs.
- Signage package for new Veterans Office and new Communications Office.
- New underground water line marking signage at Frank Liske Park and Rob Wallace Park.
- Fabricated and installed signage for the Cabarrus Senior Games and the State Wide Pickle Ball Tournament events hosted by the Active Living and Parks department.
- Fabricated and installed all new signage requests for the 2017 Cabarrus County Fair.
- Historical marker signage at Rob Wallace Park.
- New signage package for Landfill Convenience Center traffic.

Infrastructure & Asset Management – Sign Maintenance

- New signage for Courthouse cell phone lockers.

CHALLENGES & TRENDS:

- Updated equipment permits staff to make more high quality signs in-house.
- The Sign Maintenance shop continues to broaden their services to County Departments through implementation of new technology and sign making techniques.
- Increase in high quality banners, custom cut out characters, kiosk announcement signage for the increasing quantity and diversity of Active Living and Parks programs. The parks are requesting 16 to 20 banners per season and 12 to 15 banners on special events such as disc golf tournaments, tennis lessons and various events. The parks usually request 100 to 150 of the kiosk signs for the year.

BUDGET HIGHLIGHTS & CHANGES:

- Addition of gas powered auger to facilitate post installs in a shorter time frame.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$106,507	\$116,026	\$122,967	5.98%
Operations	32,633	98,055	54,117	-44.81%
Capital Outlay	0	7,000	-	-100.00%
Total Expense	\$139,139	\$221,081	\$177,084	-19.90%
REVENUES				
Sales & Services	\$9,902	\$7,000	\$4,000	-42.86%
Total Revenue	\$9,902	\$7,000	\$4,000	-42.86%
STAFFING				
FTE Positions	2.00	2.00	2.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services and fund infrastructure needs.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.

Program Goal:

- To provide durable, clear, visually appealing, and compliant street, building and event signage for Cabarrus County.
- To provide prompt response to street sign requests and complaints.

Infrastructure & Asset Management – Sign Maintenance

Program Strategies:

- Collaboration with customers to clarify a scope of work on projects that require special design.
- Follow up with customers to ensure satisfaction on special requests (banners, event signage, etc.).

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of street sign work orders for manufacturing, installation, repair, or replacement completed for County street signs	101	75	75
# of street sign work orders for manufacturing, installation, repair, or replacement completed for other Municipality's street signs*	53	28	35
# of work orders for building signage, event signage, banners, election signage, etc. completed for County departments	392	354	375
% of customers who are satisfied or better with the signs and banners fabricated and installed by Sign Maintenance**	97.14%	100%	100%
% of customers who believe that Sign Maintenance responds to work orders they submit in a timely manner**	97.14%	100%	100%
% of local municipalities utilizing the Cabarrus County Sign Shop for street signage who strongly agree that the services being contracted with the County are a benefit to their municipality**	N/A	100%	100%

*Cabarrus County has contracts in place with Midland, Mt. Pleasant, and Harrisburg to provide street signage.

**Survey results are based off of data obtained through a customer services survey conducted in December 2017 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children. Midland, Mt. Pleasant, and Harrisburg were also surveyed in the area of customer satisfaction regarding their contracted services.

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Infrastructure & Asset Management – Building Maintenance

MISSION:

To provide a cost effective and highly efficient preventive maintenance and repair program that supports customer departments in their daily operations thus ensuring asset preservation and optimum use of energy and natural resources within all buildings.

OVERVIEW:

This program is responsible for planning, directing and providing cost-effective maintenance and repair for 87 county owned facilities/structures and 10 leased structures. This totals 1,249,832 square feet and houses approximately 1,200 county employees and 115 NC State and Federal employees. Infrastructure and Asset Management (IAM) Building Maintenance ensures building safety and optimum performance by providing preventive maintenance and repair of mechanical, electrical, plumbing, heating, air-conditioning and ventilation systems. Other services include interior and exterior structural repairs, preparing cost estimates and supervising major and minor renovations, repair projects and specialized maintenance services such as the computerized Heating Ventilation and Air Conditioning control system, pest control, safety and regulatory inspections, emergency generators and elevators.

MAJOR ACCOMPLISHMENTS:

- Project Management of the following construction, renovation and demolition projects:
 - Animal Shelter Phase 2 Pen Renovations,
 - ADA Restroom Renovations at the Cooperative Extension building,
 - Exterior Turf and Dog Run installation at the Animal Shelter,
 - Installation of 3 Security Vestibules at the Human Services Center, Arena Aisle Egress Lighting, Automation of the HVAC system at the Human Services Center,
 - Elevator jack replacement and modernization at the Governmental Center,
 - OSHA Fall Protection compliance.
- Participated in architectural planning and programming on the parking deck, Courthouse, Fleet Maintenance, FLP Western Restroom, new Veterans Services office, and new Operations Center projects.
- LED lighting upgrades to parking lots at the Senior Center, SODC, and the Arena.
- Replacement of Liebert unit at the Sheriff's Office 911 Communications Server Room.
- SODC and Arena arch flash studies completed ensuring compliance with NFPA codes.
- Installation of hand dryers in all restrooms at the Human Services Center.

CHALLENGES & TRENDS:

- Increase in safety, environmental and labor related regulatory requirements.
- Aging building infrastructure, specifically mechanical, electrical and plumbing systems, are requiring complex planning and repair and replacement.
- As facilities grow older, maintenance requirements increase. Even as some facility systems are replaced through Capital Improvement Plan projects, maintenance requirements continue to increase because 60% of County structures are 20 years old or older.
- The County's population growth has resulted in additional traffic at locations that are accessed by the public increasing wear and tear on facilities.
- The additional maintenance requirements related to the old Mount Pleasant Middle School.

Infrastructure & Asset Management – Building Maintenance

BUDGET HIGHLIGHTS & CHANGES:

- Budget reflects projects selected from direct input by all departments after IAM and management review.
- Planning for Courthouse and Operations Center projects.
- Animal Shelter backup generator installation.
- Magistrate's office bullet resistant teller window renovations.
- Addition of new Veterans Services office space and new County Parking Deck to maintain.
- Addition of one Building Maintenance Mechanic staff person.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$662,534	\$708,783	\$797,536	12.52%
Operations	1,837,994	2,581,489	2,113,245	-18.14%
Capital Outlay	0	55,034	-	-100.00%
Total Expense	\$2,500,528	\$3,345,306	\$2,910,781	-12.99%
REVENUES				
Sales & Services	\$31,908	\$20,000	\$30,000	50.00%
Other Fin Sources	0	96,814	-	-100.00%
Total Revenue	\$31,908	\$116,814	\$30,000	-74.32%
STAFFING				
FTE Positions	11.00	11.00	12.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.

Program Goal: To provide responsible asset management and project planning with cost efficient strategies.

Program Strategies:

- Proper construction and equipment specification with new buildings and renovations.
- Have target annual projects that increase the life cycle of either the structure or equipment.
- Maintain buildings in good working condition in an efficient manner.
- Have a regular, recurring preventative maintenance program to ensure that existing areas are kept in working order and to prevent problems or issues from occurring.

Infrastructure & Asset Management – Building Maintenance

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Square feet maintained	1,171,290	1,251,053****	1,334,181*****
Square feet maintained per FTE*	106,481	113,732	111,822*****
% of respondents who believe that their work location and building are maintained properly to provide a safe environment for staff and public**	94.29%	100%	100%
% of respondents who believe that their work requests are met with timely responses**	97.14%	100%	100%
# of work Orders completed	3,980	4,446	3,900
Proactive work orders completed***	1,126	1,195	1,200
Reactive work orders completed***	2,395	1,063	2,700

*Square feet maintained per Full Time Employee (FTE) standard is 95,120 per American School & University's 32nd annual Maintenance and Operations Cost Study 2009 using national median.

**Survey results are based off of data obtained through a customer service survey conducted in December 2017 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children.

***A Proactive work order is defined as one that was generated within IAM, generally preventive in nature. A Reactive work order is defined as one that is requested by one of our customers or that is result of an equipment failure or an unforeseen event.

****Difference in square footage is a result of the sale of the old Parks and Rec/Guardian ad Litem building and the addition of the old Mt. Pleasant Middle School.

*****Difference in square footage is a result of the addition of the new Veterans Services office space and the new County Parking Deck and the sale of old Mt. Pleasant Middle School.

*****New Maintenance Tech position added in FY 2019.

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Infrastructure & Asset Management – Facility Services

MISSION:

To deliver a clean, comfortable, safe and sustainable environment for our customers. Facility Services is committed to providing the citizens and staff of Cabarrus County with clean, toxin free and environmentally friendly county buildings.

OVERVIEW:

The Facility Services Division provides efficient, cost-effective facility management services for Cabarrus County facilities and parks throughout 608,647 square feet at 24 locations. Responsibilities include: day to day cleaning, assisting with the county recycling program, moving and rearranging furniture, office equipment and files relocation/delivery, refuse removal, transfer of County surplus items, assistance in security of County facilities, disposal of all department's files and records, deliveries, mail courier services and meeting set-ups. Floor care, furniture cleaning, supply delivery and limited snow and ice removal services are also provided to all county locations by the Facility Services mobile crew.

MAJOR ACCOMPLISHMENTS:

- Implementation of more efficient backpack-type vacuums.
- Continued the use of all Environmental Protection Agency registered disinfectants.
- Event setup and break down for all events at the Governmental Center, Human Services Center, Courthouse, all Libraries, both Senior Centers, the Sheriff's Office and Detention Center.
- Hired and trained three new staff members.
- Manager attended UNC School of Government Effective Supervisory Management course.
- Modernization of trash receptacles in public areas at the Governmental Center and the Courthouse. This replaced some of the receptacles that were original to the building that were in disrepair and is also an aesthetic improvement.
- Installation of public awareness signage for handwashing at the Governmental Center and the Human Services Center.
- Hosted a County-wide non-profit open house event for the purpose of eliminating the excess surplus furniture by donating to local non-profits.
- Refinishing of flooring surfaces at Concord and Mt. Pleasant Senior Centers.

CHALLENGES & TRENDS:

- Balancing of location staffing due to sickness, vacations, light duty situations and extended leaves of absence.
- Hiring and retaining personnel.
- The increased volume in case load at the Courthouse results in a higher number of guests in the Courthouse therefore resulting in more need for cleaning of public areas and subsequently more wear and tear on the already aging facilities.
- Transitioning of current intranet calendar system at DHS for room setup requests to Active Calendar system.
- The County's population growth has resulted in additional traffic at locations that are accessed by the public increasing wear and tear on facilities.

Infrastructure & Asset Management – Facility Services

BUDGET HIGHLIGHTS & CHANGES:

- Anticipated cost savings on paper towel products due to installation of hand dryers at the Human Services Center in all restrooms.
- Addition of new area to maintain at new Veterans Services office and the new County Parking Deck
- Addition of one new Custodian position.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$1,005,839	\$1,188,173	\$1,307,240	10.02%
Operations	246,462	357,499	337,018	-5.73%
Total Expense	\$1,252,301	\$1,545,672	\$1,644,258	6.38%
REVENUES				
Sales & Services	\$609	\$700	\$700	-
Total Revenue	\$609	\$700	\$700	-
STAFFING				
FTE Positions	27.00	28.00	30.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.

Program Goal: Ensure the division's scope of service is provided in a cost effective and responsive manner.

Program Strategies:

- Encourage advance scheduling practices regarding work orders, setups, and reservations.
- Utilize new cleaning equipment, improved approaches, and cleaning techniques while increasing the labor hours utilized in the larger and more populated buildings.
- Maintain buildings in good working order and condition in an efficient manner validated by periodically documented supervisor or crew chief inspections followed by employee coaching sessions.

Infrastructure & Asset Management – Facility Services

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of survey respondents who believe that their experience with the Mobile Crew during furniture moves and special projects is pleasant and generally completed in a timely manner.*	95%	96.77%	100%
Operating cost per square foot of space maintained in relation to department budget	\$1.97	\$2.18	\$2.20
# of locations maintained	24	25	26
Square feet maintained	614,361	608,647**	639,887***
Square feet maintained per FTE	25,282	26,333	24,611
% of survey respondents who agree or better that custodial services, specifically office cleaning, meet their expectations.*	82.86%	87.10%	90%
% of survey respondents who agree or better that their hallways and public areas are clean and well maintained.*	91.43%	87.10%	95%

* Survey results are based off of data obtained through a customer service survey conducted in December 2017 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children.

**Reduction in square footage is due to sale of the Parks and Recreation/Guardian ad Litem building

***Increase in square footage is due to addition of the new Veterans Services office and 15% of the square footage of the new Parking Deck that will be maintained by Facility Services.

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Infrastructure & Asset Management – Fleet Maintenance

MISSION:

To operate a safe, organized, and professional repair facility staffed by certified and motivated employees. The Fleet Maintenance division is dedicated to providing all customers within Cabarrus County with transportation assets that will meet or exceed their expectations in terms of mechanically safe vehicles, dependability, and top quality customer service.

OVERVIEW:

The Fleet Maintenance program is responsible for the maintenance and repairs of rolling stock of vehicles and various types of motorized equipment for all Cabarrus County departments. Preventive and routine maintenance and repairs are performed on over 529 units of equipment (50% being emergency vehicles and/or equipment), including cars, hybrid vehicles, trucks, SUV's, motorcycles, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, and EMS and Sheriff's 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 and 7 days a week.

MAJOR ACCOMPLISHMENTS:

- Continued tire replacements in-house and realized a 10% cost savings.
- Ordered all equipment in-house and installed it on emergency vehicles in order to capture equipment cost in the new asset value.
- Continued fleet support of local municipalities' law enforcement entities.
- Disposal and/or sale of all surplus County property.
- Implemented a 10 hour shift for staff to better accommodate customers who are on the road outside of the previous 8 hour shift.

CHALLENGES & TRENDS:

Building footprint is extremely limiting in terms of number of lifts for equipment and parts and tire storage. Currently there is only one lift that is capable of raising an Ambulance. These factors currently cause a longer wait time for maintenance.

BUDGET HIGHLIGHTS & CHANGES:

- Potential relocation to new Fleet Maintenance shop.
- Maintaining staff levels despite an increase in the number of rolling stock of vehicles and various types of motorized equipment.

Infrastructure & Asset Management – Fleet Maintenance

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$384,303	\$392,303	\$414,819	5.74%
Operations	42,092	54,750	50,850	-7.12%
Capital Outlay	688,739	541,342	76,000	-85.96%
Total Expense	\$1,115,134	\$988,395	\$541,669	-45.20%
REVENUES				
Sales & Services	\$96,970	\$68,000	\$68,000	-
Miscellaneous	-880	-	-	-
Other Financial Sources	-	109,887	-	-100.00%
Total Revenue	\$96,090	\$177,887	\$68,000	-61.77%
STAFFING				
FTE Positions	6.00	6.00	6.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.

Program Goals:

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

Program Strategies:

- Provide thorough, high quality vehicle preventive maintenance program.
- Update vehicles with new equipment as it becomes available.
- Replace high mileage vehicles with fuel efficient and operational appropriate vehicles.

Infrastructure & Asset Management – Fleet Maintenance

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of vehicles receiving equipment	92	79	56
# of preventive maintenance work orders	591	605	700
# of vehicles replaced with more efficient equally capable models	37	32	19
% of survey respondents who agree or better that Fleet Maintenance provides them with safe and reliable transportation*	97.14%	96.88%	100%
% of survey respondents who agree or better that Fleet Maintenance responds to work orders they submit in a timely manner*	97.14%	96.88%	100%
% of survey respondents who are satisfied or better with road side assistance provided by Fleet Maintenance*	94.29%	96.88%	100%

* Survey results are based off of data obtained through a customer service survey conducted in December 2017 that was sent to 70 County employees who serve as liaisons for their department location and other external staff at the Courthouse, Cabarrus Arts Council, and the Partnership for Children.

DEPARTMENT CONTACT:

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CULTURAL AND RECREATIONAL

Active Living and Parks – Parks

MISSION:

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

MANDATE:

Enabled by NCGS Articles 18. Parks and Recreation 160A. 350-356.

OVERVIEW:

The Active Living and Parks Department strives to enhance the quality of life for all patrons whether they utilize the parks for a picnic, walk, special event, nature program or just to relax and watch the sun set. The Department is responsible for the day-to-day operations and management of four parks, Frank Liske Park (FLP), Vietnam Veterans Park, Camp TN Spencer Park and Rob Wallace Park, consisting of over 560 acres; including personnel and programs coupled with wildlife, flora and natural resource management. The search for additional land for new parks and/or greenways is on-going.

Programs offered at the parks focus on environmental stewardship, conservancy, nature education, sustainability, health and wellness and FUN! The parks consist of playgrounds, hiking/mountain biking trails, picnic shelters, tennis courts, soccer and softball fields, mini-golf course, paddleboat, kayak and canoe rentals, fishing, camping, cabins, pool, indoor rental facilities, 2 disc golf courses, 2 championships and volleyball courts and similar amenities. Summer day camps, nature education camps and fitness camps are offered, as well as a Jr. Ranger program for 3rd grade students throughout Cabarrus County and overnight programs for Boy Scouts, Girl Scouts and Cub Scouts. Curriculum specific presentations to local students are provided in class, as well as via field trips to our parks as part of a very successful collaboration with the Cabarrus County School system.

The matching incentive grant program provides a 50% match for projects that enhance public lands and is administered by the Department. \$4,598,725 in projects have been completed since its inception in 1977 (\$2,106,198 funded by County match). Local school-parks are utilized for community youth athletic leagues that are coordinated by the Department. Maintenance for these school parks is funded by the Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

MAJOR ACCOMPLISHMENTS:

- 900,000 individuals participated in programs, events or utilized Cabarrus County park facilities during FY18, an increase of 41,298 from FY17.
- 274,000 individuals participated in youth sport leagues coordinated by the Active Living and Parks Department staff, an increase of approximately 2,900 participants from previous year.
- Cost per capita for Cabarrus County parks was \$6.85 as compared to the \$48.75 NC State average and a National average of \$76.44 (based on 2016 figures). This means the operating budget for Cabarrus County Parks is 14% of the NC State average and 9% of the National average spent per capita.
- Park facilities received 1,279 volunteer hours at a value of over \$30,875.
- Enhanced social media marketing for all Active Living and Parks Department programs, classes, and events. Added 116 new Facebook Followers. Reached 89,747 people, have had 7,388 post clicks and 2,335 reactions, comments or shares on 138 posts. (Note: Figures calculated from July 2017 – December 2017).

Active Living and Parks – Parks

- Employee Highlights
 - Alex Beck and Perry Gabriel presented at Annual NCRPA State Conference.
 - Alex Beck presented at SCRPA Programming Summit.
 - Byron Haigler attended the first year of Supervisors Management School, a National Program sponsored by National Recreation and Park Association (NRPA).
 - Camp Spencer Pool Manager, Weslyn Snuggs, was awarded Employee of the Month.
- Employee Training and Certifications
 - Taylor Honeycutt received the Carolina Thread Trail, Trail Master Certification.
 - Jon Poole attended NCRPA's Athletic Directors Workshop and Cabarrus County's Supervisors Boot Camp.
- Rob Wallace Park Highlights
 - Wood Duck Box Eagle Scout project of 8 boxes installed at Rob Wallace Park.
 - Added Rob Wallace Park Natural Play Area.
- Frank Liske Park Highlights
 - FLP Hosted 35 softball/baseball weekend tournaments working with the following organizations: Top Gun Sports, Sportslink, USSSA, NSA and NC Highway Patrol.
 - Partnership with North Carolina Wildlife Commission offering a special winter stocking of approximately 1200 trout and over 600 people came to fish within 2 weeks of the stocking at FLP.
 - Increased Adult softball program participation from 13 teams in 2016-17 to 26 teams in 2017-18. (approximate number with Spring 18 season yet to come); an increase of 50%.
 - Final Year of 5-year picnic table replacement project at FLP.
 - Conservation area improvements at front entrance of FLP.
 - Hosted NCAA Division II Conference Carolinas Cross Country Championships (14 schools/28 teams) for the 5th year in a row at FLP.
 - Hosted Cabarrus County High School Cross Country Championships (8 schools/16 teams) at FLP.
 - Healthy Concessions product offerings have increased from 13% in 2013 to 60% in 2017-18. Product Sales have increased from 24% in 2013 to 49% in 2017-18. Total Revenue increased from 52% in 2013 to 68% in 2017-18 at FLP.
- Vietnam Veterans Park Highlights
 - Added overflow parking lot at Vietnam Veterans Park.
- Camp Spencer Pool Highlights
 - Star Party and Snow Cones had 65 participants at Camp Spencer Park in partnership with Cabarrus County Library.
 - Pioneer Day (new event) had 85 participants at Camp Spencer Park.
 - Healthy concession at Camp Spencer Park Pool is at 36% of sales. (Figures were calculated from July 2017 – September 2017).
 - Camp Spencer Pool was awarded "Pool of the Month" in June by the Carolina Pool Company.
- Species Identification Program Highlights
 - Identified over 200 species of plants and animals this year with staff and volunteers.
 - Participated in the Global City Nature Challenge in partnership with City of Concord, Central Land Trust of NC, Reed Gold Mine, Cabarrus County Soil and Water and many others to identify as many species of wildlife as possible in Cabarrus County.
 - Utilized two interns from Catawba College for species surveying.
- Special Events
 - Raised and released 110 Monarch butterflies.
 - Added Butterfly Memorial Garden in partnership with Town of Midland for former Mayor Kathy Kitts.
 - Acquired 1,000 trees from Cabarrus Brewery as a part of giving back.

Active Living and Parks – Parks

CHALLENGES & TRENDS:

- Meeting the increasing demand for parks and programs continues to be extremely challenging (budget and staffing does not keep up with increased participation, limited space/facilities based on rapidly increasing demands for service, the increase in overall park participation, road races and third party reservations and/or events with limited staff increases).
- Per Capita cost of \$6.85 makes it difficult to upgrade facilities, build new facilities, adequately staff the facilities and provide quality, efficient and effective facilities.
- Meeting revenue expectations associated with the operational costs of the pool is difficult due to the contractual agreement with the Boys and Girls Club that provides free access for 60 campers per hour to the pool, 5 hours per day, 5 days per week for 7 weeks each summer.
- Creating engaging posts, updating information and meeting the constant changing trends and algorithms on Facebook. Gathering content, pictures and getting information from staff on classes, programs, and event in the parks and senior centers.
- Facing competition from larger softball and baseball venues with multiples fields (5 or more) has increased competition for the softball complex as youth travel tournaments continue to be very successful events.
- Trying to meet the increase in charter schools and private schools along with the growing Home School associations looking to utilize park facilities due to their lack of athletic facilities.
- Adapting the marketing strategies and overcoming the general belief that parks cater to the needs of younger people to better serve the changing demands of the Baby Boomers as over 10,000 Americans reach the age of 65 each day (and will continue through 2030) continues to be a challenge for all service providers.
- Maintaining a focus on promoting healthy lifestyles in all programs, events and activities is not always an easy task in the competitive market. Our goal is to provide programs/activities that improve quality of life and promote increased physical activity and overall wellness in an effort to positively impact the obesity and/or chronic disease status of Cabarrus County residents.
- Over the past several years capital and/or maintenance projects have been put on hold or pushed back until a later date creating maintenance deficits and prolonging operations at a status quo basis (Camp TN Spencer facility upgrade, Turf on Multipurpose Fields, splash pad and mini-golf course at FLP, etc.).
- Mt. Pleasant remains an underserved area of Cabarrus County and requests a park. The new Master Plan identifies the following priorities based on community input: Development of Rob Wallace Park, Improvement to Frank Liske Park fields, new district park in the western part of the County, renovations to existing parks, more trails/greenways (5 mile addition to the Carolina Thread Trail) and additional swimming pools and/or splash pad.

BUDGET HIGHLIGHTS & CHANGES:

- FY 2019 includes an increase in part time staff: Senior Camp Counselor hours increase to reduce staff to participant ratio and funding for an Americor Position that would assist in special events and daily operation. The increase of dedicated staff insures quality programs, participant safety and customer service. These expenses are included in the FY 2019 Budget Request.

Active Living and Parks – Parks

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$1,055,588	\$1,165,948	\$1,231,683	5.64%
Operations	326,554	425,004	352,958	-16.95%
Capital Outlay	93,915	579,291	26,000	-95.51%
Total Expense	1,476,057	\$2,170,243	\$1,610,641	-25.79%
REVENUES				
Sales & Services	\$422,949	\$418,000	\$435,800	4.26%
Miscellaneous	100,699	78,604	-	-100.00%
Other Financial Sources	-	38,299	-	-100.00%
Total Revenue	\$523,648	\$534,903	\$435,800	-18.53%
STAFFING				
FTE Positions	13.088	16.436	16.436	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life.
- Support community connections through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services.

Program Goal: Enhancing quality of life by providing programs, preserving land and developing parks while maintaining and operating existing parks and increasing activities and programs to address the diverse population of Cabarrus County.

Program Strategies:

- Develop additional land conservation educational programs and projects that promote enhanced awareness of environmental needs and maintain open space in all parks.
- Identify and develop new parks while enhancing existing parks.
- Identify and maintain protected natural resources and/or wildlife.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Environmental programs	77	98	100
Conservation projects	10	10	10
Enhanced/Conserved Property *Awaiting software installation	25,200	96,060	102,560
Species Count (Calendar Year)	264	466	700
Monarch Butterfly Development	96	109	130

*Donated saplings – forest restoration in 3 parks.

Active Living and Parks – Parks

Program Goal: Promote overall health and wellness through programs, events, classes and/or opportunities offered by the Active Living and Parks Department.

Program Strategies:

- Create community and other County Departments partnerships to collaborate with local projects and programs to promote overall wellness and improved personal health.
- Enhance existing health and wellness programs, classes and/or events while adding new programs, classes and/or events to meet the ever-changing demands of park patrons.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of agencies and community partners benefitting park programs	100	108	110
# of general programs	94	97	115
# of new programs, classes and events as a response to participant request/feedback	37	28	30

*General Programs: Includes Active & Passive Recreation ex. Softball, Archery, Disc Golf, Hikes, Camps, Road Races etc.

Program Goals: Increase visibility of Active Living and Park's programs and accessibility to facilities by all citizens.

Program Strategy:

- Market programs/events through various media, increasing new participants.
- Monitor facilities and continue to make ADA compliant additions and/or improvements.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of Facebook "Reaches"	133,711	166,901	200,000
# of Facebook Followers	1,858	2,358	2,600
# of Facebook Post by Department Staff	400	316	325 (27/month)
# of Program Participants	10,756	14,196	14,500
# of Facility Reservations	2,080	2,523	2,550
# of ADA improvements	4	4	4

DEPARTMENT CONTACT:

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Phone: 704-920.3354

Active Living & Parks – Senior Centers

MISSION:

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education, and social opportunities in harmony with natural resource preservation.

OVERVIEW:

The primary focus of Senior Centers is to offer health promotion programs, educational workshops and classes, recreation programs, special events, disease prevention and management education, Cabarrus Senior Games, coordinated volunteer opportunities, socialization and other options to older adults and adults with disabilities to promote quality of life through healthier, more active, and engaged lifestyles.

Two Senior Centers, located in Concord and Mt. Pleasant, are operated by the Active Living & Parks Department, offering amenities that include multi-purpose rooms, computer lab, classrooms, indoor fitness centers (2), covered outdoor fitness center, game room, commercial kitchens (2), walking trail, bocce courts (4), horseshoe courts (2), shuffleboard courts (2) and rental facilities. Partnerships with community organizations (LunchPlus Club, SHIIP, AARP churches, YMCAs, etc.) continue to provide additional health promotion and education programs, classes and special events.

MAJOR ACCOMPLISHMENTS:

- 90,000 individuals participated in programs, events or utilized Cabarrus County senior centers during FY 2018. ITS installed tracking equipment that will establish a base attendance figure for future years.
- Received 1st Place from the Area Agency on Aging for the Older Americans Month series of activities and events.
- For the third consecutive year, hosted the annual NC Senior Games State Finals Pickleball Tournament with over 650 participations by players from across North Carolina; over 100 volunteers and staff provided more than 1,000 hours of assistance at a value of over \$24,000; the event has again been scheduled for FY 2019 and FY 2020 in Cabarrus County.
- Hosted the NC Senior Games Local Coordinator's Association Conference and the Silver Arts workshop for staff and volunteers
- Developed the Senior Center Ambassador Program to aid in promoting programs, events and service information.
- Collaborated with Communications and Outreach to continue the three new publications: *Outlook* (monthly), *Session Guide* (8/year) and *Journeys* (3 times/year), as well as information distribution on Active Calendar and Facebook.
- Shading added to renovated bocce courts and two additional bocce courts renovated to include artificial turf at Concord.
- Completed the Racial Ethnic Approaches to Community Health (REACH) grant partnership with Cabarrus Health Alliance, targeting various ethnic and racial groups to help provide access to healthcare and health promotion opportunities with the goal of reducing health disparities. Bilingual staff continue to promote programs and provide outreach.
- Employee Highlights
 - Susan Donaldson presented at a statewide Institute of Medicine meeting about "the role of Active Living and Parks in improving population health in Cabarrus County through community partnerships including the Cabarrus Health Alliance"
 - Katie Plummer attended the Ann Johnson Institute for Senior Center Management. She has completed three of the six modules (3 year certification)

Active Living & Parks – Senior Centers

- Partnership continues with the Department of Human Services (DHS) to provide services access and Seniors Health Insurance Information Program (SHIIP) open enrollment with American Association of Retired Persons (AARP) for Title V job training and tax preparation services, and with the Area Agency on Aging to provide Evidenced-Based Health Promotion programs
- Fitness classes were expanded in the parks, enhancing awareness of Senior Center programs.
 - Yoga continues seasonally at Frank Liske and Rob Wallace Park (18 Classes).
 - Boot Camp continues seasonally at Frank Liske Park (16 Classes).
 - Essentrics is a new class offered year-round in the upper level of the barn at Frank Liske Park (26 Classes).
 - Over 78 dance and fitness classes per week at the Senior Centers, Lunch Plus Clubs and Parks
- 16% increase in programs in the first 6 months of FY 2018 (269 additional programs)
- 14% increase in participations in the first 6 months of FY 2018 (4,092 additional participants)
- 9% increase in volunteer hours in the first 6 months of FY 2018 (180 additional hours)

CHALLENGES & TRENDS:

- Enhancing awareness of cultural diversity among staff and participants.
- Engaging adults of various ages, abilities and cultures in the programs of the Senior Centers.
- By 2036, the number of persons 60+ is projected to exceed the number of persons 17 and under.
- Development of programs to meet the requirements of NC Division of Aging and Adult Services (at least 60% must be free), while meeting revenue and obligations of Cabarrus County in service to older adult consumers.
- Dispelling misconceptions about Senior Centers.
- Name “Senior Center” and institution look may be detriment to some for participation.
- Engaging the growing number of older adults, determining wants/needs and adapting/improving current programs to meet these needs and continuously adapting to meet changing needs and interests of all older adults and adults with disabilities.
- Educating aging population about use of technology to access information while continuing to provide ‘traditional’ methods of information dissemination for those without access to technology.
- Targeting adults of all ages with wellness programs through the parks.
- Expanding Senior Centers in response to rapidly growing older adult population. Future senior centers will need more space for active programs (i.e. fitness, dance, exercise equipment and aquatic activity).
- Older adults are living longer, while the Baby Boomers continue to age; Baby Boomers tend to demand more services and assistance versus their older counterparts, who tend to rely on themselves and their family for care.
- Creating an environment that looks and feels less ‘institutional’ and more attractive to older adults, particularly Baby Boomers - along with exceeding ADA requirements.
- Implementing programs to increase participation at the Senior Center in Mt. Pleasant with limited space and resources available.
- Keeping facilities clean/maintained with only 1 custodian.

BUDGET HIGHLIGHTS & CHANGES:

- Interest in Travel Club increased addition of more trips to budget.
- Increased budget to expand special event offerings.
- Reduction in LunchPlus Fitness Programs.
- Request upgraded software for registration in centers (ITS).

Active Living & Parks – Senior Centers

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$411,007	\$458,702	\$465,764	1.54%
Operations	216,197	228,333	246,703	8.05%
Capital Outlay	-	5,000	-	-100.00%
Total Expense	\$627,204	\$692,035	\$712,467	2.95%
REVENUES				
Intergovernmental	\$101,802	\$94,595	\$96,816	2.35%
Sales & Services	149,978	176,762	221,391	25.25%
Miscellaneous	5,850	6,435	5,265	-18.18%
Other Financial Sources	-	20,648	-	-100.00%
Total Revenue	\$257,630	\$298,440	\$323,472	8.39%
STAFFING				
FTE Positions	5.95	6.65	6.65	-

PERFORMANCE SUMMARY:

County-Wide Goals Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services and fun infrastructure needs.
- Use resources wisely and responsibly by protecting assets, minimizing risk, creating partnerships and using technology to maximize the value of County investments, expenditures, and services.

Program Goal: Enhance quality of life for older adults and adults with disabilities.

Program Strategies:

- Provide organized, safe, effective and well-attended programs and events.
- Provide fitness assessments to monitor lifestyle changes and maintenance.
- Provide training opportunities for staff to obtain/maintain certifications.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of programs offered	3,397	3,760	3,800
# of program participants	65,108	66,180	68,000
# of health assessments*	N/A	35	50
% of health improvements demonstrated through fitness assessments*	N/A	65%	67%
% of customers satisfied with program experiences*	100%	100%	100%
% of customers who believe Senior Center programs enhance wellbeing*	100%	100%	100%
# of program staff with NC Senior Center Management Certification	2	2	3

*Health Assessment Form

Active Living & Parks – Senior Centers

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

Program Strategies:

- Conduct regular inspections of facilities and equipment weekly to ensure safety.
- Utilize work system with Infrastructure and Asset Management as needed to ensure appropriate maintenance and repair.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of inspections completed weekly	52	52	52
# of accidents reported	12	11	0
% of customers who believe Senior Center facilities/programs are safe	100%	100%	100%

*Senior Center Satisfaction Survey

Program Goal: Support community connections and use resources wisely and responsibly to maximize the value of the Senior Centers.

Program Strategies:

- Utilize volunteers to enhance/implement programs and supplement staff resources.
- Create and maintain partnerships with community agencies.
- Market programs through various media, increasing new participants.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of volunteer hours provided to Cabarrus County	4,654	6,402.42	7,000
Estimated value of volunteer hours provided to Cabarrus County (\$24.14 per hour - 2016)	\$112,347.00	\$54,554.42	\$168,000
# of agencies and community partners benefitting Senior Center programs	100	108	110
% of customers under the age of 65 who are new to the Cabarrus County Senior Centers	46%	48%	50%
# of Facebook "Reaches"	133,711	166,901	200,000
# of Facebook "Likes"	1,858	2,358	2,600
# of Facebook posts by Department staff	400	316	325 (27/month)

DEPARTMENT CONTACT:

Name: Londa Strong

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Phone: 704-920-3354

Library System

MISSION:

Connecting Cabarrus County citizens with information and resources that educate, enrich and empower.

MANDATE:

Although public library service is not mandated, in order to be eligible to receive funds, resources and services from the State Library of NC, the qualifications laid out in 07 NCAC 02I .0201 must be met.

OVERVIEW:

The library system consists of four libraries in Concord, Harrisburg, Kannapolis and Mt Pleasant. The libraries offer books, eBooks and audio-visual items for checkout. Services include research and Reader's Advisory assistance, literacy development, public technology (including computers, educational tablets and Internet access), online database access and programs for families, children, teens and adults. Library services are available onsite and at various outreach points throughout the County.

MAJOR ACCOMPLISHMENTS:

- North Carolina author, Robert Beatty, presented to an audience of over 300 children and adults at the Carolina Mall, hosted by Cabarrus County Public Library and the Friends of the Library groups.
- The library system partnered with a multitude of community organizations , including The Boys & Girls Club, Carolinas Medical Center, Cabarrus Health Alliance, YMCA, NC Cooperative Extension and more, to provide educational and enriching programs.
- Cabarrus libraries issued more than 3,000 NASA-verified solar eclipse viewing glasses to the public for the total solar eclipse that occurred in August of 2017, along with additional science activities and learning opportunities.
- In collaboration with the Eastern Cabarrus Historical Society, the Smithsonian exhibit, "The Way We Worked," was installed in Mt. Pleasant complete with workshops and further learning hosted at the library.
- Due to the reorganization of the System Services department and additional staff hours, an estimated 95% of new items are now available to the public by national release dates, decreasing wait time for materials and improving delivery of reserved items.
- Literacy services expanded through new classes in partnership with St. James Catholic church and additional initiatives started for existing detention center classes and library.

CHALLENGES & TRENDS:

- Marketing needs continue to be a priority, with library administration seeking creative methods of reaching new residents and increasing awareness of services.
- Two major areas in the County do not currently have convenient access to a public library: Midland and a section of western Cabarrus County. Solutions are currently being identified for future implementation.
- All library facilities are at, or fast-approaching, the limit of space available, with the Harrisburg and Mt. Pleasant branches in the greatest need.
- The Cabarrus Literacy Council is unable to contribute funding for literacy services in FY19, decreasing overall revenue.

Library System

BUDGET HIGHLIGHTS & CHANGES

- The library system reallocated approximately \$15,000 into additional resources for the public by identifying alternate sources of bibliographic records, eliminating the need to continue with one vendor's service.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$2,481,947	\$2,575,028	\$2,743,990	6.56%
Operations	584,972	621,729	626,294	0.73%
Capital Outlay	47,743	2,258	-	-100.00%
Total Expense	\$3,114,662	\$3,199,015	\$3,370,284	5.35%
REVENUES				
Intergovernmental	\$223,294	\$196,989	\$196,989	-
Sales & Services	144,745	133,000	108,000	-18.80%
Miscellaneous	-	215,000	245,000	13.95%
Other Fin Sources	-	7,624	-	-100.00%
Total Revenue	\$368,039	\$552,613	\$549,989	-0.47%
STAFFING				
FTE Positions	48.50	49.40	51.60	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Provide collections and access to materials and technology, which Cabarrus County citizens view as vital components of education and lifelong learning in the community.

Program Strategies:

- Develop collections through demand, popularity and relevance and maintain diverse materials for access across a variety of platforms (print, digital, etc.)
- Provide access to reliable and current technology that allows the public to pursue modern methods of communication and education and results in high levels of satisfaction among library users.
- Encourage digital literacy through instructional classes, workshops and one-on-one sessions that teach the use of various software, hardware and electronic resources.

Library System

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Total # of items circulated	771,850	812,539	850,000
% of respondents reporting high levels of satisfaction with library collections*	85%	81%	95%
# of non-print materials circulated	128,206	142,777	150,000
% of respondents reporting high levels of satisfaction with e-Resources/digital collections*	85%	83%	90%
# of workshops or classes held to promote digital literacy	289	164	200
% of respondents reporting high levels of satisfaction with access to technology (hardware, Wi-Fi, etc.)*	85%	86%	90%

*Data sourced from 2018 Cabarrus County Community Survey.

Program Goal: Connect library patrons to information and resources for literacy and empowering life skills through engaging programs and quality services.

Program Strategies:

- Provide specialized literacy services for children through implementing “Every Child Ready to Read” methods during programs.
- Administer high-interest programs for teens and adults on topics that introduce new skills and knowledge.
- Produce an exciting annual Summer Reading program for all ages that highlights literacy and a love of reading.
- Continue to work with Cabarrus Literacy Council to provide literacy services to adult learners, including finding new ways to recruit volunteer tutors and students, as well as support literacy programs at the Cabarrus County Detention Center.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Total # of programs offered	3,080	2,798	3,000
Total # in program attendance	71,893	77,568	80,000
% of respondents reporting high levels of satisfaction with programs (all ages)*	85%	76%	90%
# of adult students supported by literacy services, including one-on-one tutoring and community classes	95	137	130
# of literacy programs offered in the Cabarrus County Detention Center	7	8	8

*Data sourced from 2018 Cabarrus County Community Survey.

Library System

Program Goal: Continue to promote literacy and lifelong learning through outreach, community engagement and a customer-service oriented staff.

Program Strategies:

- Partner with community organizations, schools and businesses to create awareness of library programs and services.
- Cross-train staff across internal departments to provide the best possible customer service.
- Provide homebound and satellite services to extend resources to immobile citizens and underserved areas.
- Ensure library staff remain knowledgeable on current services and best practices through regular opportunities for training and professional development.
- Maintain excellence in service through commitment to a customer-focused culture.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Total # of outreach programs held	365	372	380
% of respondents reporting library staff as helpful*	95%	91%	95%
Satisfaction with customer services provided at libraries*	95%	90%	95%
Total # of visits (door count) of all libraries	428,290	369,378	400,000
Total # of cardholders	82,335	91,195	100,000

*Data sourced from 2018 Cabarrus County Community Survey.

DEPARTMENT CONTACT:

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Cabarrus Arena & Events Center

MISSION:

To provide a safe, clean, versatile and user-friendly facility that supports a broad range of entertainment, cultural, educational and informational events which promote the community and provide economic opportunities within Cabarrus County.

OVERVIEW:

As a unique venue in the region, the Cabarrus Arena and Events Center complex offers a combined 140,000 square feet of meeting and exhibit space, a seating capacity of 5,500 people in the Arena and ten acres of outdoor festival and exhibit space. The venue has the infrastructure necessary to host musical and theatrical performances, consumer shows, sporting events, formal banquets, outdoor festivals and agricultural events.

The Cabarrus Arena and Events Center is managed by SMG, a private facility management company operating over 230 similar facilities worldwide. SMG's responsibilities cover all operational aspects of the facility, including managing daily operations, marketing the facility, providing food and beverage service for all events and routine building and grounds maintenance.

MAJOR ACCOMPLISHMENTS:

- Event staff turnover remains low and the employee base has been stable largely because of competitive entry-level wages and more opportunities provided for staff to work through cross-training among departments.
- Cooperation with community partners continues to improve.
- Absorbed operating expense increases due to the age of the facility without budget increases.
- Maintained customer service and client satisfaction levels during a period of employee turnover in key positions and a rapid increase in the number of events taking place at the venue.
- Revenue and profitability trends continue to improve each year.
- \$510,000 of in-kind contributions provided to governmental, non-profit and civic organizations holding events at Cabarrus Arena.
- Twenty non-profit groups earned a combined \$70,000 through fundraising opportunities offered by Cabarrus Arena & Events Center.

CHALLENGES & TRENDS:

- Weak demand for mid-week events due to the geographic location of the venue and the lack of nearby hotels.
- The existing full-time staffing model is inadequate as the number of events and administrative requirements continue to grow.
- The local market is saturated with direct competitors, most of whom have a competitive advantage because of their location. The most effective strategy to overcome this disadvantage has been through an aggressive fee structure, providing exceptional customer service and leveraging the versatility of the complex. This has proven successful as the event schedule for the next two years allows little room for adding new events requiring weekend dates. Balancing loyalty to legacy events and bottom-line profitability will be challenging in the next few years.
- Repair and maintenance expenses continue to increase as the facility has been in service for fifteen years.
- Interest in sponsorship and advertising sales has improved but will be a minimal source of revenue.

Cabarrus Arena & Events Center

- Future revenue growth will likely be modest and generated from incremental growth in ancillary revenue streams such as parking fees and concessions.

BUDGET HIGHLIGHTS & CHANGES:

- Revenue is budgeted conservatively to reflect the lack of weekend date availability during much of the year and the speculative nature of forecasting event activity more than a year in the future.
- Increased funding towards the Event Coordinator position to more professionally handle day-of-show venue management, reduce reliance on part-time employees filling event manager roles and providing a viable succession plan for the Event Services department.
- Separating the marketing function from sales functions and increasing resources dedicated to marketing efforts including traditional advertising, creating social media presence, replacing outdated sales materials and actively pursuing revenue growth generated from sponsorship and advertising sales.
- Repair and maintenance budgets are increased due to the age of the facility and equipment.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Operations	\$936,564	\$1,010,663	\$1,029,500	1.86%
Visitor Related Events	10,000	10,000	10,000	-
Total Expense	\$946,564	\$1,020,663	\$1,039,500	1.85%
REVENUES				
Investment Earnings	\$16	\$ -	\$ -	-
Other Financial Sources	956,672	1,010,663	1,029,500	1.86%
Total Revenue	\$956,688	\$1,010,663	\$1,029,500	1.86%

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

Cabarrus Arena & Events Center

Program Goal: Increase usage of the Cabarrus Arena & Events Center complex.

Program Strategies:

- Work with the Cabarrus County Convention and Visitors Bureau, SMG, Cabarrus County and other stakeholders in the general promotion and sales of the facility.
- Implement a targeted marketing plan consisting of social media, traditional advertising, increased internet presence and redesigned sales materials.
- Continue attending industry trade shows to make contacts with potential event promoters.
- Continue providing a level of service that entices show owners/producers to hold events at Cabarrus Arena & Events Center.
- Market Cabarrus Arena & Events Center as a viable venue for governmental, charitable, non-profit and community events.
- Partner with the developer of a potential hotel to be built near the venue to provide services that will allow the venue and hotel together to function similar to a convention center.
- Recruit new events to fill midweek and off-peak voids in the event calendar.
- Continue limited co-promotion of events.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Total # of individual events and event days held at the facility	161 events 262 event days	177 events 273 event days	180 event 285 event days
# of individual events and event days for governmental, non-profit, charitable and civic entities	60 events 96 event days	66 events 119 event days	75 events 110 event days
# of individual midweek events and event days	66 events 92 event days	61 events 92 event days	70 events 110 event days
# of referrals, inquiries and joint sales calls from CVB, SMG, Cabarrus County and other stakeholders	15	25	25
# of CVB, SMG, Cabarrus County and other stakeholder referrals that lead to event bookings	12%	52%	20%
Client surveys indicating Excellent overall rating of the facility or would recommend the facility	100%	100%	100%

Program Goal: Reduce the operating subsidy from Cabarrus County's General Fund

Program Strategies:

- Minimize energy cost through new technology and replacement of inefficient equipment
- Use part-time SMG employees for routine maintenance tasks to extend the useful life of equipment and assets within a scope, scale and quality of work acceptable to Cabarrus County Infrastructure and Asset Management
- Maximize event profit margins while maintaining a pricing structure that is attractive to clients and patrons

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Energy expense per event day	\$1,142	\$1,167	\$1,178

Cabarrus Arena & Events Center

Program Goal: Increase gross revenue at the facility.

Program Strategies:

- Solicit low profit margin mid-week events to generate additional revenue.
- Increase ancillary and non-event revenue while maintaining a pricing structure that is attractive to clients and patrons.
- Assess the efficacy of self-promoted events as a revenue generator for the facility.
- Generate sponsorship and advertising revenue or use trades to lower operational expenses.
- Expanding the venue's planning role in an existing event in F Y2019 with plans for the event to become a co-promoted or self-promoted event in FY2020.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Total gross revenue	\$2,175,874	\$2,113,969	\$2,300,000
Gross event revenue	\$2,140,988	\$2,084,890	\$2,250,000
Non-event revenue	\$34,886	\$29,079	\$46,500
Sponsorship/advertising revenue and trades	\$0	\$2,500	\$12,500

Program Goal: Serve the community as a good corporate citizen.

Program Strategies:

- Provide discounted rates for charitable, non-profit, community and governmental events, especially for mid-week events.
- Aggressively recruit and employ individuals with disabilities.
- Maintain a presence with various civic organization and charitable agencies.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of civic groups participating in fundraising at Cabarrus Arena	19	20	20
Funds raised by civic groups through work at Cabarrus Arena	\$50,040	\$39,629	\$60,000
Discounts and in-kind contributions to charitable, non-profit, community and governmental entities	\$500,549	\$517,996	\$525,000
# of hours worked by employees with disabilities	3,661	4,932	3,800

DEPARTMENT CONTACT:

Name: Kenny Robinson

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Phone: 704-920-3986

Fair

MISSION:

To provide a safe, affordable, family and fun-filled experience through educational and agricultural exhibits, amusement rides, participative programs, cuisine and grounds entertainment for all citizens.

OVERVIEW:

This program is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953. For forty-nine years the fairs were held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The County purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50th Annual Cabarrus County Fair was held at the new facility in 2001 and the fair celebrated its 65th anniversary in 2017. Fair participation has gained steadily over the last fifteen years.

MAJOR ACCOMPLISHMENTS:

- Received nine 2017 International Awards from the International Association of Agricultural Fairs and Expos (IAFE). Since 2012 the Cabarrus County Fair has received well over 100 international recognitions.
- Received three 2017 Award Recognitions from the North Carolina Association of Agricultural Fairs (NCAOAF) and the North Carolina Department of Agriculture
- 15,078 pounds of food were collected and then donated to Cabarrus County food pantries during the canned food drive on Sunday, September 10, 2017.

CHALLENGES & TRENDS:

- Economic climate.
- Weather impacting attendance (i.e. heat and threatening storms in the region).
- Patrons increasingly utilize the free or discounted admission days.
- Week day attendance continues to trend significantly lower than weekend daily attendance numbers.

BUDGET HIGHLIGHTS & CHANGES:

- The projections continue to remain conservative due to the current economy and the potential of weather challenges during fair time.

Fair

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$113,277	\$130,573	\$137,197	5.07%
Operations	480,577	491,419	471,959	-3.96%
Total Expense	\$593,854	\$621,992	\$609,156	-2.06%
REVENUES				
Sales & Services	\$668,551	\$612,492	\$594,000	-3.02%
Invest. Earnings	9,756	500	4,156	731.20%
Miscellaneous	10,584	9,000	11,000	22.22%
Total Revenue	\$688,891	\$621,992	\$609,156	-2.06%
STAFFING				
FTE Positions	1.67	1.67	1.67	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

Program Goal: To educate and promote agriculture, industry and youth through community involvement; to motivate, develop, and recognize the leaders of today and tomorrow through competitive entries and wholesome activities, while generating revenues that are sufficient to fund the expenditures that are required to provide for a safe and memorable fair.

Program Strategies:

- Increase advance gate and carnival sales revenues.
- Continue to retain and grow fair attendance.
- Market the fair through various advertising mediums with the most return on investment (ROI).
- Evaluate the most return the fair receives from each of the current marketing methods resulting in advance ticket sales and attendance. Additionally, reviewing existing low ROI and replacing those with new opportunities with more potential for growth.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of fair patrons	81,228	70,060*	80,000
Revenue from advance carnival sales	\$61,725	\$39,765	\$50,000
Revenue from advance gate sales	\$20,091	\$13,633	\$17,000

*Attendance decrease due to rain and wind impacts from Hurricane Irma and the Fair being closed 9/11, as a result.

Fair

Program Goal: Continue to provide a safe and fun environment for fair patrons.

Program Strategies:

- Proactively work with local and state agencies to limit safety incidents.
- Provide family oriented events for the citizens of Cabarrus County and throughout the region.
- Promote agriculture in Cabarrus County.
- Provide educational and practical opportunities for adults and children while engaging in agricultural related activities.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of safety-related incidents during the fair	0	0	0
% satisfied from customer satisfaction surveys	98%	98%	80%

Program Goal: Maintain the strong participation number of fair exhibitors, entries (i.e. livestock, education/competitive exhibits, contest participants, etc.) and patrons to encourage community participation and to provide entertaining, educational opportunities.

Program Strategy:

- Work effectively with the Carnival Company (rides and games), vendors, volunteers and staff to ensure a memorable experience that provides exceptional customer service to patrons that also entices them to return next year.
- Offer opportunities for free gate entry to encourage participation of all citizens.
- Promote agribusiness by hosting classes from Cabarrus County Schools.
- Encourage participation in the canned food drive by allowing free entry.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of exhibitors entering items into the fair (participants)	832	737	750
# of individual entries (items) submitted into the fair	3,814	3,241	3,500
# of free gate entries	29,911	27,807	29,000
# of 6 th grade agribusiness school days student participation	2,572	2,750	2,750
# of pounds of food donated to local pantries through the Fair's canned food drive	14,457	15,078	15,500
% of patrons planning on returning to the fair next year from customer surveys	99%	99%	80%

Fair

Program Goal: Continue to maintain and increase sponsorship revenues and offset fair expenses through in-kind partnership while providing partners with marketing opportunities to approximately 80,000 patrons.

Program Strategy:

- Focus on creatively reaching out to community businesses to tailor mutually beneficial individualized agreements that have the potential to offset fair expenses and/or increase revenues.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
In-kind/trade sponsorships for cost savings of expense and local opportunities	\$19,880	\$17,590	\$18,000
Monetary sponsorships to increase revenues and local business opportunities	\$1,700	\$1,275	\$2,500

DEPARTMENT CONTACT:

Name: Kate Sharpe

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Phone: 704-920-3982

Other Cultural and Recreational

DESCRIPTION

This program funds non-profits and other government agencies that provide public services to complement or fill a gap in the array of services provided by the County.

Cabarrus Arts Council, Inc.

In the early 1980s, the Board of Commissioners selected the Cabarrus Arts Council (CAC) as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the NC 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.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
CAC Operations	\$26,000	\$26,000	\$26,000	-
Total Expense	\$26,000	\$26,000	\$26,000	-
REVENUES				
Total Revenue	\$ -	\$ -	\$ -	-

PUBLIC SAFETY

Sheriff

MISSION:

Providing professional law enforcement services to keep Cabarrus County a safe place to work, live and raise a family.

MANDATE:

Law Enforcement Service is mandated by the North Carolina Constitution and North Carolina General Statute 62. The level of service is not mandated.

OVERVIEW:

The Cabarrus County Sheriff's Office is a full service law enforcement organization. In addition to primary law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides law enforcement and public safety efforts throughout all of Cabarrus County. In addition, the Sheriff's Office currently contract out services to provide all law enforcement to the Towns of Harrisburg, Mt Pleasant, and Midland.

According to the U.S. Census Bureau, Cabarrus County has a geographical area of approximately 367 square miles and a population of approximately 206,872. The Concord and Kannapolis Police Departments, combined, provide primary law enforcement responses to approximately 131,000 (85,560/CPD, 45,245/KPD) people who reside in a total geographical area of 92 square miles in Cabarrus County. This leaves over 61,500 people scattered out over 275 square miles, for which the Sheriff's Office provides all law enforcement services.

In addition to responsibilities normally recognized as law enforcement duties, the Sheriff is responsible for the courts and courthouse security (i.e. bailiffs), 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, juvenile petitions, and summons.

Within the Sheriff's Office, there are 14 divisions: Patrol, Community Police, Criminal Investigations, Crime Scene, Communications, Training, Records, Civil, Youth Development, Jail, Courthouse Security, Animal Control, Animal Shelter, and 911 Operations. The Sheriff's Office also includes 12 specialty units: Special Response Team (SRT), Negotiators, Bomb Squad, Vice Narcotics, K-9's, Clandestine Meth Lab Team, Special Vehicle Response Team (SVRT), Sex Offenders Registry, Crime Prevention, Project SAFE Cabarrus, Motor Unit and Honor Guard. The 355 employees of the Sheriff's Office include 215 sworn Deputies, 100 Detention Officers and 40 Civilians. The Sheriff has numerous statutorily assigned duties.

MAJOR ACCOMPLISHMENTS:

- **Crime Index** – Cabarrus County Sheriff's Office continues its long term trends of outperforming most counties statewide based on county size and per capita. Long term, Cabarrus County has ranked second lowest in the state on Crime Index; only Orange County ranks lower. Crime Rate includes total crime, violent and property.
- **Commitment to Excellence** - The Cabarrus County Sheriff's Office's commitment to excellence is exemplified by officers through conduct and service in the line of duty.
- **Leadership** - We serve as a leader for other agencies as many model their programs initiated by the Cabarrus County Sheriff's Office.

Sheriff

- **Professionalism** – Professionalism is embodied by Officers and Staff in daily interactions with citizens, businesses and other governmental entities.
- **Grants** – The Sheriff's Office diligently seek and consistently receive grants that are utilized to support department programs and services.

CHALLENGES & TRENDS:

- **Increasing Officer Safety** -- We continue to focus on officer safety through extensive education, training, and practice. Our vigilance in preparing officers for duty in the field is evidenced by the numerous hours our officers spend in the classroom, at the range, in scenario training and shadowing experienced officers.
- **Increasing Public Trust** – Relationships are key. As we solidify current relationships, we continue to create new partnerships within our community. Public input on services provided to the community can be key in enhancing public trust.
- **Opioid Epidemic** - As heroin becomes cheaper and more readily available, use among our youth and young adults has escalated to epidemic proportions. Heroin is highly addictive. The average heroin addict nationwide is 18-25 years old, white, middle class, and living in the suburbs. Subsequently, we continue to track and monitor local overdoses from opioids including prescription drugs and heroin, notably Fentanyl-laced drugs. Overdose: white (90%) male (63%) ages 25-54 (75%) The Sheriff's Office in cooperation with Emergency Management, Police Departments, Cabarrus Health Alliance and County Leadership are working collaboratively to address this epidemic and find a solution. Cabarrus County Sheriff's Office has also joined forces with state and federal drug task force initiatives.
- **Workforce Development** – Recruiting top quality officers remains a challenge. The ongoing need of the department to attract, recruit and retain dedicated, motivated and responsible individual remains difficult. In a competitive employment market, it is important to be as creative as possible in our recruiting. This has been a priority in our last nine budgets. Recently, much progress has been achieved through this year's Public Safety Compensation Study. Further improvement in department pay scale is has occurred with implementation of the Career Development Program. In the 2019 budget, it is imperative to increase potential merit for officers to a 3-5%, up from current 2-4% potential. Although the County budget has provided 2.5% merit raises for 4 out of 5 past years, combined with only 3 small Cost of Living Adjustments, this is not enough. Employees have accepted these challenges without any loss of dedication to their jobs. However, employee morale is a problem. With personal financial resources declining, seasoned officers have left the Department for more lucrative employment with Charlotte law enforcement or in the private sector, deciding to give up law enforcement as a career all together. Eventually it may threaten quality of services. Other law enforcement agencies, in particular, the other 2 local agencies (CPD and KPD) and Charlotte Police have not experienced the measure of budget restraints that Cabarrus County Sheriff's Office has in the last four years. We continue to compete with local agencies in the employment market; salary and benefits will often be the deciding factor in recruiting and retaining top quality officers. Therefore we must make competitive salaries, merit raises and COLAs a top priority for this budget year.
- **Legislative Changes**
 - Mostly recently the North Carolina General Assembly passed the STOP Act that limits how many opioids can be prescribed to patients. As yet too early to determine the total impact but in Cabarrus County the number of overdose and overdose related deaths decreased in late 2017, early 2018.
 - We continue to monitor the changes related to the legality of payouts in gaming, entertainment, and sweepstakes. Increasing the related enforcement responsibilities continues to be an issue.
 - The Trump Administration has remove the suspension on Federal Asset Forfeiture, freeing up funds to local law enforcement agencies participating with federal agencies to investigate cases to be prosecuted under Federal law. Under an equitable sharing agreement, local agencies participated with federal agencies to investigate cases to be prosecuted under federal law, and in return, the program resulted in a portion of the forfeited assets being turned over to the local agency.

Sheriff

- Another asset sharing program which had been suspended, the 1033 program was reinstated, allowing the military to pass along to local law enforcement surplus military property for reutilization.
- **Technology** – Advancements in technology create the need for additional and ongoing training and the need to have the most up-to-date equipment and software. Tracking cyber activity and processing cyber evidence requires maintaining the most advanced level of knowledge and technology.

BUDGET HIGHLIGHTS & CHANGES:

- **Capital outlays:**
 - To be utilized for the replacement of department vehicles that have reached the end of their useful life as police vehicles.
 - Also included in the vehicle replacements listed above is an SUV for a K-9 Officer to facilitate the transport of a bomb detecting dog.
- **Technology** - New technology requests for Vice Narcotics and Criminal Investigations; new software is needed to further enhance surveillance capabilities at mass gatherings to monitor potential threats. Utilizing Smart and Interactive technology, including a quad copter drone to aid in audio and video interviewing and remote monitoring.
- **Training tools** - Replacing training tools for the Special Response Team.
- **Equipment** - Replacing equipment for Civil, Patrol, Crime Scene, Bomb Squad and Special Response Team.
- **School Resource Officers** - Sheriff's Deputies serve as School Resource Officers (SRO) in 17 Cabarrus County Schools. Our SROs have the ability to positively affect the younger generation of our County. Our SROs work closely with the public and our communities as they serve in our schools providing a positive impression.
- **In-car technology** - is equipping officers to allow for more field based reporting and keeping officers in the field with continuous connection and immediate access to information for evaluating situations and enhanced decision making.
- **Additional Staff** - Request for additional Staff to meet the growing needs of our Criminal Investigations Division and provide more efficient, heightened investigations.
- **In-house training** - More training is being performed in-house through our "Train the Trainer" Program. This training program replaces some training that has been outsourced in the past. In-house training decreases the need and expense of travel and reduces time spent out of the office. The Training Division focuses on officer safety, providing mandated training as well as offering a wide range of elective programs.
- **Grants** - Use of grants, federal asset forfeiture funds and state drug tax money allows us to reinvest money into advanced specialized services like the Bomb Squad and Special Response Team.
- **Vacancy Rate** - Implemented a 7.5% vacancy rate when budgeting for positions. Historically, this department has had a number of vacant positions throughout the year. The vacancy rate of 7.5% is a measure to try to reduce the amount of lapsed salary at the end of the year with full-time positions.

Sheriff

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$10,284,289	\$11,324,969	\$11,902,228	5.10%
Operations	1,917,677	2,069,463	2,016,367	-2.57%
Capital Outlay	564,651	633,472	514,000	-18.86%
Total Expense	\$12,766,617	\$14,027,904	\$14,432,595	2.88%
REVENUES				
Intergovernmental	\$745,109	\$752,760	\$706,500	-6.15%
Permits & Fees	137,735	165,000	140,000	-15.15%
Sales & Services	1,699,842	1,814,695	1,950,299	7.47%
Miscellaneous	9,477	-	-	-
Other Financial Sources	-	25,020	-	-100.00%
Total Revenue	\$2,592,162	\$2,757,475	\$2,796,799	1.43%
STAFFING				
FTE Positions	170.75	172.75	175.75	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education active community participation and increased access to and utilization of services.

Program Goal: Continue to address the Opioid Epidemic and reduce overdoses in our community.

Program Strategies:

- Strengthen community collaboration with elected officials, health professionals, faith community and schools.
- Hold public information forums to educate citizens on the problem and potential solutions.
- Improve Officers safety in responding to calls for services for overdoses through education and protective gear.
- Equip each officer with protective equipment to minimize exposure to dangerous substances and Narcan to neutralize exposure.
- Advocate for a drug court to address addiction as a mental health issue and not a criminal behavior.

Sheriff

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Meetings			
Community leaders to address mental health issues and drug abuse	NEW	5	5
Public Forums held	NEW	8	10
Officer Safety			
% of officers w/protective equipment	NEW	100%	100%
% of officers equipped with Narcan	NEW	100%	100%

Program Goal: Improve dispatch times and set and encourage meeting goals suitable to maximize safety. Professionally manage all emergency communications obtaining all vital information to properly direct calls and provide accurate emergency information to callers and emergency responders.

Program Strategies:

- Law Enforcement emergency calls dispatched within 90 seconds.
- Non-emergency calls dispatched within 5 minutes.
- Fire calls dispatched within 36 seconds.
- EMS calls dispatched within 50 seconds.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Law Enforcement Data (in minutes)			
Emergency dispatch times	1:10	1:16	1:30*
Non-emergency dispatch times	4:56	5:28	5:00
Fire Data (in minutes)			
Emergency dispatch times	:36	:34	1:30
EMS Data (in minutes)			
Emergency dispatch times	:50	:50	1:30

* State Standard for Emergency Dispatch is within 90 seconds of receiving call.

Program Goal: Improve response times, set and encourage meeting goals suitable to maximize safety. Professionally manage all emergency communications obtaining all vital information to properly direct calls and provide accurate emergency information to callers and emergency responders.

Program Strategies:

- Continue to enhance the quality and delivery of services with a desired goal of keeping emergency response times below 7 minutes and non-emergency response times below 11 minutes.

Sheriff

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Law Enforcement Data (in minutes)			
Emergency response times	6:52	8:01	7:00
Non-emergency response times	9:45	10:43	11:00
# of Calls by Type			
All Patrol calls for service	84,792	78,265	88,100
Security checks	49,872	37,850	51,900
Traffic stops	6,806	5,655	7,080
All other patrol calls	28,114	28,157	29,120
Animal Control calls for service	5,284	5,260	5,500
Inmate transports	880	802	920
Mental transports	579	541	580
TOTAL	91,535	78,265	95,100
# of Law Calls by Zone			
Northeastern Cabarrus County	7,461	6,791	7,900
Central Cabarrus County	10,135	7,733	10,500
Mt. Pleasant Town Limits	7,722	5,692	8,030
Southern Cabarrus County	9,109	7,371	9,500
Midland Town Limits	8,478	8,373	8,900
Lake Don T. Howell	353	351	380
Northwestern Cabarrus Community	9,820	9,847	10,300
Harrisburg Town Limits	12,239	5,133	13,500
Harrisburg Vicinity	5,530	12,110	5,900
City of Concord / CPD	13,577	12,110	14,000
Kannapolis / KPD	5,530	4,890	6,000
All Other	178	134	190
TOTAL	91,535	78,265	95,100

Program Goal: Process gun permits and civil documents efficiently and accurately.

Program Strategies:

- Professionally serve civil processes in accordance with North Carolina General Statutes and assure the proper return of documents and funds.
- Scrutinize each gun permit application for accuracy to maximize safety and compliance with North Carolina State General Statutes.
- Improve delivery of service through a balance of quality of service and expediency of service.

MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of concealed permits requests	3,900	3,133	N/A
# of concealed permits issued (approved)	3,349	2,716	N/A
# of gun permit requests	2,893	2,166	N/A
# of gun permits issued (approved)	N/A		N/A
# of civil papers received	17,559	16,977	N/A
# of civil papers served	14,444	13,482	N/A
% of civil papers served	80%	79%	80%

Sheriff

Program Goal: Provide adequate training which provides knowledge and promotes confidence, good attitudes and a sense of pride in a job well done.

Program Strategies:

- Provide adequate staffing with professional, highly qualified employees.
- Improve preparedness through diversified training.
- Assure professional emergency response through adequate training.
- Provide adequate trained leadership to manage staff.
- All levels of management will complete appropriate leadership training.

MEASURES	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of Deputies with Certification	NEW	173	173
# of Deputies with Senior Deputy Status	NEW	29	35
# of Deputies with Master Deputy Status	NEW	N/A	10
% of Deputies with Advanced training	NEW	34%	40%
# of Deputies with Associate's Degree	NEW	38	N/A
# of Deputies with Bachelor's Degree	NEW	60	N/A
# of Officers/Detention Officers with Master's Degree	NEW	124	N/A
% of Sergeants, Lieutenants & Captains with Management/Leadership Training	NEW	64%	50%
% of Officers in exceeding minimum training hours	NEW	64%	50%
Total number of training hours for the Sheriff's Office	NEW	31,660	28,500

DEPARTMENT CONTACT:

Name: Sheriff Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3000

Sheriff – Jail

MISSION:

Providing professional law enforcement services to keep Cabarrus County as a safe place to work, live, and raise a family.

MANDATE:

NCGS 153A-218, 162-22, State and Federal Regulations: North Carolina Minimum Standards for Jail and Local Confinement Facilities.

OVERVIEW:

The Cabarrus County Sheriff's Office opened an annex in 2007 and a new detention facility in 2011. The detention facility is comprised of 6 different housing units and each unit contains 4 pods. The total number of beds available in the detention center is 569. The annex is made up of 4 pods and has 96 beds thus creating a maximum bed capacity of 665 for the Sheriff's Office overall. Currently only 5 of the 6 housing units in the detention center are open, which provides us 473 available beds that can be managed by staff. The annex and the 1 housing unit in the detention center are currently not open, because the inmate population does not demand it. The detention center is located at 30 Corban Avenue SE, and the annex is located at 20 Corban Avenue SE beside the Sheriff's Office. Both of these facilities are considered maximum security facilities. The detention center serves all of Cabarrus County and is the only local confinement facility in the County.

The supervision of the inmates housed in each of these detention centers is almost entirely self-contained within the custodial environment. Mandated programs such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided without the inmate ever leaving the confines of the jail.

Inmates, under the supervision of detention staff, provide cleaning, laundry, and other appropriate services within the detention center. No County custodians enter the detention area to clean or perform custodial work. No inmates leave the detention areas without being accompanied by a detention officer. Inmate healthcare is provided by Southern Health Partners, Inc., under a contract with Cabarrus County.

Food for the inmates is prepared in the detention kitchen located in the detention center. The food is prepared, portioned, and served according to jail and health standards. The detention center food service is provided by Aramark, Inc. under contract with Cabarrus County.

Under the supervision of the Sheriff of Cabarrus County, the detention center is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a detention center must be operated. Operating outside of these standards could create legal and financial troubles with the Federal Government as well as jeopardize staff and inmate safety. Inmates and staff remain a top priority.

The Cabarrus County Detention Center holds inmates meeting the following classifications:

- State pre-trial detainees.
- County prisoners with 1 day to 30 day sentence.
- Sentenced State prisoners with over 30 day sentences.
- Civil contempt/compliance detainees.
- Custody orders.

Sheriff – Jail

- NC State Misdemeanant Confine Program (SMCP) houses inmates with misdemeanor sentences of 91 days or more. This includes Driving While Impaired (DWI).
- Federal Immigration and Customs Enforcement (ICE) (287(g)) inmates are held up to 72 hours with federal reimbursement.

The Cabarrus County Detention Center is well-managed and provides cost-effective operations. As with all detention centers in North Carolina, predicting the future of detention environments is impossible. The County Commission and County Manager's office remain informed of any unique developments as they may arise.

MAJOR ACCOMPLISHMENTS:

- **Inmate Programs** – The Detention Center continued to provide the Program Re-entry Initiative, along with many more programs for Jail Inmates. These programs were continued by utilizing community volunteers. These programs include bible studies, literacy programs, alcoholic anonymous, narcotics anonymous, and domestic violence awareness groups.
- **Inmate participation** – The average inmate participation in classes for FY 2017 was 225 inmates per month in classes. This was a slight decrease from 234 the year before.
- **Volunteers** - Currently we have 118 active volunteers who have contributed a total of 2034.8 hours this FY 2017. The number of volunteers and volunteer hours utilized have decreased slightly from the previous year. With a value of \$24.14 per volunteer hour (per www.thenonproffitimes.com), this provided the Detention Center with \$49,120 worth of services for inmates, at no cost to the County.
- **Misdemeanant Program** - Continued participation in the North Carolina State Misdemeanant Confinement (SMCP) that started as a pilot in December 2011. Once an individual is convicted of a misdemeanor, they are now housed in county jails as oppose state prisons and reimbursed by the SMCP. In FY 2017, the Detention Center received \$1,135,805, a significant increase over FY 2016 (\$885,413) in payment for housing these state inmates. The payment for FY 2018 is expected to be slightly above the FY 2017 payment.
- **287(g) Program** - Continued participation in the 287(g) Illegal Immigrant Program, which allows certified Officers to place detainers on those individuals who are arrested and found to be in this country illegally.
- **Security System** - Continued working with the County Information Technology Staff to begin review and upgrade of the Jail Camera and Security System. This upgrade will greatly enhance the features available for monitoring of inmates and inmate communications to Officers.

CHALLENGES & TRENDS:

- **Staff turnover** - Staff turnover continues to be an issue. However, at this time, we are filling vacancies on the way to full staff. This has been an ongoing issue and exit interviews suggests the reasons for leaving include higher salaries, better hours and/or benefits, and the negative perception of Law Enforcement in society at this time.
- **Jail population** - Saw an increase in average daily population for FY 2017 to 336, up from 285 in FY 2016. The change in the SMCP statute that now includes all Misdemeanors and Driving While Impaired convictions has affected our Jail population by creating more SMCP eligible inmates and inmates with longer sentences in the program.
- **State Jail Regulations** – Effective December 2018, North Carolina Department of Health and Human Services will be updating current jail regulations codes. This will require a complete update of the Cabarrus County Detention Center Policy.

Sheriff – Jail

- **PREA** - With the passage of the Prison Rape Elimination Act (PREA) of 2013, we will have to continue to look at the impact this act will have on our facility. During FY 2019, we will continue to monitor how the interpretation of this act will our facility.
- **Mental Illness** – As mental health issues continue to plaque our prison and jail populations, Cabarrus County has committed to combat this illness in our Detention Center. Beginning the Stepping Up initiative during FY 2018, has begun to address some of this challenge. We have now collaborated with Cardinal Innovations to assign a full time mental health caseworker, employed by Day Mark and paid for by Cardinal.
- **Electronic devices in the Court House** – In 2018, a resident Superior Court Judge has issued an order to ban all electronic devices (cell phones, laptops, tablets) from the Cabarrus County Court House. This issue will be addressed as individuals enter through Court House Security. Educating the public on this new rule will take time.

BUDGET HIGHLIGHTS & CHANGES:

- **Equipment and Technology needs** - If equipment and technological challenges are not maintained at optimal level, officer preparedness and readiness could be impaired.
- **Inmates booked in** - The Detention Center booked in 6,691 individuals during fiscal year 2017. This was a slight increase (6,626) over FY 2016 and exceeded our FY 2017 estimate.
- **Inmates released** - The Detention Center released 6,640 individuals during fiscal year 2017. This was a slight decrease (6,657) over FY 2016.
- **SMCP** - Participating in the North Carolina State Misdemeanor Program (SMCP) brought in revenues of \$1,135,805 for FY 2017. This was an increase of almost 30% from the previous year (\$885,413). As mentioned previously, this increase is the resulted from the inclusion of all Misdemeanors and Driving While Impaired convictions in the program.
- **287(g) Program** – In FY 2017, we experienced a significant increase in inmates identified in our system as illegal immigrants. We processed 58 inmates through the 287(g) program in FY 2017, while in all of FY 2015 and FY 2016, 50 inmates were handled through 287(g). Revenues of \$5,428 were generated in FY 2017 from our continued participation in the 287(g) program. This was a significant (176%) increase (\$1,963) over FY 2016. These increases are a result of ICE initiatives, which increased the offenses that are fully processed. These initiatives began to change when the leadership of the Country changed.
- **Courthouse Security** - Interacted with 235,774 people entering the Courthouse through the Security area, for an average of 19,648 patrons, which was a slight decrease (253,470) from FY 2016.
- **Ban on electronic devices in the Court House** - The outcome of this ban and resulting impact on Courthouse Security has yet to be seen.

Sheriff – Jail

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$8,495,208	\$9,207,840	\$9,869,884	7.019%
Operations	1,816,754	2,052,410	2,032,584	-0.97%
Capital Outlay	4,767	224,075	-	-100.00%
Total Expense	\$10,316,729	\$11,484,325	\$11,902,468	3.64%
REVENUES				
Intergovernmental	\$29,582	\$ -	\$ -	-
Sales & Services	1,502,465	1,256,200	1,542,000	22.75%
Other Fin. Sources	-	111,075	-	-100.00%
Total Revenue	1,532,047	\$1,367,275	\$1,542,000	12.78%
STAFFING				
FTE Positions	164.618	163.618	163.618	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

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

Program Strategies:

- Practice a method of classification of inmates to better manage and preserve the safety of all.
- Follow and emphasize Standard Operating Procedures.
- Provide adequate staffing with professional, highly qualified, and trained employees.
- Management and control of facility provides sufficient supervision to afford necessary safety of inmates and employees.
- Encourage meeting goals suitable to maximize safety.
- Ensure there is appropriate and ongoing training of staff.
- Ensure appropriate consequences for violation of rules.
- Manage inmates in accordance with Standardized Operating Procedures, County ordinances, NC General Statutes, and Federal law.

Sheriff – Jail

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ACTUAL
# of state pre-trial detainees	6,707	6,493	6,600
# of Federal pre-trial detainees	6	1	3
# of sentenced County prisoners	1,316	1,364	1,500
# of sentenced State prisoners	1,389	1,310	1,600
# of civil contempt	97	51	60
# of compliance	429	383	400
# of custody orders	180	148	184
# of State Misdemeanant Confinement Program (SMCP)	247	261	275
Average daily inmate population	336	347	350

DEPARTMENT CONTACT:

Name: Sheriff Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3000

Sheriff – Animal Control

MISSION:

Animal Control's main objectives are to respond to animal related calls for service and provide effective investigations of cases of animal abuse or cruelty and manage reports of dangerous or vicious animals.

MANDATE:

Law Enforcement Service is mandated by the North Carolina Constitution and North Carolina General Statute 62. The level of service is not mandated.

Cabarrus County Animal Services are mandated by the Department of Agriculture Animal Welfare as to: general care of the animals that are admitted to the Shelter; the transfer or placement of animals through reclamation, adoption or rescue; and in guidance to managing the Shelter's daily population.

OVERVIEW:

The Cabarrus County Sheriff's Office Animal Control Division provides professional compassionate animal control services for all of Cabarrus County. The office responds to local domestic animal control calls and may assist in calls for service involving farm animals or wildlife. Cabarrus County Animal Control provides law enforcement services related to animal control for all 206,872 County residents, including all 5 municipalities, and covers a geographical area of approximately 367 square miles.

In addition to animal control responsibilities, the officers also perform law enforcement duties including: responding to emergency calls as the closest unit and backing up other law enforcement officers needing assistance. Patrol officers also perform some animal control duties and are trained and equipped to deal with emergency and non-emergency animal control calls. The Cabarrus County Sheriff's Office Animal Control covers animal related calls within the municipalities of Concord, Kannapolis, Harrisburg, Mt Pleasant and Midland, as well as the unincorporated areas of Cabarrus County, as mandated by the State. Cabarrus County Animal Control has partnered with Concord and Kannapolis Police Departments to provide them with some equipment and training to assist in animal control calls as they pertain to the unified ordinance (i.e. barking dogs or other violations not requiring the seizure of an animal). Cabarrus County Animal Control also partners with Northwest Cabarrus High School FFA to house farm animals recovered in cases of cruelty or neglect.

MAJOR ACCOMPLISHMENTS:

- We have established new methods for evaluating and tracking Animal Cruelty cases, including interviews with neighbors and tracking owners' progress in completion of requirements to achieve compliance.

CHALLENGES & TRENDS:

- Training continues to be a top priority. However, finding necessary training to our requirements remains a challenge. The Animal Control Division is in need of more specialized training, specifically for large animals and other specialized fields of animals. This specialized training is not widely available and may only be available out of state.
- To be better trained and more educated in all sections of Animal Control. Additionally, to be trained more on the national level and being certified in more fields of animal service. More training will provide better service to the people of Cabarrus County. More cases with more knowledge provides a better service.

Sheriff – Animal Control

BUDGET HIGHLIGHTS & CHANGES:

- Capital outlay for two replacement Animal Control trucks to replace two current trucks which have exceeded the County Vehicle Replacement Policy: Sheriff's Department Patrol Cars should be replaced at 100,000 miles, after four (4) years of service or as the Sheriff's office and Fleet Maintenance Supervisor deem necessary.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$692,619	\$663,249	\$660,584	-0.40%
Operations	77,255	94,684	94,834	0.16%
Capital Outlay	31,753	67,000	74,000	10.45%
Total Expense	\$801,627	\$824,933	\$829,418	0.54%
REVENUES				
Sales and Services	\$4,990	\$ -	\$ -	-
Miscellaneous	-	3,970	-	-100.00%
Total Revenue	\$4,990	\$3,970	\$ -	-100.00%
STAFFING				
FTE Positions	9.00	9.00	9.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

Program Goal:

- The Cabarrus County Animal Control Office is constantly working to improve delivery and quality of service to the citizens of Cabarrus County through monitored response times, setting and encouraging meeting goals suitable to maximize safety.

Program Strategies:

- Continue to enhance the quality of delivery of services with a desired goal of keeping emergency response times below 10 minutes and non-emergency response times below 15 minutes.

Sheriff – Animal Control

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Response Time in Minutes			
Emergency response time	NONE	None	10
Non-emergency response time	17.34	18:41	15
Animal Control Calls for Service			
Cabarrus County	1,718	1,638	1,800
Kannapolis (Cab. Co)	1,293	1,264	1,325
Concord City	2,260	2,346	2,325
Other	13	12	10
Total	5,284	5,260	5,460

DEPARTMENT CONTACT:

Name: Sheriff Brad Riley

Email: dbriley@cabarruscounty.us

Phone: 704-920-3000

Sheriff – Animal Shelter

MISSION:

Operated as a division of the Cabarrus County Sheriff's Department, the Animal Shelter is dedicated to serving the citizens and animals of Cabarrus County in a professional and compassionate manner. Cabarrus County is dedicated to providing compassionate care to every animal that enters our facility.

MANDATE:

According to the Department of Agriculture Animal Welfare Act, we are required to house and care for stray, seized, homeless, quarantined, abandoned or otherwise unwanted animals brought to our shelter by the public or picked up by Animal Control Officers. The quality of care provided to the animals in the shelter is mandated by the Animal Welfare Act and processes are maintained to reflect industry standards and best practices as determined by national leading Animal Welfare Agencies. All Animal Shelter operations are subject to inspection by the NC Department of Agriculture.

MAJOR ACCOMPLISHMENTS:

- **Extended hours of operation** - With the start of 2018, the Cabarrus County Animal Shelter has extended its operating hours in order to increase public access. The Shelter is now open the first Saturday of the month and extended hours on Thursday evening for adoptions and reclaims, offering the public the opportunity to visit the Shelter outside normal business hours.
- **In-house veterinarian services** - Funds that were once allocated for euthanasia have been redistributed to contract with veterinarians to visit the Shelter twice a week for animal wellness exams and advising on non-emergency medical issues. This restructuring has greatly reduced the time and money required to transport animals to and from the veterinary clinic for care. Having a wellness exam for all animals allows us to establish a medical baseline as a basis for placement decisions and to pass on medical information to the adopter or rescue group. It also helps us better identify medical needs and provide diagnoses, when applicable, by a veterinarian. Four full time employees are now certified to perform humane euthanasia (CET), eliminating the cost and need for a vet to come onsite to perform those services weekly. Cabarrus County strives to perform humane euthanasia only in severe cases, where an animal is sick, injured, dangerous, vicious or otherwise unadoptable.
- **Updated protocols** – Shelter staff have been working to update protocols and develop written standard operating procedures for all programs, cleaning and other shelter operations to ensure staff has clear understanding of processes and all processes are being followed consistently.
- **Facebook page** – Shelter staff now operate the Facebook page for the Shelter which allows us to maintain control over information published regarding animals and placements. We are able to promote animals for adoption, network with Rescue Partners for transfer placement and advertise our new hours and special events. Controlling our Facebook page allows us to maintain open lines of communication directly with the public to answer questions and to dispel misinformation.

Sheriff – Animal Shelter

CHALLENGES & TRENDS:

- **Health and welfare of animals** - Continually managing the health and wellness of animals housed at the shelter by staying up to date with the industry standards and best practices. Having large amounts of animals, young and old, healthy and sick, all living in close quarters (shelter setting), is a challenge as it allows diseases to spread quickly. Preventing disease from entering the Shelter and containing and controlling disease from being spread in the Shelter is challenging. Staff monitor animals daily, in hopes of preventing any small issue from becoming a major issue. Vaccines are administered to all animals on intake, unless vaccination history is available and deworming's are administered as needed to help to prevent disease. When disease is identified, protocols, developed with the assistance of a Veterinarian, are followed to determine the appropriate course of action, i.e.: treatment, isolation or other ways to eliminate cross-contamination to the Shelter population.
- **Monitoring Budget** - We monitor the budget and our expenses, looking for ways we can save funds. We also continue to monitor our revenues and appreciate and seek out donations for day to day needs from the public and animal medical supply companies.
- **Public perception** - Much of the public and some rescue groups have misinformed, often negative, opinions of our shelter and therefore they have a skewed understanding of what really happens there. Maintaining a positive public perception is a priority. Our goal is to create a positive perception in all public contact. We have created "happy tails" which are posted along with other positive stories about our shelter in hopes that the public will begin to see all the positive outcomes the shelter is providing.
- **Limited space** – Best practices, as determined by leading animal welfare agencies necessitate additional space. Space for the Animal Shelter has not increased. However, we doubled our personnel. Daily and weekly responsibilities of the animals are on a basis of greatest need and may fall short of industry standards.

BUDGET HIGHLIGHTS & CHANGES:

- **In-house veterinary care** – Due to the significant reduction in the number of euthanasia performed, we no longer contract for weekly euthanasia services, but now contract with veterinarians for twice weekly vet care and wellness checks to establish a medical baseline for animals in the Shelter.
- **Shelter Info/Media TV for lobby** – A monitor will scroll information in the lobby for the public with pertinent information on the Shelter and animals housed in the Shelter, featuring pictures of animals available for adoption, strays on hold for reclaim and advertising for other events. This monitor will allow the public to view animals in the Shelter without having staff escort them through the building.
- **Commercial dishwasher** – A commercial dishwasher will be used to effectively and efficiently clean and sanitize animal dishes and toys to prevent the spread of illness and disease. The commercial dishwashers provides the additional heat provided necessary to sterilize dishes and toys.
- **Enrichment** – As we grow and learn more about animal behavior, we realize the need for enhancement of Shelter environment. The Shelter budget includes a line item specifically for enrichment items, including toys, leashes and beds. The Department of Agriculture requires that we provide enrichment items to animals in our care to maintain good mental health and stability. This requires durable species and age appropriate toys and supplies to ensure we can get dogs out for walks or outdoor time away from their primary enclosure.
- **Hearing protection** – After a hearing study was performed at the shelter, it was determined hearing protection was required for all Shelter staff working in the animal areas and public who visit the animal areas in order to be in compliance with OSHA regulations.

Sheriff – Animal Shelter

- **Rabies and microchip clinic** – We now have staff that are certified to administer Rabies vaccines we have the opportunity for the Shelter to begin quarterly clinics to provide low cost Rabies vaccines and microchipping to the public.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$206,649	\$294,856	\$382,877	29.85%
Operations	60,262	107,880	91,956	-14.76%
Total Expense	\$266,911	\$402,736	\$474,833	17.90%
REVENUES				
Sales & Services	\$39,174	\$43,610	\$55,500	27.26%
Miscellaneous	\$3,219	-	-	-
Other Financial Sources	-	22,917	-	-100.00%
Total Revenue	\$42,393	\$66,527	\$55,500	-16.58%
STAFFING				
FTE Positions	4.00	6.00	6.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: To use cost-effective measures to rescue, care for and maintain quality of life for the duration of the animals' stay at the shelter and find placement for animals brought into the shelter to minimize the need for euthanasia.

Program Strategies:

- To continue to review cost associated with treatments and choosing the most reasonable treatment plan for each animal.
- To acknowledge the psychological needs of animals and meet those needs to ensure animals stay happy and healthy while in our care.
- To expand our volunteer program to help meet the growing needs and enrichment of our adoption and rescue animals.
- Continue to educate the general public and rescue groups about our progress and improvements at the shelter to build trust from citizens with stray animals to rescue.

Sheriff – Animal Shelter

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
	Cats/Dogs	Cats/Dogs	Cats/Dogs
# of animals brought into the shelter	1,221/1,375	1,443/1,242	N/A
Average number of days at shelter	NEW	14	12
% of animals needing medical services	NEW	100%	100%
Average cost per animal for standard care (2 week average stay, vaccinations/food)	NEW	\$26/\$70	N/A
% of animals reclaimed by owners	2%/27%	2%/27%	5%/35%
Euthanasia rate	15%/14%	17%/11%	10%/10%
Average number of volunteers per month	7	5	10

Program Goal: Continue collaboration within the County and multiple marketing strategies and forms of media to promote our animals for reclamation and adoption.

Program Strategies:

- **Collaborations** - Maintain current Rescue Partner relationships and continue to seek out new rescue groups to partner with in order to save as many animals as possible.
- **Events** - Plan and execute occasional adoption events held at the shelter to increase our adoptions, save lives and promote positive views of our shelter.
- **Positive publicity** - Through our Facebook page, Channel 22 adoption videos, the Cabarrus County twitter page, a shelter open house and “Happy Tales” on our website, we contribute to changing public/rescue organization perceptions. We encourage our customers (adopters and rescue groups) to write reviews about their experience at our shelter and have received many positive reviews.
- **Adopters** - All adopters are vetted for compatibility with the adoption animal, vet reference checks and renter allowances of animals to ensure that all animals go to fitting and permanent homes. Animals are ensured healthy, vaccinated, dewormed and micro-chipped before adoption. The spay/neuter surgery is included in the affordable adoption fee and is either done before adoption or within 30 days of adoption to ensure no new, unnecessary unwanted litters of animals.
- **Structured intake** - Maintaining structured intake procedure of animals, and continually looking at better policies to implement: scanning all animals for microchips, vaccinating all necessary animals and documenting initial evaluations of animals. Also, a picture is taken and all stray animals are listed on our website for the public to view in hopes to increase the animals’ chances of being reclaimed. We set up an account with the new Finding Rover app and all stray dogs are listed and pictured on it. This app helps people find their missing dogs with a special dog facial recognition program.
- **Transparency and Accountability** - We have a transparency mindset at the shelter. We provide our shelter numbers to the state yearly and also to the Animal Welfare Board quarterly. We will also provide that information to the public as it is public record.

Sheriff – Animal Shelter

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Google organization rating (stars)	4.4	4.3	5.0
Facebook review score	NEW	4.5	5.0
	Cats/Dogs	Cats/Dogs	Cats/Dogs
# of adoptions	49/147	57/111	100/300
Average fee to adopt	\$100/ \$90	\$100/ \$90	\$100/ \$90
# of adoption events (# of Animals adopted from event)	1 (7)	1 (23)	2 (All)
# of rescue partners	145	150	*
# of animals transferred to rescue partners	954/635	1,094/588	N/A
# of animals listed on Channel 22 and Finding Rover (adopted)	Approximately 30	Approximately 30	60 total (5)

* Re-evaluate rescue partners with improved approval process and identify active vs. non-active partners.

Program Goal: To decrease pet over-population of domestic animals by providing community education on responsible pet ownership, benefits of and need for spay and neuter, laws and ordinances, health and wellness and promotion of and partnerships with spay and neuter programs.

Program Strategies:

- **Partnerships** - Continue our partnership with Cabarrus Spay/Neuter Clinic to perform spay/neuter surgeries on our adoption animals. We receive a discounted rate for all surgeries, which we pass on to the adopters by helping to keep our adoption fees low.
- Continue to promote spaying and neutering pets in Cabarrus County with the help of the Cabarrus Spay/Neuter Clinic by passing out business cards and referrals to the clinic and to the Spay It Forward organization.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of animals spayed/neutered (equal to the # of adoptions, all completed at the spay/neuter clinic)	49/147	57/111	100%

DEPARTMENT CONTACT:

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

Courts Maintenance

MANDATE:

According to General Statutes (NCGS 7A-VI), the County is responsible for providing facilities for the courts.

OVERVIEW:

This cost center records facility fees collected through the Cabarrus County court system and accounts for the expenditures necessary to support and maintain the courthouse, law library and other court-related facilities.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$29,280	\$30,797	\$32,654	6.03%
Operations	216,141	249,364	233,430	-6.39%
Capital Outlay	-	10,805	-	-100.00%
Total Expense	\$246,421	\$290,966	\$266,084	-8.55%
REVENUES				
Intergovernmental	\$399,929	\$348,000	\$368,000	5.75%
Total Revenue	\$399,929	\$348,000	\$368,000	5.75%
STAFFING				
FTE Positions	0.78	0.78	0.78	-

DEPARTMENT CONTACT:

Name: Kyle Bilafer

Email: kdbilafer@cabarruscounty.us

Phone: 704-920-3201

Planning and Development – Construction Standards

MISSION:

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

MANDATE:

Building Inspections' role is mandated and specified in General Statute 153A-352.

OVERVIEW:

This division enforces the state and local ordinances, regulations and codes related to the construction, repair and/or installation of the following: new buildings, remodeling of existing buildings, electrical systems, refrigeration units, heating and air conditioning systems and plumbing systems. Construction Standards also regulates the maintenance of all buildings to at least a minimum level of life-safety and health as conferred by NC statutes and the Cabarrus County Board of Commissioners. This division also administers a portion of the septic tank permitting process, prepares Census reports and reviews all construction plans for commercial, industrial, educational, institutional and multi-family residential projects. The division investigates alleged building code violations, enforces the Cabarrus County Minimum Housing Ordinance and performs life-safety inspections on all new and existing commercial, multi-family, institutional, educational and industrial buildings. This is a county-wide service that 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, mechanical and heating and air conditioning.

MAJOR ACCOMPLISHMENTS:

- ACCELA software reports were improved and tailored to the specific data and public information needs of the Construction Standards Division.
- All inspectors earned continuing education hours in their licensed trades.
- Additional staff were added to meet the industry demand for more timely inspections processing.
- Added Electronic Document Review (EDR) online.
- Collaboration with City of Concord Development Services and County to develop and implement online plan submittal and central permitting process, which will allow us to work together with other municipalities and county zoning to stream line the building processes.

CHALLENGES & TRENDS:

- Train and certify all inspectors so that they are certified in a minimum of 2 trades.
- Provide high quality customer service.
- Maintain staff to a number of inspections so that efficient, safe, and thorough inspections are provided.
- Working to stay competitive within our region in compensation for inspector positions so that staff attrition rate is kept to a minimum.
- Working to improve inspectors' knowledge and experience to assist builders in finding solutions for problems in the field.

Planning and Development – Construction Standards

BUDGET HIGHLIGHTS & CHANGES:

- Requesting two full-time Inspector positions (1-building and plumbing and 1-electrical and mechanical) due to rising inspections numbers and contractors' expectations of next-day inspections. Positions are anticipated to begin January 2019.
- Department will be purchasing all new code books due to new 2018 code change.
- Requesting software enhancements to help with inspection scheduling and electronic document review.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$1,900,064	\$2,141,730	\$2,287,028	6.78%
Operations	94,139	177,634	\$251,520	41.59%
Total Expense	\$1,994,203	\$2,319,364	\$2,538,548	9.45%
REVENUES				
Permit & Fees	\$3,047,377	\$3,327,121	\$3,940,000	18.42%
Sales & Services	59,322	70,000	70,000	-
Total Revenue	\$3,106,698	\$3,385,121	\$4,010,000	18.46%
STAFFING				
FTE Positions	26.00	29.00	31.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

Program Goal: Efficiently provide state-mandated life-safety inspections for construction within the jurisdiction.

Program Strategies:

- Process commercial plan reviews in a timely and efficient manner (with a near-future goal of two weeks).
- Track inspection failure rate to ensure that there are no anomalies (i.e. an inspector has a 100% "pass" rate or a 100% "fail" rate).
- Provide site inspections for the construction trades of building, plumbing, mechanical and electrical within 48 hours of receiving request.

Planning and Development – Construction Standards

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of permits issued for all projects	16,160	18,152	18,200
# of inspections of construction work on property within the jurisdiction	57,167	62,516	62,600
# of building code complaints reported and investigations opened	60	57	60
% of inspectors with a pass rate of 70% or higher	80%	80%	85%
Site inspections completed within 48 hours of request	99%	100%	100%

Program Goal:

- Ensure staff has sufficient building code continuing education to provide code information to the general public, associated agencies and to permitting and inspections staff.
- Ensure staff continuing education credits are up to date for current fiscal year.

Program Strategy:

- Request appropriate funding for staff to attend classes and code conferences.
- Provide information on the County website to customers and other interested citizens.
- Provide tutoring and classes by certified instructors to insure that inspectors are given opportunity to pass exams. (Study classes are generally offered several times a month.)

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2018 TARGET
% of inspectors receiving continuing education	100%	100%	100%
% of inspectors cross-trained in trades other than primary trades	24%	32%	50%
% of inspectors working under probationary certificates*	24%	32%	10%

*Probationary certificates are issued for a limit of 3 years and cannot be renewed.

DEPARTMENT CONTACT:

Name: Kelly Sifford

Email: kfsifford@cabarruscounty.us

Phone: (704) 920-2142

Emergency Management

MISSION:

The mission of Cabarrus County Emergency Management is to save lives, protect property and promote safety and preparedness in our community. Through forward-thinking leadership and direction, we will enhance our community's ability to endure and recover from adverse events, returning our community to our normal way of life as quickly as possible.

MANDATE:

Emergency Management is mandated by NCGS 166, Article 7, which states each county is responsible for emergencies within its boundaries.

OVERVIEW:

The Emergency Management (EM) Department provides vision, direction and subject matter expertise in the fields of emergency management and fire protection in order to heighten the County's state of emergency readiness. EM activates and manages the County's Emergency Operations Center (EOC) to coordinate response and recovery activities. EM acts as the liaison to, and primary coordinating agency for, Federal and State disaster response and relief. Partnerships are maintained with non-governmental agencies to provide protective and recovery measures to our stakeholders. EM ensures County plans and procedures are consistent and are compatible with regional, state and federal guidelines. The program meets National Standards for emergency management.

MAJOR ACCOMPLISHMENTS:

- Met National standards for Emergency Management Performance Grant (EMPG). Received additional funding of \$3000.00 for completing benchmarks on time. Total funding received \$53,000.00
- Received additional funding from Duke Energy to apply to EM Planners salary bringing the total grant funding for this position to \$68,000.
- Continued major review of all county EM plans.
- Continued development of 5 year exercise schedule.
- Completed the following exercises: (5) Web-EOC State exercises; Airport Exercise, McGuire Exercise, Continuity of Operations Exercise.
- Held Local Emergency Planning Committee (LEPC) Healthcare Table Top Exercise.
- Continued North Carolina General Assembly (NCGA) requirements to assist local school systems with consolidating emergency plans.
- Updated Continuity of Operations Plan for Cabarrus County Government.
- Updated Debris Management Plan.

CHALLENGES & TRENDS:

- Decreased State and Federal grant funding for EM programs.
- NCGA school planning project is behind schedule due to State EM contractors.
- Changes in Federal Regulations require all care facilities to participate in exercises with Emergency Management.

Emergency Management

BUDGET HIGHLIGHTS & CHANGES:

- Funding for LEPC training and exercises.
- Funding for Amateur Radio Team.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$538,321	\$242,096	\$253,528	4.72%
Operations	69,726	41,197	47,196	14.56%
Capital Outlay	50,878	458	-	-100.00%
Total Expense	\$658,925	\$283,751	\$300,724	5.98%
REVENUES				
Intergovernmental	\$97,190	\$50,000	\$50,000	-
Permit & Fees	39,242	30,000	30,000	-
Sales & Services	193	-	-	-
Miscellaneous	20,000	25,000	25,000	-
Total Revenue	\$156,625	\$105,000	\$105,000	-
STAFFING				
FTE Positions	7.00	3.00	3.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.

Program Goals:

- Maintain a trained and efficient staff by meeting national benchmarks.
- Maintain Emergency Operations Center in operational readiness status.
- Assist local agencies with in-house emergency planning.

Program Strategies:

- Complete all 16 benchmarks for EMPG funding by October 1st. EMPG benchmark requirements:
 - Complete National Incident Management System (NIMS) reporting tool updating all local first responder training and NIMS policy requirements.
 - Review County Emergency Operations Plan and submit review crosswalk to State staff.
 - Complete required EM training for EM staff.
 - Conduct or participate in 3 exercises.

Emergency Management

- Meet all NIMS training requirements for County Staff assigned to Emergency Response/EOC (Non-EM).
- Update deployable County assets in State Resource Manager Board.
- Attend 2 state-wide EM conferences.
- Update state-wide mutual aid contracts.
- Update county host shelter plan.
- Manage Local Emergency Planning Committee.
- Participate on Domestic Regional Preparedness Regional Committee.
- Complete a Threat and Hazard Identification and Risk Assessment Plan and Capability Preparedness report.
- Update County profile on State Incident Management System,
- Attend 2 EM forums.
- Update debris management plan.
- Review 80% of outside agency emergency plans within 10 business days.
- Ensure each staff member completes 24 hours of EM continuing education by Dec. 31.
- Complete 30 public safety classes by Dec. 31.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of EMPG benchmarks completed	16	16	16
% of EMPG funding received	106%	100%	100%
# of outside plans reviewed	82	62	70
% of outside plans reviewed within 10 days	81%	85%	90%
# of training hours per staff	43	32	35
# of public safety classes conducted*	54	30	30

*Decline in classes due to separating classes on fire prevention out of the Emergency Management program summary.

DEPARTMENT CONTACT:

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Fire Services

MISSION:

To protect lives, preserve property and promote safety through education, code enforcement, investigations and emergency response with Cabarrus County Public Safety Agencies and providers. Through emergency manpower response to emergency scenes and provision of staffing grants to volunteer fire departments, an enhanced response program will exist to benefit the safety of our citizens.

MANDATE:

The Fire Marshal function is authorized by NCGS 153-A-234 and supported by the Cabarrus County Fire Protection Ordinance. Fire Inspections are mandated under the NC Building Code. NC General Statutes authorize Cabarrus County to provide fire service protection and to levy such taxes to provide for fire protection.

OVERVIEW:

The Fire Marshal's Office (FMO) provides fire preventive services to the County through education, code enforcement and investigative activities. The FMO coordinates with local fire service providers to ensure adequate and efficient service delivery. The FMO reviews construction documents, issues permits and inspects occupancies according to the NC Fire Code. The FMO provides technical expertise and guidance for departments in maintaining their insurance rating through the State Fire Marshal's Office. The FMO provides 24/7 emergency response County-wide.

Cabarrus County placed a Fire Manpower Response Unit in service January 2017 to augment the response of our Volunteer Fire Service providers on emergency scenes. The unit, along with certified firefighters, responds with specialized equipment to operate on labor-intensive emergency scenes to assist our Volunteer Fire Service providers. This unit will also consist of certified Emergency Medical Technicians and Hazardous Materials Responders. The implementation of this program is to help maintain a level of protection when volunteer response is reduced due to decreased volunteer availability. Staffing grants are provided to Volunteer Fire Service providers to provide additional manpower at each of the qualified Volunteer Fire Departments. These grants are used to provide dedicated personnel a minimum of 40 hours per week to enhance response. Since the implementation of this program in 2006, we have seen a decrease in overall response times for most of the Volunteer Fire Service providers.

MAJOR ACCOMPLISHMENTS:

- Eighty percent of fire departments now have the same manufacturer and model of self-contained breathing apparatus (SCBA), moving a step closer to standardization of equipment.
- Transitioning to new reporting program "Image Trend" and to mobile inspections.
- Assisted Mt. Pleasant Fire Department in receiving reduced Insurance Service Office (ISO) rating, decreasing fire insurance rates for the district. Working with Northeast Volunteer Fire Department in preparation for an ISO inspection rating lower than 9.
- Provided fire extinguisher training for county departments, daycares and business facilities.
- Expansion of the Fire Manpower Response Unit Program to allow for additional daytime and weekend coverage.

CHALLENGES & TRENDS:

- Coordinating multiple fire districts to participate in joint purchasing and cost-saving initiatives.

Fire Services

- Retention of Manpower Unit staff, 75% turnover rate in the first year. Employees lost to 24-hour shifts.
- Decrease in volunteerism resulting in decreased response capability. Working with departments on recruitment and retention as well as staffing strategies during peak demand times.

BUDGET HIGHLIGHTS & CHANGES:

- Request reclassification of one Assistant Fire Marshal II position to Deputy Fire Marshal per previous compensation study.
- Also reclassifying a Fire Lieutenant to a Fire Captain.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$108,663	\$605,256	\$687,091	13.52%
Operations	389,372	381,685	365,226	-4.31%
Total Expense	\$498,035	\$986,941	\$1,052,317	6.62%
REVENUES				
Permit & Fees	\$19,220	\$9,000	\$10,000	11.11%
Miscellaneous	5,200	-	-	-
Total Revenue	\$24,420	\$9,000	\$10,000	11.11%
STAFFING				
FTE Positions	4.00	10.00	10.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.

Fire Marshal's Office

Program Goal: Provide a fire safe community through code enforcement, inspections and investigations.

Fire Marshal's Office Program Strategies:

- Inspect 100% of commercial properties required by the Department of the Interior (DOI) to inspect by December 31. Inspections are tracked in the firehouse database.
- Respond to all fire investigations within 1 hour and determine cause of fire in 80% of cases. Industry average is 30%.
- Ensure that 50% of all rated fire districts in Cabarrus County have a rating lower than 9 by December 31.

Fire Services

- Contracted Fire Departments will have an average response time of less than 8 minutes. This exceeds National Fire Protection Standards as managed by our contract requirements.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of inspections conducted	626	804	735
# of fire violations found	934	1,240	800
# of re-inspections required	201	260	250
% of fire violations cleared	60%	79%	85%
# of fire plans reviewed	125	135	140
# of FMO responses	32	45	50
% of staff response time under 1 hour after notification	100%	100%	100%
% of fire cause determination (80%)	70%	78%	80%
% of Fire Departments with an ISO rating lower than 9	27%	36%	45%
% of Fire Departments with avg. response time of < 8 minutes	82%	100%	100%
# of prevention education classes conducted	45	42	65

Fire Services

Program Goal: Provide assistance on manpower intensive emergency scenes to assist our Volunteer Fire Service providers in service delivery.

Program Strategies:

- Provide effective and timely response to assist Cabarrus County Public Safety Agencies and providers.
- Provide manpower to help fill critical tasks as a part of fire ground operations.
- Ensure manpower staff complete 24 hours of EMT Training a year and 40 hours each quarter of firefighter training.
- Complete 3 drills per quarter.

MEASURE	FY 2017 ESTIMATE	FY 2018 ACTUAL	FY 2019 TARGET
% of calls responded to <11 minutes	97%	76%	100%
# EMT training hours	67	146	144
# firefighter training hours	578	1,900	1,500
% of incidents assigned fire operational task on fire ground	100%	73%	100%
# of drills completed per year	6	12	12

DEPARTMENT CONTACT:

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Fire Districts

MISSION:

To provide equitable and sustained level of fire protection services to citizens in the unincorporated area of Cabarrus County, to protect life, preserve property and promote safety throughout the community.

MANDATE:

NCGS 153A-233 authorizes counties to organize and maintain fire departments, enter contracts with municipal or volunteer fire departments, and appropriate funds to engage in these activities.

OVERVIEW:

Fire protection services is provided to county citizens through contracts with multiple non-profit incorporated volunteer fire departments and municipal departments within Cabarrus County. Departments are funded through established fire tax districts at various tax rates, grants, and portion of sales tax.

Funding is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district. See the program summary for Fire Districts behind the Public Safety tab.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Allen	\$ 279,371	\$ 284,729	\$ 282,798	-0.01%
Cold Water	193,108	199,427	197,115	-0.01%
Concord Rural	\$12,247	\$29,971	30,078	-
Flowe's Store	235,270	292,039	304,741	0.04%
Georgeville	223,014	227,756	227,638	-
Gold Hill VFD	34,996	34,755	35,642	0.03%
Harrisburg	835,610	854,530	836,603	-0.02%
Jackson Park	85,248	141,891	133,937	-0.06%
Kannapolis Rural	64,677	149,248	147,329	-0.01%
Midland	443,705	453,744	463,667	0.02%
Mt. Mitchell	86,230	89,155	86,516	-0.03%
Mt. Pleasant Rural	413,585	421,054	420,231	-
Northeast-Cabarrus	150,214	155,109	154,176	-0.01%
Odell	665,790	677,302	683,098	0.01%
Richfield-	8,756	9,534	9,091	-0.05%
Rimer	128,626	130,637	131,877	0.01%
Total Expenditure	\$3,860,447	\$4,150,881	\$4,144,537	-
REVENUES				
Tax Current Year	\$3,801,630	\$4,150,881	\$4,144,537	-
Property Tax District	58,817	-	-	-
Total Revenue	\$3,860,447	\$4,150,881	\$4,144,537	-

Emergency Medical Services

MISSION:

The mission of Cabarrus County Emergency Medical Services is to provide progressive, quality and pre-hospital care as a part of a comprehensive healthcare system to remain synonymous with excellence and provide a nurturing and challenging work environment. We will address the needs of our patients, provide public education and promote community wellness.

MANDATE:

The Emergency Medical Service (EMS) is mandated by G.S. 143-517, adopted January 1, 2003. The Paramedic level of care was approved by the Board of Commissioners in 1987. The service follows guidelines established by the NC Medical Care Commission and administered by the NC Office of Emergency Medical Services. The 10A NCAC 13P regulates practice and system design.

OVERVIEW:

EMS is responsible for providing advanced medical care and transport to victims of illness or injury. Paramedic care, which is the highest level of pre-hospital care available, is provided to the citizens of Cabarrus County. Paramedics deploy a variety of progressive advanced life support skills to patients during the performance of their duties and continue to be recognized as a model EMS agency across the State and Nation.

Public education increases community wellness. Low response times decrease mortality. Advanced care and programs improve patient outcomes. The community paramedic program contributes to community wellness and appropriate use of health resources. Specialty response programs from multiple agencies are supported by Cabarrus EMS paramedics. Cabarrus EMS also provides inter-facility advanced life support transfers (critical care) to address an unmet need for Cabarrus County citizens.

MAJOR ACCOMPLISHMENTS:

- Cardiac arrest survival rates exceed national standards.
- Citizen CPR rates exceed national standards.
- Provided community CPR training to 1,632 citizens.
- Received the American Heart Association Gold Award for management of heart attack patients.
- Received the Local Government Federal Credit Union Excellence in Innovation Award for Health Data Exchange (HDE) project.
- Provided for staffing of unit in area impacted by I-85 construction via contract and funds from Blythe.
- Implemented video laryngoscopy to improve patient care, improve quality and reduce risk.
- Continued partnership with local and state stakeholders to address the opioid crisis.
 - Participated in community conversation events.
 - Participated in attorney general event.
 - Participated in opioid summit.
- Conducted Workplace Violence and CPR training for the County.
- Implemented peer support counselor program.
- Actively engaged as a part of the Mental Health Advisory Board.
- Implement full pre-hire/post offer psychiatric screening for all EMS candidates.
- Expanded community paramedic roles.
- Carbon monoxide monitors placed on all units.
- Cardiac monitor replacement process initiated.

Emergency Medical Services

- Telestroke program being initiated in phases.
- Mental Health First Aid and Crisis Intervention Team training received and being provided.
- Phased implementation of a “culture of safety” plan to improve provider safety, increase patient safety, reduce risk and reduce lost work time incidents

CHALLENGES & TRENDS:

- Maintain unit hour, an industry standard for measurement of work load, utilization below 0.3. Average unit hour utilization has now reached 0.35.
- Maintain average response times of less than 8 minutes.
- Continued growth of innovative community paramedic program practices.
- Increasing healthcare costs.
- Management of unit staffing, part time utilization and overtime.
- Providing for employee time off (benefit and holiday hours).
- Recruitment and retention of credentialed paramedics.
- Substance use and mental health response.

BUDGET HIGHLIGHTS & CHANGES:

- Replacement of three advanced life support ambulances as replacements to comply with County mileage replacement guidelines and to keep emergency fleet able to respond safely in emergency situations.
- Addition of power stretchers to improve patient safety and significantly reduce EMS provider injuries.
- Implementation of GPS vehicle monitoring system to improve safety, reduce risk and increase quality.
- Addition of two community paramedics (Master Paramedics) to address their increasing role in mental health and substance use response.
- Protective footwear for all EMS team members.
- Addition of ten part time employees to address staffing issues, employee time off and to increase potential pool of future full time employees. Five are anticipated to begin in January 2019.
- Joint station with Concord Fire Station 10 moving resources to better cover western portion of County.
- Implementation of safety culture plan.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$7,024,852	\$7,196,670	\$7,670,413	6.58%
Operations	1,181,376	1,267,232	1,399,479	10.44%
Capital Outlay	512,688	720,568	497,475	-30.96%
Total Expense	\$8,718,916	\$9,184,470	\$9,567,367	4.17%
REVENUES				
Intergovernmental	\$11,381	\$61,930	\$3,000	-95.16%
Sales & Services	5,394,295	5,421,000	5,995,283	10.59%
Miscellaneous	71,000	131,000	130,000	-0.76%
Total Revenue	\$5,476,676	\$5,613,930	\$6,128,283	9.16%
STAFFING				
FTE Positions	109.31	110.81	115.31	-

Emergency Medical Services

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Efficiently respond to emergency 911 dispatches in Cabarrus County for medical and trauma emergencies.

Program Strategies:

- Insure efficient utilization of ambulance resources to promote consistent availability of response within established time parameters.
- Continually determine staffing models and deployment location of ambulance resources to enable compliance with average response time standards.
- Maintain average response time of 8 minutes or less.
- Replace four ambulances annually to ensure reliability of emergency medical response.
- GPS dispatching to assign response to closest appropriate unit.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Response time in minutes	7.2	7.5	Less than 8 minutes
% of primary unit miles less than 100,000 miles	93%	92.3%	100%
# of unit hour utilization*	0.35	0.34	0.30
# of calls	32,971	32,802**	33,500

*Industry standard for measure of workload. This is percent of time per hour units are being dispatched. We track gross unit hour utilization based on dispatch. Levels above 0.4 are considered excessive.

**Decrease in total calls with increase in patient contact calls as a result of adjustment to standby policy.

Program Goal: Provide highly skilled paramedic response increasing the chance of positive patient outcomes.

Program Strategies:

- Engage stroke, heart attack, trauma and cardiac arrest through a comprehensive system of care.
- Continually provide advanced, high quality continuing education to EMS responders.

Emergency Medical Services

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of cardiac arrest ROSC*	91.5%	77%	75%
% of cardiac arrest survival to discharge**	66.25%	39%	50%
% of stroke/heart attack accuracy***	72.5%	75%	80%
% of stroke, heart attack, and trauma transported to appropriate receiving facility	100%	100%	100%
# of training man-hours	19,417	10,251	14,000

*ROSC-Return of spontaneous circulation (regained pulse in CPR). % is total Utstein arrests regaining pulse

**National cardiac arrest survival to discharge is 26% compared to Cabarrus at 55%. We have modified tracking to now only include discharges without neurological deficit. % is number of Utstein discharges compared to total.

***Stroke/heart attack accuracy: detailed pre-hospital identification with advanced notification provided to hospital to facilitate direct transport to area of hospital for critical care. Standard is to maintain levels greater than 70%. Stroke and heart attack mimics skew the accuracy % of paramedics. % is number of accurate diagnosis compared to total.

Program Goal: Efficiently utilize resources and policies to promote quality care, reliability, fiscal responsibility and accountability.

Program Strategies:

- Establish, implement and monitor best practices in pre-hospital care.
- Continually monitor collection performance of billing vendor, collections agency and local debt set off in order to confirm best practices and performance standards.
- Promote bi-directional exchange of health information with receiving facilities.
- Promote hiring and retention of qualified pre-hospital professionals.
- Maintain a quality fleet of ambulances to provide safe transport for citizens and employees

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of EMS collections	70%	72%	74%
% of quality management infractions	0.01%	0.002%	0.05%
% of full time attrition*	7.6%	13%	5%
% of 12 Lead EKGs transmitted	100%	100%	95%
% of ambulances transitioned to new safety standards**	31%	50%	47%
Patient Satisfaction Score ***	4.8	4.9	4.9

*Consideration should be given to attrition in regards to those separated for personnel reasons or retirement.

**New ambulance safety standards being phased in with new purchases

***Result came from patient surveys with 1 being least satisfied and 5 being best satisfied.

Program Goal: Provide progressive, innovative care and education to facilitate community wellness and appropriate use of medical resources.

Program Strategies:

- Engage the community in the chain of cardiac arrest survival through community CPR awareness and training in an effort to improve cardiac arrest outcomes.
- Delivery of mobile integrated healthcare services through a community paramedic program in order to reduce hospital readmissions, promote use of most appropriate medical resources, reduce unnecessary ambulance transports and create an environment of healing in the home.
- Delivery of mandatory Cabarrus County staff training in CPR (includes all positions in County).

Emergency Medical Services

- Use of the community paramedic program to connect behavioral health patients to the most appropriate resources

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of citizens reached/trained in CPR	1,764	1,632	2,000
% of cardiac arrest patients receiving bystander CPR prior to EMS arrival*	46%	57%	61%
# of community paramedic calls	538	691	650
% of hospital readmissions prevented through community paramedics	97.5%	97%	85%

*Cardiac arrest survival increases tremendously with performance of bystander CPR. Nationally, less than 40% of patients receive CPR prior to EMS arrival.

DEPARTMENT CONTACT:

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911 Emergency Telephone System

MISSION:

Provide advanced comprehensive 911 emergency telephone services to ensure that Cabarrus County is a safe community in which to live, work and visit.

OVERVIEW:

In order to provide enhanced emergency 911 telephone services to telephone users as required by FCC regulation, the state of North Carolina enacted General Statute(s) 62A-32 through 62A-32. These statutes established a state board to track and regulate the expenditure of funds received from the wireless telephone system carriers. Laws and/or regulations have been enacted to require certain things from these carriers including the ultimate provision of Automated Name Identification (ANI) and Automated Location Identification (ALI) when a 911 call is placed from a mobile telephone.

The Cabarrus County Sheriff's Office Public Safety Answering Point (PSAP) is designated as the central answering point for all wireless 911 calls routed to Cabarrus County and landlines outside Concord and Kannapolis. Subscriber fees have been added to each cellular phone subscriber to help pay for these upgrades. The expenditure of the Wireless Emergency Telephone System funds is limited to certain expenses directly associated with the delivery of 911 services.

The Cabarrus County system includes the Intrado Intelligent Emergency Network (IEN) 911 System. Cabarrus County has installed a fully managed solution offering emergency call delivery and data management services over an Internet Protocol (IP) network. The IEN infrastructure was designed to work with existing legacy equipment and is integrated, operated and maintained to the public safety class standards. IEN lays a foundation for the development and implementation of innovative applications and services that will advance the capabilities of public safety communications and eliminate many of the challenges. This system also enhances the interoperability through the entire chain of 911 centers.

CHALLENGES & TRENDS:

- All NC public safety answering points (PSAP) will be moved over to a new ESI-net, the state 911 system, managed by the state. There is no impact for Cabarrus County, because we are currently ESI-net capable. The state 911 board will manage this system.

911 Emergency Telephone System

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$55,215	\$85,517	\$60,000	-29.84%
Operations	533,755	692,611	710,722	2.61%
Capital Outlay	285,442	16,242	20,142	24.01%
Total Expense	\$874,412	\$794,370	\$790,864	-0.44%
REVENUES				
Intergovernmental	\$614,475	\$870,733	\$789,364	-9.34%
Fees & Other	2,725	1,000	1,500	50.00%
Other Fin Sources	283,642	-	-	-
Total Revenue	\$900,842	\$871,733	\$790,864	-9.28%

DEPARTMENT CONTACT:

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Phone: 704-920-3111

Other Public Safety

DESCRIPTION:

Agencies funded through this program are non-profit and other government agencies that provide public services that complement or are not found in the array of services provided by the County.

Juvenile Crime Prevention Council (JCPC)

The North Carolina Division of Juvenile Justice partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the County Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The Division of Juvenile Justice allocates approximately \$23 million to these councils annually. Funding is used to subsidize local programs and services. Cabarrus County has been allocated \$295,111 for FY 2019. The FY 2019 adopted funds are for the approved agencies through a Request for Proposal process.

Cabarrus County Teen Court and Cabarrus Mediation, Inc. (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides an opportunity for the diversion from the traditional court system for certain first-time misdemeanor or status offenders, ages 11 through 16. This program provides an education in how the judicial system works to youth referred and youth volunteers. This program also helps youth and their families acquire and practice skills designed to foster the development of supportive and positive relationships. The program was implemented in FY 1999 with the goal to increase the capacity of the community's youth to become responsible and productive citizens.

Cabarrus County Juvenile Restitution/Community Service (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides juveniles the opportunity to fulfill their monetary restitution and community service obligations to Juvenile Court. The target population is Cabarrus County youth between 7 and 17 years of age who are referred from Juvenile Court. The goal of the program is to assist the youth in completing their court ordered obligation and to reduce further involvement with Juvenile Court.

Shift Mentoring Program (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) promotes youth development for young people in grades 6-12 during in-school and after-school hours who have been referred through juvenile court, law enforcement or school personnel. The program promotes healthy human connections through structured adventure activities, life skill training, and group mentoring that emphasizes team building, leadership development, increased communication, conflict resolution skills and problem solving abilities. The contract with this agency began with the FY 2013 budget year.

Rowan County Youth Services Bureau, Inc. (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides sex offender specific evaluations and treatment to Cabarrus County youth. Evaluations will address juveniles with behavior problems, particularly those of a sexual nature, by providing evaluations and recommendations for treatment in a timely manner. Sex offender treatment includes group, individual, and family therapy for juveniles who have been adjudicated with a sex offense. Target youth will be between the ages of 6 and 17. The contract with this agency began with the FY 2013 budget year.

Other Public Safety

Positive Parenting Program (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) is a multi-level system of evidenced based interventions for parents of children, and teenagers, who have, or at risk of, developing behavior and emotional problems. It equips parents with the skills and confidence they need to be self-sufficient in order to manage family issues appropriately by using parenting strategies focusing on developing positive relationships, attitudes and conduct. Parents learn/develop effective behavior management strategies to deal with a variety of behavior problems. The contract with this agency began with the FY 2017 budget year.

Fostering Solutions Crisis Bed

Fostering Solutions offer temporary specialized foster care on an emergency basis for delinquent and undisciplined youth. Youth served are ages 6-17, males and females, referred for placement by the Department of Public Safety. Youth are placed for short term to allow time for appropriate placement planning. A comprehensive clinical assessment and child and family team meeting will be completed to assist with determination or services needed.

Medical Examiner

The Medical Examiner is responsible for investigating deaths within Cabarrus County that are unattended or occur under questionable circumstances. This function is part of a statewide system supervised and financed primarily at the state level. County funding is mandated. The State raised the required rate of payment for autopsies in FY 2014 and the rate for investigations in FY 2015 resulting in an increase in our estimated costs of nearly 30%.

North Carolina Forest Service – Cabarrus County Ranger

The Forest Service is responsible for the complete forestry program in Cabarrus County under a cooperative agreement between the N.C. Department of Environment, Health and Natural Resources and the Board of Commissioners, as authorized by G.S. 113-54 and 113-59. Historically, the State paid 60% of the cost of this program and the County paid the remaining 40%. The current state legislature has proposed a tiered system of participation for counties based on their size. The Ranger works with several county, state and federal agencies in promoting sound use of natural resources. There are four major program areas:

1. Forest Fire Control - Works with local fire departments to suppress wildfires in woodlands, investigate causes and pursue legal action if warranted.
2. 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.
3. 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.
4. 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. The increase in this year's budget request is due to \$8,950 for an additional Fire Equipment Operator position.

Other Public Safety

Sales Tax - Fire Districts

Funding is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district. See the program summary for Fire Districts behind the Public Safety tab.

Separation Allowance-Law Enforcement

Cabarrus County administers a public employee retirement system ("the Separation Allowance"); a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. The Separation Allowance is equal to .85% of the annual equivalent of the base rate of compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. For reporting purposes, the Separation Allowance is presented as a fund in which law enforcement is reported in the General Fund and not the Pension Trust Fund as in the past.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Separation Allowance	\$274,689	\$291,382	\$424,499	45.68%
Consultants	532	1,300	1,300	-
JCPC Grants				
Teen Court	55,914	55,915	-	-100.00%
Teen Court Restitution	69,301	69,015	-	-100.00%
Medical Examiner	122,550	122,500	122,500	-
Forester	52,150	94,513	95,713	1.27%
JCPC-unallocated	-	-	295,111	100.00%
Shift Mentoring Program	66,627	53,696	-	-100.00%
Rowan YSB	12,182	15,485	-	-100.00%
Positive Parenting Program	50,234	45,000	-	-100.00%
Fire Districts – Sales Tax	975,699	900,000	979,177	8.80%
Fostering Solutions Crisis Bed	40,800	56,000	-	-100.00%
Equipment and Furniture	312,911	-	-	-
Total Expense	\$2,033,589	\$1,704,806	\$1,918,300	12.52%
REVENUES				
Sales Tax	\$975,698	\$900,000	\$979,177	8.80%
JCPC unallocated	-	-	295,111	100.00%
Shift Mentoring	66,627	64,196	-	-100.00%
Rowan YSB	11,200	16,485	-	-100.00%
Positive Parenting Program	50,234	45,000	-	-100.00%
Fostering Solutions Crisis Bed	40,800	37,000	-	-100.00%
Teen Court	55,914	59,000	-	-100.00%
Teen Court-Restitution	69,301	72,515	-	-100.00%
Other Financing Sources	312,911	-	-	-100.00%
Total Revenue	\$1,582,686	\$1,195,111	\$1,274,288	6.63%



ECONOMIC AND PHYSICAL DEVELOPMENT

Economic Development – Incentive Grants

PROGRAM DESCRIPTION:

In order to expand economic development options for Cabarrus County that will diversify the tax base, offer improved employment opportunities for its citizens and promote the economic growth and welfare of the business and industrial community, the Board of County Commissioners has implemented guidelines to encourage new industry location decisions within the County and to assist existing industrial expansions. The Industrial Development Incentive program has assisted in bringing major corporations to Cabarrus County, along with encouraging expansions of several existing corporations.

INCENTIVE GRANTS:

(Abbreviations below: TY=Tax Year, FY=Fiscal Year)

4540 Fortune Ave, LLC (TY2018 FY2019 - TY2020 FY2021)

Initiation currently projected for TY2018. Based on an Estimated Eligible Valuation of approximately \$8,200,000 we will appropriate \$49,000 for FY2019. 85% of qualifying amount will be granted to company for three consecutive years.

Amazon (TY2019 FY2020 - TY2021 FY2022)

No FY2019 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2019.

Beacon Partners

This grant is to be budgeted and paid by Manager's office &/or Finance. Grant is an upfront grant for the development of a business park with five new buildings. Maximum grant is \$930,240 towards infrastructure improvements with clawback provisions based on an estimated eligible valuation of \$53,000,000 through TY2020.

Celgard (TY2012 FY2013 – TY2016 FY2017)

No FY2019 impact as prior appropriations are projected to finance all grant obligations. A grant with three overlapping phases was awarded with 85% of qualifying amount to be granted for 4 years per phase. The second grant was terminated with no awards having been paid.

Classic Graphics (TY2020 FY2021 - TY2022 FY2023)

No FY2019 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2020.

Corning Inc. (TY2013 FY2014 – TY2023 FY2024)

No FY2019 impact. Corning is projected to have an Estimated Eligible Fixed Asset Valuation of approximately \$39,300,000 for TY2018. Based on current projections, prior appropriations will finance the first two grant's obligations. In total, there are currently three grants. For the first and second grant, 85% of qualifying amount is to be granted to industry for three consecutive years. For the third grant, 85% of qualifying amount is to be granted to industry for five consecutive years. FY2018 is projected to be the final year for Corning's second grant. The third grant is projected to initiate for TY2019.

Economic Development – Incentive Grants

FedEx Ground (TY2018 FY2019 - TY2020 FY2021)

Initiation currently projected for TY2018. Based on an Estimated Eligible Valuation of approximately \$26,800,000 we will appropriate \$160,000 for FY2019. 85% of qualifying amount will be granted to company for three consecutive years.

Fly Right (TY2017 FY2018 - TY2019 FY2020)

No FY2019 impact. Projected to have an Estimated Eligible Fixed Asset Valuation of approximately \$2,835,000 for TY2018. The TY2018 obligation will be financed by funds reallocated from a terminated grant. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2017.

Haines, JJ (TY2019 FY2020)

No FY2018 impact. 85% of qualifying amount will be granted to company for one year. Initiation currently projected for TY2019.

Intertape Polymer Group (TY2018 FY2019 - TY2022 FY2023)

Initiation currently projected for TY2018. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$47,200,000 we will appropriate \$281,000 for FY2019. A second grant with an overlapping time frame to the current grant has been awarded to IPG. For the current grant, 85% of qualifying amount is to be granted to industry for five consecutive years. For the second grant, 85% of qualifying amount is to be granted to industry for three consecutive years.

ISE Enterprises (TY2019 FY2020 - TY2021 FY2022)

No FY2019 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation possible for TY2019 but the grantee's plans are fluid, at this time.

iTek Graphics, Inc. (TY2017 FY2018 - TY2019 FY2020)

Initiation currently projected for TY2017. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,050,000 we will appropriate \$25,000 for FY2019. 85% of qualifying amount will be granted to company for three consecutive years.

Johnson Concrete (TY2019 FY2020 - TY2021 FY2022)

No FY2019 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation possible for TY2019.

Pepsi Bottling Ventures (TY2017 FY2018 - TY2021 FY2022)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$15,000,000 we will appropriate \$90,000 for FY2019. 85% of qualifying amount will be granted to company for five consecutive years.

Economic Development – Incentive Grants

2010 North Carolina Research Campus, Inter-local Agreement

(Inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County agrees to pay up to 85% of its ad valorem taxes actually received on the incremental increase in valuation of property in the Development Financing District. The incremental ad valorem tax revenues are to be used for and are limited to no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements.

2018 Kannapolis Inter-local Agreement (subject to change as agreement has not been finalized)

(Inter-local agreement with the City of Kannapolis to support the funding of downtown revitalization) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County agrees to pay 85% of the taxes collected on the incremental increase in assessed real property value for selected parcels for TY2019 through TY2038 (specifically ends June 30, 2039). TY2018 will serve as the base year valuation (if un-included parcels are later combined with included parcels then value of previously un-included parcels for TY, immediately preceding combination, will be included in the base value, going forward). The funds are required to be used for the payment of debt service or capital expenditures in connection with downtown revitalization.

PreGel (TY2021 FY2022 - TY2023 FY2024)

No FY2019 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation currently projected for TY2021.

Rehab Development (TY2016 FY2017 – TY2020 FY2021)

This grant is budgeted and administered by Manager's office &/or Finance. A loan totaling \$105,000 is paid in 5 annual installments of \$21,000 each to developer. If indicated investment is substantially completed at end of term then the loan will be forgiven. FY2019 will be budgeted for the 3rd of 5 loan payments, in the amount of \$21,000.

S&D Coffee & Tea (TY2015 FY2016 - TY2022 FY2023)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$16,350,000 for TY2018 we will budget \$87,000 for FY2019. The combined current and prior budgeted funds are projected to finance the remaining obligations for this grant, at this time. Four phases were awarded with 85% of qualifying amount to be granted for five consecutive years, per phase. FY2019 will be the fourth grant year.

Silverman Group (TY2017 FY2018 - TY2021 FY2022)

Initiation for first three (3) year grant currently projected for TY2017. Based on an Estimated Eligible Valuation of approximately \$9,000,000 we will appropriate \$54,000 for FY2019. A second grant with an overlapping time frame to the current grant has been awarded to Silverman with 85% of qualifying amount to be granted to company for three consecutive years, per grant.

Economic Development – Incentive Grants

Simon/Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC (TY2015 FY2016 - TY2020 FY2021)

Based on an estimated Eligible Fixed Asset Valuation of approximately \$5,900,000 we will appropriate \$34,000 for FY2019. 85% of qualifying amount will be granted for six consecutive years. FY2019 will be the fourth grant year.

SkyGroup Investments / iFly (TY2019 FY2020 - TY2021 FY2022)

No FY2019 impact. 85% of qualifying amount will be granted to company for three consecutive years. Initiation possible for TY2019.

SunCap Charlotte (TY2018 FY2019 - TY2020 FY2021)

Initiation currently projected for TY2018. Based on an estimated Eligible Valuation of approximately \$30,000,000 we will appropriate \$179,000 for FY2019. 85% of qualifying amount will be granted to company for three consecutive years.

TPA (TY2017 FY2018 – TY2023 FY2024)

This grant is to be budgeted and paid by Manager's office &/or Finance. Grant is an upfront grant for the development of a new building. Maximum grant is \$1,487,500 towards infrastructure relocation/improvements with clawback provisions based on 85% of an estimated eligible valuation of \$50,000,000 for TY2019 through TY2023.

Yokohama Tires (TY2019 FY2020 - TY2023 FY2024)

No FY2019 impact. 85% of qualifying amount will be granted to company for five consecutive years. Initiation possible for TY2019.

BUDGET HIGHLIGHTS & CHANGES:

- FedEx Ground
- Intertape Polymer Group
- iTek Graphics, Inc.
- Pepsi Bottling Ventures
- Rehab Development
- S&D Coffee & Tea
- Silverman Group
- Simon/Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC
- SunCap Charlotte

Economic Development – Incentive Grants

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Flyright	\$63,535	\$37,000	\$ -	-100.00%
PreGel, Inc.	70,702	-	-	-
Creamery - Concord, LLC	11,133	-	-	-
390 Business Boulevard LLC	33,004	-	-	-
SeaLife	82,477	38,000	34,000	-10.53%
Beacon Partners	419,298	-	-	-
Hotel Concord	21,000	21,000	21,000	-
SunCap	-	192,500	179,000	-7.01%
4540 Fort	-	-	49,000	-
iTek	-	27,000	25,000	-7.41%
Silverman	-	54,000	54,000	-
TPA Group	-	1,487,500	-	-100.00%
Fed Ex	-	-	160,000	100.00%
Intertape	-	-	281,000	100.00%
Corning	-	318,000	-	-100.00%
S & D Coffee and Tea	-	140,000	87,000	-37.86%
Pepsi	-	89,000	90,000	1.12%
Total Expense	\$701,149	\$2,404,000	\$980,000	-59.23%

DEPARTMENT CONTACT:

Name: Bill Kouri

Email: whkouri@cabarruscounty.us

Phone: 704-920-2433

Planning and Development - Planning

MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state and local laws, ordinances and regulations related to the use of land, thereby, building a viable community where citizens, businesses and industry thrive together.

MANDATE:

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

OVERVIEW:

The Planning Division is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, conditional use permits and variance requests, coordinating subdivision and rezoning reviews and initiating and preparing ordinance amendments. Long-term planning services include creating and updating long-term planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County.

The planning division also provides staff assistance to Cabarrus County Schools for site selection and future growth planning. Transportation planning services provided through staff representation and participation on Metropolitan Planning Organization committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners (BOC) and work on special projects for the County Manger. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 addressing administration, including data entry and system maintenance for the entire County.

MAJOR ACCOMPLISHMENTS:

- Provided technical assistance to Cabarrus County Schools for multiple school campus site searches.
- Provided technical assistance to Cabarrus County Schools for revised capacity study, generation rates and updates to ACCELA reporting system for school capacity planning.
- Provided technical assistance to Cabarrus Economic Development Corporation (CEDC), including proposal for the Intertape Polymer Group project, which located a new facility in Midland, NC.
- Provided staff representation to, and technical assistance for, Cabarrus Rowan MPO/NCDOT CTP update.
- Provided technical assistance for multiple Infrastructure and Asset Management projects.
- Provided technical assistance for multiple Active Living and Parks projects.
- Provided technical and mapping assistance to the Cabarrus County Sheriff's Department.
- Provided technical and mapping assistance to County Emergency Management and Fire Marshal's Office.
- Participated in City of Kannapolis Long Range Plan update process.
- Participated in Town of Mount Pleasant Area Plan update process.
- Participated in City of Concord Long Range Plan update process.
- Started Harrisburg Area Land Use Plan update process with the Town of Harrisburg.
- Transitioned responsibility for site plan review to planning staff.
- Processed several ordinance amendments due to adopted legislation and further recognition of non-conformities in unincorporated Cabarrus.
- Participated in Regional Freight Study coordinated by Centralina Council of Governments (CCOG).

Planning and Development - Planning

- Participated in two Regional Transit Studies, one coordinated by CCOG and one coordinated by NC Department of Transportation (NCDOT).
- Participated in phase one of the Town of Harrisburg Utility Master Plan update.
- Participated in Cabarrus County Long Range Public Transportation Plan Request for Proposal process.

CHALLENGES & TRENDS:

- Number of subdivisions submitted for unincorporated County increased by 10% in FY2017 but is trending downward in FY2018.
- Frequency of addressing conflicts reported by Communications/Dispatch continues to increase.
- Number of development approvals in Town of Harrisburg is creating additional E911 addressing service need for the Town and more time spent on addressing specific Harrisburg issues.
- Continue to explore ways to eliminate duplicate work for 911 Coordinator.
- Work in the ACCELA system is required for reporting and for record types. Work delayed due to lack of technical support.
- Number of cases submitted for Planning and Zoning Commission consideration remains comparable to FY2016 and FY2017.
- Anticipate significant amendments to ordinance based on consideration and adoption of HB548 sometime during FY2019.

BUDGET HIGHLIGHTS & CHANGES:

- Adopted several text amendments related to legislation as well as amendments further recognizing non-conformities located in unincorporated Cabarrus.
- Adopted new Cabarrus County Development Ordinance, which combined zoning, flood and subdivision ordinances into one complete document.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$455,048	\$542,739	\$533,381	-1.72%
Operations	70,161	125,748	49,712	-60.47%
Total Expense	\$525,209	\$668,487	\$583,093	-12.77%
REVENUES				
Permit & Fees	\$10,618	\$6,100	\$8790	44.10%
Sales & Services	12,457	98,015	68,503	-30.11%
Other Financial Sources	-	74,176	-	-100.00%
Total Revenue	\$23,075	\$178,291	\$77,293	-56.65%
STAFFING				
FTE Positions	6.00	6.00	6.00	-

Planning and Development - Planning

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.

Program Goal: Provide technical assistance to Cabarrus County Schools for effective management of student growth.

Program Strategies:

- Maintain accurate building permitting data and project data using the ACCELA permitting system to determine where growth is occurring.
- Assist with school site identification in accordance with the Cabarrus County Schools Site Design Guidelines.
- Assist with student projections for future school planning needs.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of school site analysis projects with staff participation	3	3	5*
# of reports provided to schools with permit data	52	52	52
# of requested changes to report implemented	1	1	0

*3 Elementary, 1 Middle and 1 High School.

Program Goal: Provide effective long range planning services for unincorporated Cabarrus County.

Program Strategies:

- Participate in partnerships for growth management
- Produce staff reports that Include information on long-term plan consistency for consideration when presented to Planning and Zoning Commission and Board of Commissioners.
- Foster relationships with other jurisdictions and agencies where there are opportunities to partner.
- Participate in multi-jurisdictional and regional projects when appropriate.

Planning and Development - Planning

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of multi-jurisdictional projects with staff participation	9	3	3
# of County small planning areas with adopted plans	5	5	5
# of cities or towns with area plans	4	4	4
# of area plans updated or revised	0	1	0
# of new joint plans adopted	1	1	0

Plans Include:

FY 2017 - Morehead Road Small Area and Economic Development Plan (New Plan Adopted by BOC in May 2017), Harrisburg Area Land Use Plan Update, Kannapolis Land Use Plan Update, Town of Mount Pleasant Land Use Plan Update, City of Concord Land Use Plan Update, Regional Freight Study Coordinated by CCOG, Regional Transit Plan Coordinated by CCOG, Regional Transit Plan Coordinated by NCDOT, Town of Harrisburg Utility Master Plan Update, Phase I

FY 2018 - Harrisburg Area Land Use Plan (Present Update to BOC), Cabarrus County Long Range Public Transportation Plan (Participate in Update), Town of Harrisburg Utility Master Plan Update, Phase I (Participate in Update)

FY 2019 - Cabarrus County Long Range Public Transportation Plan (Plan Presented to BOC for Consideration), Update to CTP (Next Cycle), Eastern Area Land Use Plan Update to Incorporate Town of Mount Pleasant Plan (Start Process)

Program Goal: Provide timely reviews for subdivisions.

Program Strategies:

- Encourage pre-submittal discussions and meetings with staff prior to submittal for minor subdivisions.
- Review and approve 90% of plats submitted within 30 days of submittal.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of plats reviewed by staff	71	62	54
# of plats approved within 30 days of submittal	63	54	54
% of plats approved within 30 days of submittal	89%	87%	100%

Program Goal: Provide timely reviews for projects submitted for Planning and Zoning Commission consideration.

Program Strategies:

- Require pre-application meetings for projects that require Planning and Zoning Commission consideration.
- Educate applicants about process and standards of consideration during pre-application meetings.
- Present 90% of Planning and Zoning Commission cases to the Board for consideration within 60 days of submittal

Planning and Development - Planning

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of Planning and Zoning cases submitted for Commission consideration	10	11	10
# of cases presented and considered by Planning and Zoning Commission within 60 days	9	9	10
% of cases presented and considered by Planning and Zoning Commission within 60 days	90%	82%	100%

DEPARTMENT CONTACT:

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Planning & Development – Community Development

MISSION:

To provide housing rehabilitation and referral services to underserved populations that result in energy efficient, safe and affordable housing for low to moderate income, disabled and elderly residents that promotes aging in place.

MANDATE:

Community Development is not mandated but is authorized by § 153A-376.

OVERVIEW:

The Community Development Division applies for and administers, state, federal and private grants to rehabilitate housing, provide energy efficiency upgrades, construct new infrastructure and provide economic opportunities to low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME Investment Partnership program funds from the US Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation, production of rental units and other housing opportunities. Cabarrus County has allocated two years' worth of HOME funding in order to partner on a tax credit rental project for the elderly. Construction on the rental project should begin this year.

Other programs include the Weatherization Assistance program (WAP), Heating and Air Repair and Replacement Program (HARRP) and Housing and Home Improvement (HHI). These programs provide energy efficiency upgrades to homes, repairs and/or replacements of HVAC systems, installation of accessibility improvements and other necessary home improvements for the elderly. Housing and Home Improvement is a program that is only for elderly persons, and the WAP and HARRP programs are for low income persons and families with priority given to elderly and disabled persons. All of these programs are used cooperatively to assist low income, elderly and disabled residents with safe, affordable housing. Additional benefits to the County are reducing Medicare and Medicaid costs by reducing falls and allowing elderly and disabled persons to age in place.

Cabarrus County's grant funding is 100% federal and state for the WAP and HARRP programs. The HHI program is 90% federal and 10% local match. The HOME program is 75% federally funded and 25% locally funded for activities, however, staff is not proposing to pursue HOME funding this year, so no local match would be required this year.

MAJOR ACCOMPLISHMENTS:

- Staff surpassed unit obligations for the WAP and HARRP programs last year.
- Staff obtained the Duke Helping Homes Fund grant, which has allowed expansion of HVAC and health and safety services.
- Repairs were provided to 124 residences and/or households this year.
- Staff secured \$352,302 in federal and state grant funding this year as well as \$116,684 in private funds.
- Worked with Prosperity Unlimited, Wesley Community Development Corporation and City of Kannapolis to acquire tax credit funding for a senior rental housing project, which should begin construction this year.

CHALLENGES & TRENDS:

- Staffing and budgeting are difficult for the Community Development Division due to late release dates for funding amounts from all of the grant programs. The funding amounts are typically released well after the County's budget submission dates and usually after the County budget is approved.

Planning & Development – Community Development

- WAP and HARRP funds were released late again this year, which delayed the beginning of work for those programs. These delays create difficulties in completion of the contracted number of units each year.
- The County provides 10% of the funding for the Home and Community Care Block Grant through a local match and partially funds the salaries of the Community Development staff.
- Waiting lists are maintained for WAP and HARRP and are growing rapidly. Staff has encountered difficulty with qualifying applicants for full housing rehabilitation due to the requirements. For that reason, staff has requested that HOME program funds be diverted to a tax credit rental housing project for the elderly for the past two years. This project has moved slowly due to bidding and financial issues as well as taking the necessary steps to meet program guidelines.

BUDGET HIGHLIGHTS & CHANGES:

- The Community Development budget will be projected with last year's grant information, which is the method used the last four years due to the late notice regarding funding amounts and are amended as funding levels are identified.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$186,472	\$190,916	\$198,678	4.07%
Operations	383,331	451,926	388,453	-14.04%
Total Expense	\$569,803	\$642,842	\$587,131	-8.67%
REVENUES				
Intergovernmental	\$399,599	\$398,732	\$373,616	-6.30%
Sales & Services	728	-	-	-
Miscellaneous	43,518	6,803	-	-100.00%
Other Financial Sources	-	33,348	-	-100.00%
Total Revenue	\$443,845	\$438,883	\$373,616	-14.87%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts, and looks ahead to preserve quality of life.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect County assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

Program Goal: Provide energy efficiency improvements to increase energy efficiency in housing for low income, elderly, disabled persons and families.

Planning & Development – Community Development

Program Strategies:

- Increase energy efficiency of homes through WAP and Duke funded services.
- Reduce health and safety hazards in the home.
- Secure as much funding as possible.
- Process as many requests as possible.
- Promote programs to inform public.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of homes weatherized	27	26	26
Average Cubic Feet per minute reduction in air infiltration in weatherized homes	991	802	600
% of customer satisfaction with weatherized units	99%	99%	99%
# Affordable Senior Rental units produced	0	0	60
Funding received	\$218,824	\$267,932	\$230,000
Funding expended	\$199,472	\$253,745*	\$230,000
# of people on waitlist	30	32	40

*Additional funds will be rolled over for use in the new year.

Program Goal: Provide housing repairs and accessibility improvements to allow for aging in place.

Program Strategies:

- Improve access to homes through installation of accessibility features for older adults.
- Make miscellaneous housing repairs to provide safe, sanitary housing conditions for older adults such as floor repairs, window and door replacement, locks, etc.
- Repair or replace appliances such as HVAC (repair only), water heaters, refrigerators and stoves.
- Coordinate with other resources such as nonprofit agencies, municipalities and other partners to better serve citizens regarding housing repairs and accessibility needs.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of handicap modifications	30	16	27
# of other housing repairs	22	20	25
# of appliances replaced/repared	33	33	25
Total # of households served	85	69	75
# of referrals to other assistance agencies	14	14	16
# of referrals from other assistance agencies	16	11	18
Average cost of service per unit for HHI	\$807	\$748	\$740
% customer satisfaction with HHI	99%	99%	99%
Funding received	\$68,590*	\$45,588*	\$51,506*
Funding expended	\$52,330	\$51,670	\$51,506
# of people on waitlist	53	50	40

*Funding requires 10% local match and this includes Community Development Block Grant recaptured funds that were used as urgent repair funds.

Planning & Development – Community Development

Program Goal: Repair or replace HVAC systems for elderly, disabled and low income families.

Program Strategy: Provide HVAC repair or replacement for elderly, disabled and low income persons (200% of poverty) in order to maintain safe living conditions and allow elderly persons to age in place.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of HVAC systems repaired or replaced	26	19	12
% of clients 100% of poverty or less	67%	52%	50%
% of clients elderly and/or disabled	57%	35%	52%
Average cost per unit for HVAC repair/replacement	\$5,350	\$5,570	\$5,400
Funding received	\$141,281*	\$111,527	\$98,200
Funding expended	\$139,077*	\$111,441	\$98,200
# of people on waitlist	0	5	5

*Duke program funded additional units this year which skewed the number of clients at poverty numbers. The income qualification requirements for that program are a little higher.

** Over funding received due to using Duke rebate program funds received last fiscal year.

DEPARTMENT CONTACT:

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Planning and Development – Soil & Water Conservation

MISSION:

The Cabarrus Soil and Water Conservation District (CSWCD) encourages the informed and responsible stewardship of the land and all of its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, students and various groups in the community with understanding, planning, application and maintenance of sound conservation and land use practices.

MANDATE:

NCGS § 139 Soil & Water Conservation District Law of North Carolina, as amended; NC Agricultural Cost Share Program for Non-point Source Pollution Control (NCGS § 143-215.74); Community Conservation Assistance Program (GS § 143-215.74, Part 11, as added by Session Law 2006-78); Environmental Management Commission Regulations for Animal Waste Management (15A NCAC 2H.0217; and Sediment Pollution Control Act (NCGS § 113A-61).

OVERVIEW:

CSWCD was chartered as a single-county sub-unit of State government on August 28, 1963. Under the local guidance of an elected board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the County are identified and prioritized. CSWCD conservation plans and environmental education/outreach programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources in addition to energy and human resources provides for food and fiber. Additionally, conservation maintains the green infrastructure essential for environmental services including clean air and water that benefit all residents and visitors of Cabarrus County. CSWCD works under an operational agreement in partnership with the Federal Natural Resources Conservation Service, state division of Soil & Water Conservation in the Department of Agriculture and Consumer Services, Cabarrus County and local municipal governments. The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives and federal, state and local mandates. County and private funds leverage federal and state funds as well as in-kind contributions.

MAJOR ACCOMPLISHMENTS:

- Resource Conservation Coordinator, Tammi Remsburg, was trained as a facilitator on two new curriculums: Project Food, Land and People and Project Learning Tree. With her previous training in Project Wet, she is able to offer at least three educator curriculum trainings per year. She provided 4 trainings to over 60 educators in PY 18.
- Local students advanced to area and state contests in PY 17, including the state Envirothon, poster and public speaking contests. Of the eight total contests, Cabarrus County students placed in the top three in six contests in the area competition. Cabarrus county students placed first in the area competition for 3rd grade poster, 6th grade computer slide show and 7th grade and 8th grade public speaking . One Cabarrus County Envirothon team placed fourth at the NC Envirothon for the second year in a row.
- Pre-K classes and cooperative planning and teaching with City of Concord and county park environmental educators has been added to CSWCD's sustainability education impact on the community.
- Initial connections with the Concord Wildlife Alliance, Cabarrus Partnership for Children and Cabarrus County Schools will lead to increased programming options.
- Reinstatement of a public cleanup site for Big Sweep Cabarrus will lead to more public opportunities to participate in citizen science.

Planning and Development – Soil & Water Conservation

- Resource Conservation Specialist Clint Brooks received a scholarship opportunity to attend Natural Resources Conservation Service (NRCS) Conservation Planning Bootcamp in Lincoln, NE. This course teaches new field employees how to guide decision makers through a comprehensive conservation planning process that complies with national policy. The course uses classroom and field experience to demonstrate to participants how the Agency and its conservation partners work together to conserve, maintain and improve natural resources while meeting our customers' needs.
- With funding from the Clean Water Management Trust Fund and Cabarrus County the CSWCD will be able to preserve 77.6 acres that includes Suther Wet Prairie Natural Area. The State of NC will designate the Suther Wet Prairie as a State Natural Area.
- Cabarrus County funding will fund the repair of a stormwater wetland behind JM Robinson High School. The wetland site will be able to be utilized by the school for education.
- CSWCD also received a grant from the NC Department of Agriculture and Consumer Services for a conservation easement on 35.5 acres. The grant is to preserve prime and important soils on working farms.
- Efforts have been made in the past to work with landowners that have not participated in cost share programs. New landowner outreach has been successful.

CHALLENGES & TRENDS:

- Although the state education board sees the value in environmental education, the required standards and demands on teacher's time make it difficult for teachers to carve out time for CSWCD to visit their classroom. We hope to accomplish this by incorporating state standards in all classes offered. Also by working closely with the district administration in Cabarrus County, Kannapolis City and private and charter schools, CSWCD hopes to get the information out to the teachers in an enhanced manner.
- A decrease in the Natural Resource Conservation Service presence in our field office has resulted in less federal programs being implemented.
- Organizational transition over the past year has been costly in time and resources. Two new employees have been hired and are being trained.
- Conservation Field School has very limited use for educational programs due to access and infrastructure challenges.
- Respondents in the Cabarrus County 2016 Community Survey indicated that protecting water quality and the environment was one of the top three priorities for community issues that community leaders must address. A major challenge is the fact that there are approximately 184 stream miles monitored in the County of which 150 miles (82%) are officially designated as having "impaired" water quality according to the 303(d) listing as mandated by the Clean Water Act. These waterways fail to meet Clean Water Act standards in one or more of the following parameters (general): high water temperature, aquatic life, fecal coliform, turbidity, heavy metals, chlorophyll a (indicates algae), water supply suitability, pH, dissolved oxygen, and/or aquatic weeds.
- The rate of conversion of agricultural land to non-agricultural use is continuing to accelerate in spite of the fact that cost of services studies for urbanizing counties demonstrate that property taxes on agricultural land exceed the value of services received while the opposite is true for residential land. From 2004-2016, over 34,900 acres of farmland in the Present Use Value program was converted to other uses. In tax year 2017 approximately 2000 acres were removed from the present use program in Cabarrus County.
- Two of the counties confined animal operations have closed during this past year. An 8 house broiler chicken operation was closed last year, with a new owner keeping 4 open and possibly expanding. Two new chicken houses were built on an existing 8 broiler house farm. Also, a 90-head dairy operation has closed leaving only four active dairies in the County.

Planning and Development – Soil & Water Conservation

BUDGET HIGHLIGHTS & CHANGES:

- Continued expenses related to the training of two new staff members.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$200,588	\$198,115	\$204,639	3.29%
Operations	27,615	49,961	40,008	-19.92%
Total Expense	\$228,203	\$248,075	\$244,647	-1.38%
REVENUES				
Intergovernmental	\$40,330	\$30,330	\$30,330	-
Miscellaneous	-	150	-	-100.00%
Other Financial Sources	-	4,405	-	-100.00%
Total Revenue	\$40,330	\$34,885	\$30,330	-13.06%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Promote sustainability through long-term land tenure and conservation practices that result in improved water and soil quality and other environmental benefits that enhance the quality of life of Cabarrus County residents.

Program Strategies:

- Provide technical assistance to landowners and farmers on implementing conservation practices.
- Provide comments on natural resource concerns during the plan review process to county and municipal planning departments.
- Protect official, significant natural heritage areas and prime and state-significant farmland soils with donated and purchased permanent and long-term conservation easements.
- Protect water quality stream buffers with donated and purchased conservation easements.
- Develop and implement conservation contracts when financial incentives from state and federal funds are available.
- Partner with Cooperative Extension to promote Voluntary Agriculture District program, especially the 10-year Enhanced Voluntary Agriculture District Program.
- Assist qualified landowners with enrolling in state Century Farm Program.

Planning and Development – Soil & Water Conservation

- Prepare and maintain conservation plans for landowners.
- Annual monitoring of conservation easements.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of soil samples assisted*	116	399	300
# of acres of conservation easements/fee simple titles managed by CSWCD	475	483	625
# of active long-term conservation agreements/ contracts between CSWCD & landowners**	145	155	160
Weight of animal waste nitrogen managed for crop and pasture fertilization through conservation practices annually (Equivalent to # of 50 lbs. bags of 10-10-10 fertilizer)	271,003 (54,200 bags)	310,179 (62,036 bags)	310,500 (62,100 bags)
Tons of soil conserved on cropland, pastureland and forestland annually	3,796 (37.9 inches deep/ acre)	3,796 (37.9 inches deep/acre)	4,400 (44 inches deep/acre)
Total miles of streams in Cabarrus County with livestock excluded by installation of fencing according to conservation plans and cost-shared programs	20.00 miles	20.2 miles	23 miles
# of site plans reviewed for natural resource concerns	NEW	83	60
# of Century Farms in Cabarrus County***	NEW	24	25
# of acres county-wide in Voluntary Agriculture/Enhanced Voluntary Agriculture District****	NEW	12,936	13,100

*CSWCD supports soil, solution, and waste testing through the NCDAS agronomic lab by assisting landowners with the submission process. Through partnering in this effort, CSWCD supports the increase of agricultural productivity, promotes responsible land management, and ultimately safeguards environmental quality.

** When state-allocated funds are provided to landowners through CSWCD as a part of a cost-share agreement to establish conservation practices, a contract between the landowner and CSWCD is required to define the terms of agreement.

***Century Farms are farms that have been operated by a family for at least 100 years.

**** Authorized by the North Carolina General Assembly in the 1985, the Farmland Preservation Enabling Act (61:106-738) implemented Voluntary Agricultural Districts (VADs) at the county level and Enhanced Voluntary Agricultural Districts (EVADs) to help form partnerships between farmers, county commissioners, and land use planners to pass ordinances that encourage the voluntary preservation of farmland, support the productive use of agricultural land, and protect land from urban development.

Program Goal: Provide stewardship/environmental education and contribute to Citizen Science initiatives to promote community involvement, green collar careers, and environmental literacy.

Program Strategies:

- Support educators with opportunities to integrate stewardship education into school curriculum and recognize accomplishments of both students and educators.
- Provide environmental education professional development training for formal and non-formal educators.

Planning and Development – Soil & Water Conservation

- Provide stewardship education to adult learners to equip them to manage everyday natural resource concerns.
- Provide consistent, clear communication with schools in order to increase teacher retention in our programs.
- Provide students with opportunities for career development, including exposure to natural resource professionals and academic scholarships in an effort to promote green collar careers.
- Contribute data to Community Collaborative Rain Hail and Snow (CoCoRaHS), a network of volunteers working together to measure and map precipitation (rain, hail and snow). The goal is to provide high quality data for natural resource, education and research applications.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Cumulative # of individuals participating in stewardship education	7,915*	5,790	5,000****
Total # of individuals participating in stewardship education	3,907	3,359	4,600
% of County students participating in stewardship education	19%	11%	10%
% of County schools participating in stewardship education	22%	62%	45%
# of students taking an advanced step** towards environmental literacy	NEW	1,015	1,750
# of Citizen Science CoCoRaHS submissions from CSWCD	440	496	250***
# of participants in professional development training	118	138	60
# of adult participants in stewardship education	NEW	1,339	60

* Reduction in number due to a reorganization of the Agribusiness & Conservation Field Day event. Instead of making indirect contact with 3000 students, we made direct contact with 500. With the exception of this event, we are seeing an increase in participation in all other educational programs.

** Participation in Envirothon, Resource Conservation Workshop and/or a Conservation Contest.

*** Past documentation counted submissions for the entire county. Moving forward, we will only track the submissions we directly contribute to CoCoRaHS.

****New Resource Conservation Coordinator started in August. Contacts are being made with teachers and administration, but time needed to increase programming.

DEPARTMENT CONTACT:

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Planning and Development – Zoning

MISSION:

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state and local laws, ordinances, and regulations related to the use of land, thereby building a viable community where citizens, businesses and industry thrive together.

MANDATE:

Enabling legislation GS §153A for zoning control, GS §143-214 for mandated watershed protections and §153-341 requires zoning to be in accordance with a comprehensive plan.

OVERVIEW:

The Zoning Division is responsible for providing zoning services in unincorporated Cabarrus County. These services include administrating and enforcing the zoning and flood damage prevention ordinances, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing septic tank permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports, attending court to present enforcement cases and providing staff support to the Planning and Zoning Commission and the Cabarrus County Board of Commissioners.

MAJOR ACCOMPLISHMENTS:

- Increased efficiency in the field due to implementation of the ACCELA Mobile Office and air cards.
- Increased performance related to conducting inspections due to dedicated wireless access in the field.
- Increased proactive enforcement and time in field due to cross training of planning and zoning staff.
- Hired and trained Senior Zoning Enforcement officer.
- Hired and trained new Senior Permit Associate in advanced zoning permitting and soil suitability application and Cabarrus Health Alliance (CHA) permit processing.
- Completed FEMA National Flood Insurance preliminary Flood Insurance Rate Map (FIRM) mapping update, community review and appeal period.
- Implemented new Standard Operating Procedures established by CHA for soil suitability testing as well as septic permitting.
- Transitioned Conditional Use Permit plan review to planning staff so that Enforcement Officers have more field time.
- Attended School of Government planning and zoning training (new permit staff)
- Reduced number of repeat investigations due to education and establishing strategies for compliance.

CHALLENGES & TRENDS:

- Number of site plans submitted increased significantly in FY2017 due to tower upgrades but trend is downward for FY2018.
- Number of complaints reported and investigated has increased by approximately 60% from FY2017.
- Training of new permit associate required and will continue.
- Training of new zoning officer required and will continue.
- Preparing for North Carolina Community Assistance Visit.
- Anticipate significant amendments to ordinance based on adoption of HB548 during FY2019.

Planning and Development – Zoning

- Anticipate release and adoption of new FEMA National Flood Insurance Rate Maps, flood study and NC Model Ordinance in FY2019.

BUDGET HIGHLIGHTS & CHANGES:

- Number of expected closed zoning enforcement cases remains similar to FY 2015 and FY 2016.
- Number of zoning complaints investigated within 72 hours of validated complaint is meeting established program goal.
- Number of zoning enforcement cases requiring multiple investigations is meeting established program goal.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$142,211	\$193,115	\$218,125	12.95%
Operations	9,247	15,125	13,357	-11.69%
Total Expense	\$151,458	\$208,240	\$231,482	11.16%
REVENUES				
Permit & Fees	\$67,503	\$50,920	\$53,755	5.57%
Sales and Services	818	-	-	-
Total Revenue	\$68,321	\$50,920	\$53,755	5.57%
STAFFING				
FTE Positions	3.00	3.00	3.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.

Program Goal: Provide timely response to citizen complaints regarding validated zoning non-compliance.

Program Strategy: Investigate 90% of validated complaints within 72 hours.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of complaints received	134	510	380
# of complaints validated and investigated	130	380	342
# of complaints investigated within 72 hours	123	377	342
% of complaints investigated within 72 hours	95%	99%	100%
# of complaints closed*	217	424	318

*Number of complaints closed may exceed number of complaints submitted since cases may cross over fiscal year.

Planning and Development – Zoning

Program Goal: Provide timely review of commercial projects submitted for commercial zoning site plan review.

Program Strategies:

- Review and approve 90% of site plans submitted for review within 60 days.
- Maintain office hours to expedite plan review.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of plans submitted for commercial site plan review	41	27	15
# of plans approved within 60 days of submittal*	38	25	15
% Plans approved within 60 days	93%	93%	100%

*This includes initial 10-day review time for applicable agencies and allows time for resubmittal(s) by applicant when required to address review agency comments.

Program Goal: Reduce the number of repeat investigations for violation cases to increase workload efficiency.

Program Strategies:

- Reduce the number of repeat investigations required for active complaint cases to less than 50%.
- Educate property owners about non-compliance.
- Assist property owners with strategies for compliance regarding large-scale enforcement cases.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of zoning complaints reported	134	510	380
# of zoning complaints validated and investigated	130	380	342
# of zoning complaints requiring multiple site visits	34	49	86
% of zoning complaints requiring multiple visits	26%	13%	25%

Program Goal: Reduce the risk of flood damage to structures by reducing the number of zoning permits issued in the regulated floodplain.

Program Strategies:

- Reduce the risk of flood damage by reviewing all permits issued for floodplain.
- Reduce the risk of flood damage by encouraging development activity outside of regulated floodplain.
- Educate property owners about the risks of development in the floodplain by using the County Floodplain Administration Site, social media outlets, and direct mail.
- Assist with strategies for National Flood Insurance Program compliance when development must occur in the regulated floodplain.

Planning and Development – Zoning

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of zoning permits reviewed with floodplain on property	98	40	40
# of floodplain development permits issued*	1	2	0

*Program goal is to provide alternatives to development in the regulated floodplain.

DEPARTMENT CONTACT:

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Phone: 704-920-2858

Economic Development Corporation

MISSION:

To support existing business and responsibly recruit new business in such a manner that: the tax base of Cabarrus County is expanded and diversified, employment opportunities for the people of the County are expanded and diversified and a positive business environment is assured throughout the County and the region and is clearly demonstrated to new and expanding business and maintenance and expansion of community infrastructure is encouraged.

OVERVIEW:

Each year the Cabarrus Economic Development Corporation (EDC) creates a program of work focused on driving new project activities and job creation opportunities into Cabarrus County.

MAJOR ACCOMPLISHMENTS:

- In FY 2017/2018 the Cabarrus EDC eight projects
 - 113 Project inquiries YTD
 - 858 new jobs announced
 - 163 million in total new investment.
- Launched Go Bold Campaign- Program to promote women working in non-traditional roles through our K-12 and community colleges.
- Cabarrus EDC Branding Initiative- Cabarrus EDC underwent a rebranding of both website, logo and marketing materials.
- Inaugural Industry Appreciation event- Annual appreciation event for all existing industry to celebrate with Business and community leadership.

CHALLENGES AND TRENDS:

- **Ongoing workforce availability challenges** – There remains a large skills gap between industry demand and workforce supply. Our low unemployment rate and skills gap creates challenges for new and expanding industry. We've continued to partner with Rowan Cabarrus Community College, Centralina Council of Governments and K-12 creating tools to address this need. Work ready certification, North Carolina Manufacturers Institute, Go Bold.
- **Product related challenges** - Although Cabarrus has a healthy level of industrial spec available for lease, our community has very little industrial product for sale. Site ready industrial project for sale represents a large percentage of the marketplace. Projects requiring this type of product typically are more stable and represent more of a long-term investment into the community.
- **Technology trends** - New technology disruption is now taking place on a large scale and affecting long standing business models (example: Amazon effect to retail). We believe this will continue with a quickening pace moving forward.
- **Automation trends** – Companies will continue to focus on workforce automation as workforce availability pressures and cost continue.

BUDGET HIGHLIGHTS AND CHANGES:

- Continued relationship management efforts with key development partners for product development
- Continued relationship management and marketing efforts with key project drivers.
- Continue to develop/implement private sector investor recruitment initiatives.

Economic Development Corporation

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$357,616	\$375,696	\$391,621	4.24%
Total Expense	\$357,616	\$375,696	\$391,621	4.24%
REVENUES				
Sales & Services	\$357,777	\$375,723	\$391,621	4.23%
Total Revenue	\$357,777	\$375,723	\$391,621	4.23%
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.
- Preserve and enhance quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: The EDC will take the lead in identifying properties for development and facilitating the development of sites for economic development.

Program Strategy: Product Development: The EDC will best identify future development opportunities by evaluating the following:

- County-wide zoning and land use plans.
- Utility infrastructure- water, sewer and energy (current and future).
- Road infrastructure, current and future.
- Develop-ability: watershed, topography environment, etc.
- Pricing to enable market competitiveness.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Product development meetings	NEW	38	40

Program Goal: The EDC will take the lead in a business retention and expansion effort for targeted existing businesses.

Program Strategy:

- Minimum 80 visits annually.
- Work in conjunction with existing industries to expand their presence and operations within the Cabarrus County (CabCo) region.

Economic Development Corporation

- Plan and coordinate industry appreciation event
- Cabarrus County Industrial Council.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of existing industry visits	76	82	80+
Industry Appreciation event	NEW	1	1
# of industrial Council meetings	NEW	2	3

Program Goal: The EDC will take the lead in recruitment of new targeted businesses within the following industries.

- Advanced Manufacturing
- Financial Services
- Health
- Information Technology
- Logistics & Distribution

Program Strategy:

- Recruitment Strategy – Industrial.
 - Target Industry Approach (establish existing lead generators).
 - Consultant visit/trips – establish 25 new lead generation relationships.
 - Charlotte Regional Partnership mission trips.
 - Site consultant visits.
 - Economic Development Partnership NC.
 - Independent Trip Development.
 - Work in partnership with strategic organizations for access to target markets.
 - International Economic Development Council.
 - NC Economic Development Association.
 - SelectUSA.
- Recruitment Strategy – Commercial/Office.
 - Headquarters and Back Office Marketing Plan – establish 5 new lead generation relationships.
 - Concord Parkway Properties.
 - Exit 49 corridor development opportunities
 - Continued redevelopment strategy.
 - Determine Emerging opportunities.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of new lead generation relationships	44	44	45
# of new lead generation relationships from consultant visit/trips	NEW	23	25
# of new lead generation relationships with HQ and back offices	NEW	4	5

DEPARTMENT CONTACT:

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 Phone: 704-782-4000

Other Economic Development

DESCRIPTION:

Non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

Obligation to Kannapolis (Inter-local Agreement- North Carolina Research Campus)

Payment to the city of Kannapolis which goes towards paying 50% of the debt service on public improvements in Kannapolis which includes the Cabarrus Health Alliance facility. (Inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the Bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues are to be used for the payment of no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements.

Economic Development Corporation (EDC)

The Economic Development Corporation promotes economic development within Cabarrus County by recruiting new businesses and encouraging retention and expansion of existing businesses. The funding amount of \$400,000 remained the same from FY 2018 revised budget to FY 2019 proposed budget.

Carolina Farm Stewardship (Caro Farms)

The County owns the Elma C. Lomax Incubator Farm, which has been utilized as a unique County Park for training and developing local farmers as part of the larger local sustainability effort. \$40,000 was budgeted for FY16 for equipment, maintenance and repairs, grounds maintenance and management staff, fuel and utility costs, landscape design and site plan for greenhouses and staff and support for community programs and activities. For FY 2019, \$40,000 is budgeted with the goal to phase out funding allocated to the farm over the next few years, per Board recommendation.

Concord Downtown Development Corporation (CDDC)

In the late 1980s the Downtown Concord Revitalization Committee pursued participation in the North Carolina Main Street Program, a downtown revitalization program administered by the NC Department of Commerce. The City also pledged financial support for a downtown non-profit corporation by endorsing the establishment of a municipal service district. The Concord Downtown Redevelopment Corporation (CDRC), currently known as CDDC, was formed with the mission of implementing the four-point approach to downtown revitalization. For FY 2019, \$25,000 is proposed for the CDDC to continue assisting with the full-time Marketing Coordinator.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Obligation-Kannapolis	\$1,511,429	\$1,513,054	\$1,513,054	-
Caro Farms	40,000	40,000	40,000	-
EDC	400,000	400,000	400,000	-
CDDC	-	25,000	25,000	-
Total Expense	\$1,951,429	\$1,978,054	\$1,978,054	-



HUMAN SERVICES

Veterans Service

MISSION:

To provide free assistance to veterans and their spouses, dependents and survivors in obtaining available benefits from federal, state and local agencies administering veterans programs.

OVERVIEW:

The Cabarrus County Veteran Services office focuses on advocacy on behalf of veterans and their families in the presentation, free processing, and provision of proof while establishing claims, privileges, and rights to benefits for which they are entitled under federal, state, and local laws. The scope of benefits includes disability compensation, pension, health and life insurance, education, vocational rehabilitation, and medical and burial benefits.

MAJOR ACCOMPLISHMENTS:

- Obtained accreditation for and upgraded Veteran Service Tech to a Veteran Service Officer. All department team members now have this privilege afforded us by the US Department of Veterans Affairs (VA), which significantly eases the burden of our veterans having to communicate directly with the VA and increases our abilities to provide service and assistance.
- Began a proactive outreach program, consisting of concomitant communications networking efforts at the grassroots levels where Veterans gather and fellowship, multi-media (TV, radio, print), and launched a new Facebook page for our Veterans Services office having weekly updates called "Tuesdays for Troops."
- Strengthened our partnership with the VA and NC Division of Veterans Affairs (NCDVA). Provided training facilities for both organizations when requested. Continued to promote and assist both agencies to best benefit County veterans.
- Aggressive accreditation training in progress for new Director.
- Continued to build on the successful history of the annual Veterans Christmas Breakfast at the Governmental Center; exceeded capacities this year with record 200+ in attendance.
- Continued to build on the successful history of the Veterans Day Program at the Concord Boys & Girls Club.
- In-person meetings with local Veterans organization meetings (American Legion, VFW, VVA, etc) to build synergy of communications networking; important events that bring veterans and the community together.
- The food pantry continues to thrive thanks to donations from private citizens and organizations within the County. On average we provide a source of sustenance to 12-15 veterans in need per week.

CHALLENGES & TRENDS:

- Keeping up with ever-changing policies and procedures within the Department of Veterans Affairs and NCDVA is a challenge that requires constant attention.
- The Veterans Benefits Administration (VBA) has made headway in the backlog of claims, but they still have a lot of work to do. Appeals to the Board of Veterans Appeals is falling way behind, sometimes taking up to 3-4 years for the average appeal to be settled. Decreasing this time is currently the focus of the VA.
- The Veterans Health Administration (VHA) is improving their appointment scheduling, but the fix, which includes engaging private doctors, is problematic.
- The NCDVA has new leadership, which is providing new challenges. Hopefully this will not affect the strong relationship the county veteran service offices have with the state.

Veterans Service

BUDGET HIGHLIGHTS & CHANGES:

- An additional yearly membership for the Veterans Service Technician in the National Association of County Veterans Service Officers, NC Association of County Veteran Service Officers, and the American Legion. It is necessary to maintain accreditations in each organization.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$246,678	\$252,814	\$271,295	7.31%
Operations	8,917	10,457	11,668	11.58%
Total Expense	\$255,595	\$263,271	\$282,963	7.48%
REVENUES				
Intergovernmental	\$2,131	\$ -	\$2,000	100.00%
Miscellaneous	250	1,002	-	-100.00%
Other Financial Sources	-	806	-	-100.00%
Total Revenue	\$2,381	\$1,807	\$2,000	10.68%
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.

Program Goal: Provide a readily available, well-trained, and informed staff to assist veterans and their families freely obtain benefits and services while submitting timely, accurate and complete claims and correspondence to the Department of Veterans Affairs.

Program Strategies:

- Enable service officers to take advantage of available training opportunities offered by local, state and federal agencies.
- Emphasize accuracy and attention to detail when filing claims for benefits and services through the Department of Veterans Affairs.
- Ensure phone calls are answered, messages are returned and appointments are met; unaffected service during Spring 2018 move.
- Continue to accommodate walk-in clients when possible but strongly promote the need for appointments to reduce wait times to see a Veterans Service Officer.

Veterans Service

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Total # of office appointments	1,887	2,750	2,800
# of new claims	712	783	800
# of telephone contacts	9,852	10,241	10,500
# of written communications	912	719	975
Revenue brought into the County through VA*	\$5,081,395.58	\$6,589,535	\$6,750,000
# of employee training hours	112	128	130

*Federally awarded to veterans that we work with.

Program Goal: Continue outreach efforts to ensure veterans and their families are aware of the benefits available to them and to be accessible and responsive when our assistance is needed.

Program Strategy: Educate the community through participation in events, when opportunities arise, to inform veterans and their families of available benefits

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of events attended	23	18	30
# of events where members of staff spoke	14	15	30
Total # of contacts made at events	1,755	1,558	2,200
# of new clients as a result of events	74	30	80

DEPARTMENT CONTACT:

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Cooperative Extension

MISSION:

Cabarrus County Cooperative Extension enriches the lives and economy by connecting land-grant university research to the public. Our staff and volunteers deliver timely, relevant programs in the areas of agriculture, food and youth development.

OVERVIEW:

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community development, family and consumer sciences and 4-H youth development. This nationwide, educational network links the expertise and resources of federal, state, and local partners.

MAJOR ACCOMPLISHMENTS:

- Cabarrus Cooperative Extension staff delivered programs that involved Cabarrus citizens in 51,806 direct contacts through services, educational programs, and activities. Informal educational opportunities were provided through 149 non-credit classes.
- Cabarrus Cooperative Extension program efforts were multiplied and enhanced by 372 trained volunteers giving 52,217 volunteer hours. Their gift of hours is the equivalent to \$1,260,518 in savings for Cabarrus County and the State of North Carolina. Through program evaluations administered by Cooperative Extension staff, participants in our programs and classes reported a 93% satisfaction rate.
- Cabarrus County is experiencing a health crisis that can cause catastrophic effects; for youth, these effects are often the result of smoking and illegal drugs as well as peer pressure, stress and lack of physical activity. Collaborating with the Cabarrus County Schools Kids: Plus Program, the Cabarrus County 4-H Afterschool Program provided 18 afterschool sites with 10 hours of Health Rocks curriculum instruction. A total of 1,250 afterschool children were reached. Families also participated in a hands-on Family Fun Night where they could see first-hand how Health Rocks was making a difference in their child's life. A pre and post evaluation was given to each student. All 550 third through fifth graders completed the evaluation. 85% said they increased their knowledge about health risks associated with smoking and other drug use. They also feel they have the skills and knowledge to lead healthier lives. After completing the 10-hour course, youth feel better about taking tests, have found positive ways to reduce stress and many have started an exercise program to gain more physical fitness.
- Research studies show that Cabarrus County older adults are not consuming enough fruits and vegetables, and they are concerned that their food budget will not stretch to cover their monthly needs. NC State Extension, Cabarrus County Center, partnered with the Active Living and Parks and Logan Senior Nutrition Site to offer the 8-session Better Choices Nutrition Program during May 2017. The program focused on the health benefits of consuming a diet rich in fruits and vegetables, money saving strategies for stretching limited food dollars and the importance of physical activity. Each enrolled senior adult completed a pre and post survey to measure behavior change. Also participants completed a "My Action Plan" to capture behavioral intentions at the conclusion of the series. Fifty-one percent increased their fruit and vegetable consumption and reported selecting foods with less salt more often and selecting food with less added sugar. Forty-seven percent of the adults are now shopping with a grocery list to save money and cut back on impulse purchases. Forty four percent think about healthy food choices more often, and forty two percent are more active daily. Eighty five percent started or plan to start eating more fruit and vegetables each day.
- The demand for research based horticultural information and home food production is growing across the state. Citizens are becoming more interested in food production, native plants and the different methods of gardening including entomology, propagation and pathology. A 17-week North Carolina Extension Master Gardener class was held in 2017. Each week's class was held for 3 hours and a lecture or field trip

Cooperative Extension

were presented. Covered topics included botany, plant pathology, integrated pest management, fruits, vegetables, natives, plant propagation, floriculture, woody ornamentals, soils, landscape design, lawns, wildlife and compost. Students attended hands on demonstrations with specialist from NC State University and were able to practice the demonstrated skills. An exam was given at the end of the course to examine the students' knowledge. Students are required to complete 40 volunteers hours.

- Cabarrus Cooperative Extension volunteers continue to play a major role in successfully implementing large-scale programs and events. Two hundred volunteers from across all Extension program areas organized and taught sessions at the 2017 Agribusiness and Environmental Sciences Conservation School Days, reaching over 2,500 middle school students. The Extension Master Gardener volunteers in Cabarrus County planned and implemented a continually growing Spring Herb and Plant Festival, seeing almost 9,000 citizens come through this full-day event. School teachers and after school care providers worked together through the facilitation of Cabarrus 4-H staff to implement the 2017 National 4-H Science Day project, "Incredible Wearables", involving over 7,000 students.

CHALLENGES & TRENDS:

- Cooperative Extension in Cabarrus County has the unique opportunity of reaching and promoting both rural-traditional agriculture and urban-suburban agriculture trends. It is a challenge to be seen as an unbiased supporter of both.

BUDGET HIGHLIGHTS & CHANGES:

- Program area revenue (fees paid by our participants) accounts for the majority of program area expense.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$331,322	\$357,982	\$342,979	-4.19%
Operations	62,710	76,943	53,788	-30.09%
Total Expense	\$394,032	\$434,925	\$396,767	-8.77%
REVENUES				
Sales & Services	\$49,823	\$71,400	\$49,680	-30.42%
Miscellaneous	20,000	-	-	-
Other Financial Sources	-	15,054	-	-100.00%
Total Revenue	\$69,823	\$86,454	\$49,680	-42.54%

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Cooperative Extension

Program Goal: Provide cost-effective educational programs to Cabarrus County citizens of all ages.

Program Strategies:

- Educational programs will be delivered in the areas of Food, Agriculture and Youth Development.
- Customer satisfaction rate for course participants will be above 92%.
- 75% of program participants will indicate increase in knowledge and skills through program evaluations.
- Increase STEM skills and competencies for school-age professionals and youth through hands-on curriculum kits developed and administered by 4-H staff.
- Cooperative Extension staff will utilize program planning to effectively budget and account for all program costs and expected user fees.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of educational programs offered	167	153	155
# of program participants	74,665	59,645	60,000
% increase in participant's subject matter knowledge	69.97%	68.89%	75%
Net County cost per program participant	\$4.34	\$5.55	\$5.25
Cooperative Extension Facility Usage Rate*	91.95%	71.9%	75%
Customer satisfaction rate	96.66%	92.86%	94%

*This is the percentage of programming days in a calendar year that the two programming spaces in our facility are used. The purpose of this measure is to document the intentional use of County funded facilities for programming – that we are wise stewards of this County resource.

Program Goal: Utilize volunteer resources to enhance and expand Cooperative Extension programs.

Program Strategies:

- Volunteers will have opportunities to attend training classes and leadership meetings at the county, district, state and national level
- Volunteers will document the number of hours volunteering during the year
- Volunteers will be given leadership opportunities to expand local Cabarrus County programs
- Volunteers will assess the support given by Cooperative Extension staff throughout the year

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of trained volunteers	389	372	400
# of hours given by volunteers	57,275	52, 217	65,000
Value of volunteer service	\$1,349,375	\$1,260,518	\$1.5 million
Volunteer retention rate	89%	82%	95%
% satisfaction rate for volunteers support	91%	91.33%	93%

Note: These numbers are based on the calendar year.

DEPARTMENT CONTACT:

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Human Services – Administration

MISSION:

Provide overall management and budgetary oversight for operations for all programs and services within the Department of Human Services. Develop and administer the budget, manage purchases and contracts, monitor budget for expenditures and revenues and processes claims for agency reimbursement.

MANDATE:

NCGS 108-A14; Chapter 7A; Chapter 108A; Title XIX of the Social Security Act; P.L. 104-193, Personal Responsibility and Work Opportunities Reconciliation Act of 1996 and SB 352; 7 U.S. Code 20(1); P.L. 97-45; Title IV-B and IV-E of the Social Security Act; CFR 47378 mandate the services provided by the Department of Social Services.

OVERVIEW:

The Unit consists of the Director, Business Manager, finance professionals and para-professional staff responsible for a wide array of functions regarding program operations and fiscal/budgetary operations. The unit provides services to all programs and departments within the Department of Human Services.

MAJOR ACCOMPLISHMENTS:

- Successfully maximized all capped and uncapped revenues from Federal and State sources.
- Developed policies that utilizes compliance and local best practices, Federal and State audit standards and accounting and personnel principles to ensure effective operations.
- Reviewed internal controls in all divisions and continue to develop agency-wide protocols, policies and procedures for several core functions.
- Financial State monitoring resulted in a 98% audit score of the 1571 reporting.
- Restructured job tasks in Administration to reduce silos and improve inter-departmental collaboration and communication.

CHALLENGES & TRENDS:

- Shifting or budget reductions from federal and state block grants, including Temporary Assistance for Needy Families (TANF) and Social Services Block Grant, which could potentially increase the County share to mandated programs.
- Continued collaboration with program administrators and managers on accounting policy and day-sheet coding for consistent best practices.
- Continued assessment and review to streamline positions for efficiencies analyzing tasks and strengths across all Human Services divisions.

BUDGET HIGHLIGHTS & CHANGES:

- Strengthened our internal procedures on day sheet reporting, which has resulted in increased revenues.
- Auditing of accounts payable and P-Card purchases, which has resulted in more accurate documentation.
- Implemented a new paperless day sheet system.
- Implemented a 7.5% vacancy rate when budgeting for positions. Historically, this department has had a number of vacant positions throughout the year. The vacancy rate of 7.5% is a measure to try to reduce the amount of lapsed salary at the end of the year with full-time positions.

Human Services – Administration

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$908,885	\$940,025	\$1,863,639	98.25%
Operations	2,103,012	2,324,537	2,157,290	-7.19%
Total Expense	\$3,011,897	\$3,264,562	\$4,020,929	23.17%
REVENUES				
Intergovernmental Grants	\$ -	-	\$5,250	100.00%
Other Financial Sources	-	\$63,000	-	-100.00%
Total Revenue	\$ -	\$63,000	\$5,250	-91.67%
STAFFING				
FTE Positions	12.00	10.00	21.00	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.

Program Goal: Maximize use of all federal and state allocations to reduce county funding.

Program Strategies:

- 100% of 1571 reports for reimbursement will be submitted timely to the state by the 15th of each month.
- 100% of all federal and state block grants available to the agency are claimed during the fiscal year.
- At least 25% of invoices are audited weekly for timeliness and accuracy and 100% of invoices are accurate and have appropriate documentation to support payment.
- Agency will meet required Maintenance of Effort for TANF within the fiscal year.
- Accurate day-sheet coding within child and adult services to ensure maximization of funds.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Invoices audited weekly for timeliness and accuracy (148 invoices)	100%	100%	100%
Federal and state block grants received	100%	100%	100%
Maintenance of Effort spent – state report	100%	100%	100%
1571 submitted by 15 th of each month	100%	100%	100%
Invoices audited contain appropriate documentation to support payment	100%	100%	100%

Human Services – Administration

Program Goal: To develop and submit the agency's annual budget and required reports timely.

Program Strategies:

- Support development and submit all new position requests to County by established deadline.
- Support development and submit all required program summaries to County by established deadline.
- Collect monthly performance measures from all divisions by 15th of each month.
- Submit budgetary requests with justifications to County by established deadline.
- Conduct at least one budgetary review per month discussing State reports.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
All new position requests submitted timely	100%	100%	100%
All programs summaries submitted timely	100%	100%	100%
All monthly performance measures received monthly	100%	100%	100%
Budget numbers entered into Munis timely	100%	100%	100%
Monthly budget reviews – state reports	6	3	12

Program Goal: To provide resources and support to divisions in reducing and eliminating single county audit findings.

Program Strategies:

- Develop control flows for all audit findings.
- Support strengthening of second party review system within federal granted programs.
- Secure and develop further training regarding Uniformed Guidance and Audit Procedures.
- Provide monthly administrative reviews of audit procedures with divisions impacted.
- Provide DSS-1571 overview training to program administrators to improve knowledge base and financial reporting requirements and program compliance

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
To eliminate # of findings from last single county audit – computer security checks	3	0	0
# of documented monthly review meetings – discuss findings in audit	12	4	12
DSS 1571 overview training to PA's	N/A	NEW	3

DEPARTMENT CONTACT:

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Human Services – Economic Family Support Services Division

MISSION:

The mission of the Economic Family Support Services Division is to provide supportive services to the citizens of Cabarrus County to assist and support employment, self-sufficiency and promote personal responsibility.

The Economic Family Support Services Division is a new division developed from an internal restructure designed to strengthen programs, reduce siloes and streamline services to clients. It is comprised of Child Care, Child Support, Work First and Energy Assistance programs.

MANDATE:

- Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25.
- The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141.
- Child Day Care is mandated under the Personal Responsibility and Work Opportunities Reconciliation Act of 1996, which combined all federal child care funding under the Child Care and Developmental Fund (CCDF). NC law governs the Smart Start program and mandates that a minimum of 30% of Smart Start funding in each county be designated for child day care subsidy.

OVERVIEW:

- **Work First Employment Services and Services to Families Under 200% of Federal Poverty Level** - Provided to families to secure short-term training and other services to help them become employed and self-sufficient, thereby, supporting themselves and their children.
- **Low Income Energy Assistance Payments (LIEAP)** provides assistance to low income households to assist in the cost of heating expenses.
- **The Crisis Intervention Program (CIP)** assists low-income persons with a heating or cooling related crisis.
- **Child Support Services** is responsible for ensuring that non-custodial parents support their children through financial means and with medical insurance coverage or medical support.
- **The Subsidized Child Care Program** is a service-oriented program that is administered by local purchasing agencies (LPA's) that purchase child care services for low income and other eligible families. LPA's determine if families are qualified for child care services based on state and federal rules and requirements.

MAJOR ACCOMPLISHMENTS:

- Work First developed new procedures and installed better 2nd party reviews which resulted in no deficiencies during the 2017 single audit.
- Child Support Services in Cabarrus County is second in the State of North Carolina in paternity establishment for children born out of wedlock. Cabarrus County is third in the State of North Carolina in the collection of child support arrears. Cabarrus County is sixth in the State of North Carolina in current child support with an average monthly collection rate of 74.71%. During FY 2017, \$11,668,836 was distributed to families, which exceeded the State goal by 2.22%.
- Successfully converted Day Care into NC Fast.

Human Services – Economic Family Support Services Division

CHALLENGES & TRENDS:

- Reduced cooperation by Work First participants with Work First policy and action plans resulting in termination of services, thereby reducing participants' inability to obtain employment. This result is due in part to a tightening of rules within the program and the unwillingness of the participant to cooperate with child support as required by law.
- Work First implementation of a local employer's outreach plan in an effort to eliminate negative perceptions that have historically prevented them from serving as work experience sites.
- Continued challenge to develop new work experience sites for the Work First Program.
- Child Care Services continue to have limited funding to meet total needs of the community and new changes in eligibility may restrict access, placing working families at risk for child care needs.
- The Child Support Services program continues to see growth with the number of new cases being received each month. The division has received 615 new child support applications and/or referrals from Medicaid or Work First since July 1, 2017. A significant number of these cases are interstate cases in which one party resides outside the State of North Carolina.

BUDGET HIGHLIGHTS & CHANGES:

- IRS 1075 requires multi-factor authentication for all Child Support staff when signing into their computers.
- Federal Incentive funds must be used for activities conducted under the Child Support Program State Plan, which contributes to the efficiency and effectiveness of the State Child Support Program. Federal Regulation 45 CFR 305.35 requires that these funds be applied to supplement, rather than supplant, other program funds. Other child support costs paid by the County receive federal reimbursement at 66%.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	-	-	\$ 1,000,919	100.00%
Operations	-	-	1,227,174	100.00%
Total Expense	-	-	\$ 2,228,093	100.00%
REVENUES				
Intergovernmental Grant	-	-	\$1,349,298	100.00%
Total Revenue	-	-	\$1,349,298	100.00%
STAFFING				
FTE Positions	-	-	15.00	-

Note: This division was adopted in the FY 2019 budget.

Human Services – Economic Family Support Services Division

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance by the provision of eligibility, employment and supportive services (educational/training activities, case management, etc.).

Program Strategies:

- Increase the number of Work First Participants securing long-term employment to 35%.
- Conduct four outreach events to Increase local employers' and non-profit organizations' awareness of the benefits of serving as a work experience that leads to employment site.
- Increase number of work experience sites that lead to employment from eight to twelve, which is approximately 30%.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of Work First participants securing employment	N/A	N/A	35%
# of Work First outreach efforts to local employers and non-profit organizations	N/A	N/A	6
# of new work experience sites	N/A	N/A	5

Note: See the Adult Services Program Summary for 2017 and 2018 actual data.

Program Goal: Promote employment by providing access to quality and affordable child care services allowing working citizens to remain employed through child care subsidy.

Program Strategies:

- To spend 96% of the annual federal child care allocation which equates to a 96% spending coefficient.
- Conduct at least 36-day care site visits annually to ensure program compliance.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Spending coefficient	N/A	N/A	96%
Average # of monthly day care recipients (children)	N/A	N/A	700
# of day care site visits conducted	N/A	N/A	36

Note: See the Economic Services Program Summary for 2017 and 2018 actual data.

Human Services – Economic Family Support Services Division

Program Goal: Collect as much child support as possible on behalf of the children of Cabarrus County.

Program Strategies:

- Collect at least \$11,700,000 in child support by taking appropriate administrative and judicial enforcement action when necessary. The State standard for Cabarrus County is \$11,668,836.
- Collect at least 76.00% of current child support owed by assuring current support is paid timely each month to NC Centralized Collections. The State standard is 75.30% for Cabarrus County.
- Collect a payment toward arrears on at least 76% of cases where past due support is owed. Cabarrus County has a State standard of 75.14%.
- Establish a child support order in at least 88.92% of open cases. The State standard is 88.40% for Cabarrus County.
- Establish paternity for at least 118% of cases, which have paternity at issue through DNA testing, judicial action, or voluntarily by the use of the Affidavit of Parentage. The State standard is 100% for Cabarrus County.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Amount of child support collected	N/A	N/A	\$11,700,000
% of owed child support collected	N/A	N/A	76.00%
% of cases with payment to arrears	N/A	N/A	76.00%
% of cases under order	N/A	N/A	88.92%
% of paternity established*	N/A	N/A	118%

Note: See the Child Support Services Program Summary for 2017 and 2018 actual data.

DEPARTMENT CONTACT:

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Human Services – Transportation

MISSION:

Cabarrus County Transportation Service's (CCTS) mission is to promote an independent lifestyle that empowers individuals to overcome transportation barriers by providing safe and reliable transportation services that enable all eligible individuals to access medical care, essential services and resources that improve their quality of life.

MANDATE:

Medical transportation is mandated by Title XIX of the Social Security Act, which directs county Departments of Social Services to provide transportation for medical care for Medicaid eligible recipients, who have no other means of transportation to access this care. All other services are optional and provided as additional services by the County.

OVERVIEW:

CCTS strives each day to provide services to the transportation disadvantaged in Cabarrus County. This service seeks to reach those individual citizens who, because of age, disability or income constraints, do not have access to conventional public transportation options.

CCTS has specific services to meet the special requirements for each group utilizing our system including:

- Medical trips, which provide preventive medical care. These trips keep citizens in their homes longer and help reduce assisted living cost.
- Employment trips, which are provided to "Work First" participants of the Department of Human Services programs.
- Trips to the Cabarrus Vocational Opportunity work site (CVO).
- Life-sustaining medical trips aid individuals in maintaining their lives and helps reduce the need for health care assistance and assisted living.

MAJOR ACCOMPLISHMENTS:

- increased the number of trips per hour to 2.74.
- Arrived on time 99.8% of the time.
- Secured our 5311 Grant from the State for both Administration and Capital.
- Secured our ROAP Grant from the State for Rural General Public (RGP), elderly and disabled and employment.
- Received the North Carolina Department of Transportation award for first place in Performance Excellence.

CHALLENGES & TRENDS:

- Continues to see an increase in service demand and requests.
- The senior population continues to grow in Cabarrus County. This growth increases the demand for senior trips to meal sites and medical appointments.
- Staying within the taxi budget and overtime budget has been a challenge due to drivers out on the Family and Medical Leave Act (FMLA) and light duty time.

Human Services – Transportation

BUDGET HIGHLIGHTS & CHANGES:

- The State 5311 administration grant has remained at the current level of \$139,673.
- The State is behind in our 5307 reimbursements from FY 2014 to current as they work on how to administer the money to the counties.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$1,323,082	\$1,360,449	\$1,497,647	10.08%
Operations	578,757	675,945	586,981	-13.16%
Capital Outlay	172,503	-	-	-
Total Expense	\$7,074,342	\$2,036,394	\$2,082,963	2.29%
REVENUES				
Intergovernmental	\$730,720	\$475,129	\$492,542	3.66%
Sales & Service	1,080,500	984,000	984,000	-
Miscellaneous	800	-	-	-
Other Financial Sources	-	120,852	-	-100.00%
Total Revenue	\$1,812,020	\$1,579,981	\$1,476,542	-6.55%
STAFFING				
FTE Positions	30.87	32.875	32.875	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: To provide safe transportation to the citizens of Cabarrus County.

Program Strategies:

- To have zero at fault accidents for the fiscal year with a CCTS vehicle.
- To receive zero traffic violations while CCTS drivers are conducting transportation services.
- Ensure all CCTS drivers receive required annual State training.
- Supervisors will conduct random ride along trips with CCTS drivers to observe their skills and abilities to provide safe and reliable services.

Human Services – Transportation

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of observed ride along trips	30	30	34
# of drivers trained	27	27	31
# of at fault accidents by CCTS staff	6	3	0
# of traffic violations	0	0	0

Program Goal: To provide reliable and efficient transportation services to the citizens of Cabarrus County.

Program Strategies:

- To get 100% of the clients served to their scheduled appointments on time.
- To increase our trips per hour from 2.69 to 3.0, which will enhance our efficiency and ability to provide more trips.
- To obtain an average 25 minute return time on each trip.
- To continue to develop and implement the dispatch zones - zoning method to transport clients to and from services.
- To provide vendor services within the allocated budget.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Average return time	27 minutes	25 minutes	23 minutes
# of trips for aging citizens	15,835	14,819	14,000
# of trips for ADA citizens	0	0	0
# of trips for Elderly and handicapped citizens	13,646	10,482	9,400
# of RGP trips	5,136	5,166	5,200
# of employment trips	1,301	252	200
# of Medicaid trips	45,435	43,439	45,000
# of clients using transportation	1,937	1,646	2,000
Total # of trips	81,353	74,158	58,073

Program Goal: To ensure that citizens of Cabarrus County have the best possible customer service when receiving transportation services.

Program Strategies:

- To receive a 100% satisfaction rating from customers surveyed regarding their transportation service and experience.
- CCTS will conduct monthly surveys of customers receiving services to gauge their experiences and receive feedback from the customer base regarding services through a monthly telephone survey.
- CCTS will ensure proper maintenance of all vehicles as required by state policy and local fleet management policy.

Human Services – Transportation

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of respondent satisfaction (monthly survey) with transportation services*	98%	96%	100%
% of inspections performed	100%	100%	100%
% of staff trained in customer service	33	33	37

*The citizen survey questionnaire was provided by the State of North Carolina DOT as part of their performance measures.

DEPARTMENT CONTACT:

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Human Services - Child Welfare Division

MISSION:

Cabarrus County Child Welfare is committed to achieving safety, permanence and well-being for children at risk for abuse, neglect or dependency based upon received and accepted reports, working one-on-one with the family by assessing, coordinating and providing services that address the safety, risk and family needs of the child. Staff will be vigilant in their effort to protect these children.

MANDATE:

The following Child Welfare Services are mandated services by Federal and/or North Carolina laws, policies, and standards: Adoption Services and Adoption Assistance are mandated by G.S. 108 A-49 & 50, Title IV-B and IV-E of the Social Security Act, P.L. 96-272, P.L. 99-514, P.L.103-382, P.L. 106-385, P.L. 105-89, P.L. 106-169 and P.L. 109-171; Foster Care Services for Children and Foster Care Assistance payments are mandated by titles IV-E and IV-B of the Social Security Act, CAPTA (P.L. 93-247) and G.S. 108A-48 and 49; 45, G.S. 143B-153 (2) (d) ; 10A NCAC 21; 10A NCAC 22F; Home studies are ordered by the District Court Judges; P.L. 103-432; G.S. 7B-38, 143B-153; 10A NCAC 70C; CSST Services are mandated through 10 NCAC 436.0203; Individual and Family Adjustment Services are mandated under G.S. 143B-153 and 10 NCAC 436.2023; Protective Services for Children are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), Titles IV-B, IV-E, P.L. 108-36, P.L. 105-89, G.S. 108A-14 and G.S. 7B Article 3; Intensive Family Preservation Services are established under G.S. 143B-150.5; Contracts with the Child Advocacy Center and Cardinal Innovations Healthcare Solutions are authorized under provisions of G.S. 143B-10 and G.S. 143B-153.

CHILD PROTECTIVE SERVICES AND IN-HOME SERVICES OVERVIEW

The Child Welfare Division, Child Protective Services (CPS) Program is responsible for receiving, screening, investigating and assessing reports of alleged abuse, neglect and dependency. In-home Services provides services directly to families that have received a substantiation of abuse, neglect and dependency that help to address the issues identified through services and case management. The major objective within the child welfare CPS program is to keep children safe from abuse and neglect and to support the placement of children in their homes while addressing factors that may create the risk of removal.

MAJOR ACCOMPLISHMENTS:

- The Child Welfare Division has now expanded their quality assurance and training programs to a Trainer, two Quality Assurance (QA) Reviewers and three Senior Social Workers. These staff help to identify challenges, strengthen social work skills and focus on best practice efforts. Challenging trends and needs discovered by the QA reviewers and the Senior Social Workers while working with staff and reviewing their work are communicated with the Trainer who helps determine the best way to tackle the need from a training perspective. This has worked well and has been praised by the State Child Welfare Reviewers as a model they intend to share across the state.
- Practice is positively affected by open communication. To improve our practice outcomes, we have offered our staff several group opportunities to discuss and learn about practice and about changes in practice that are being made. We have Coffee with Cheryl every Wednesday morning at 8:30, Lunch 'n Learns the 2nd and 3rd Tuesday during lunch, a monthly newsletter with program improvement strategies, and our Division Meeting the 3rd Tuesday morning of each month. All child welfare staff are invited to come to each of these discussion/learning opportunities and are provided the monthly newsletter.
- With our two Quality Assurance Reviewers, we will now begin doing targeted reviews in all programs. This will allow us to review more case files to measure improvement with specific trending challenges. Trainings will be developed based on trends found through our Quality Assurance program.

Human Services - Child Welfare Division

- The Child Protective Services programs continue to participate in numerous state and local initiatives. The anticipated outcome of these initiatives is to improve the quality of our services to families and children. They include the Cabarrus Trauma Coalition, Project Broadcast, Cabarrus County Human Trafficking Initiative, Domestic Violence Coalition, Ecumenical Project Group, Project Lazarus, Cabarrus County Substance Abuse Coalition, and Triple P, the Positive Parenting Program.
- The Child Welfare Division continues to reach out and engage our community partners. This effort has increased community awareness of the practices of the child welfare program, strengthened our partnerships, and increased the quality of reporting.
- On-Boarding has been reconstructed to better orient new staff to their position and to ensure they are receiving the level of training needed prior to being overwhelmed with the work load. We utilize the Trainer and the Senior Social Workers for our on-boarding process. Progress is being seen with an increase in productivity with those having experienced our new on-boarding process compared to those who have not.
- We consistently send out surveys to new hires and more seasoned staff to gain input in the development and expansion of our on-boarding and training programs.
- A new interviewing process began in the beginning of 2017. It was created by the University of Southern Maine and the North Carolina Jordan Institute (UNC Chapel Hill) and focuses on the competencies required to be a social worker in Child Welfare. We hope to see this initiative increase retention of staff and quality of practice outcomes. The quality of staff hired with this process, when combined with our expanded on-boarding process, has begun to stabilize the child protective services area.
- Research and plans are underway to initiate a new on-line child abuse or neglect reporting system. This has been requested by our community partners to make reporting more accessible. This initiative is now being tested by several of our community partners and will be available to everyone by the new fiscal year.
- Turnover in our management and supervisory level staff has stabilized. Supervisory staff, who left, moved to a different role in the program rather than resigning. We have two new supervisors, one replaced the supervisor who moved to the quality assurance program and one filled a new position granted in July.
- We have continued our partnership with the Venture Church in Harrisburg and the Conquerors Shield of Faith to support our social work staff. Venture Church provided the Child Welfare Staff with a Christmas luncheon, fun activities and a gift this Christmas. The Conquerors Shield of Faith has also provided cook outs and activities for our children involved in our LINKS program. Venture Church provides on-site support services for staff and families involved with our department.

CHALLENGES & TRENDS:

- Turnover continues to be a challenge with our social work staff, as it has been in counties across the state. Our turnover rate has reduced, but even with the beginning of stabilization, turnover this past fiscal year has impacted staff and the families we serve from the lack of consistent service provision and the delay in making case decisions regarding abuse, neglect and dependency of children.
- When someone has concerns regarding possible abuse or neglect of a child, they call this department. If the concern meets the legal definition of abuse or neglect, the report is taken and assigned to an investigator to assess. Our rate of screening these reports in 2014 was 55%, 80% in 2015, 78% in 2016, and 71% in 2017. We have been involved with 2,332 families in assessments and investigations during 2017.
- In-home Services maintained an average of 48 families per month involved with on-going, non-court active services to reduce the possibility that the children will result in a foster care placement. We are beginning to see an increase in this program which may result in moving staff from assessments/investigations to in-home services. This trend will be closely monitored.

Human Services - Child Welfare Division

- We continue to be challenged with obtaining state trainings, even though this is getting better. Staff are required to receive 24 hours of state policy training each year as mandated by General Statute (N.C.G.S. 131D-10.6A (b)). Our staff are continually wait-listed for these mandatory state trainings. Some staff have been here for a year and have yet to get into some of the basic trainings required during their first year. We are forced to compensate internally with trainings produced by our trainer.

BUDGET HIGHLIGHTS & CHANGES:

- Reduction in Title IV-E funding for In-home Services due to a federal audit of the State has shifted more cost of services to the County level for a federally mandated service.
- As funding for the Child Welfare programs dwindle, Medicaid Administrative Claiming (MAC) is available with restrictions in use for medical services. To accurately bill for MAC dollars, staff will be trained and provided a simple guide to the appropriate use and documentation of these funds.
- Limited state and federal funding opportunities for child protective services continue to shift cost for this federally mandated service to the local level.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$4,983,303	\$5,841,780	\$6,300,765	7.86%
Operations	1,819,251	2,407,148	2,257,453	-6.22%
Total Expense	\$6,802,554	\$8,248,928	\$8,558,218	3.75%
REVENUES				
Intergovernmental	\$3,710,439	\$3,812,068	\$3,829,804	0.47%
Miscellaneous	-	-	45,487	100.00%
Other Financial Sources	-	82,883	-	-100.00%
Total Revenue	\$3,710,439	\$3,894,951	\$3,875,291	-0.50%
STAFFING				
FTE Positions	77.000	83.625	87.625	-

PERFORMANCE SUMMARY:

County Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Human Services - Child Welfare Division

Program Goal: Cabarrus County Child Welfare Division will protect children from abuse and neglect as provided by federal and state law

Program Strategies:

- CPS will interview all children associated with an accepted report within required mandated time frames.
- CPS will make a case decision on all assessments and investigations within 45 days to ensure families are referred to services timely if needed.
- In-Home services works to keep families intact while addressing issues of abuse and neglect. In-home service Social Workers will work diligently with the families to keep children in their homes safely while working to strengthen the families.
- In-Home services will have a completed in-home services agreement completed with the family within the first 30 days this program is provided. The social worker will ensure timely referral for services to limit the time required for the family to remedy their challenges.
- The Child Welfare program will improve performance outcomes through increased communication. Communication shall place through the use of mandatory division meetings held monthly; Lunch 'n Learns held twice per month which is mandatory for supervisors, optional for all others; monthly newsletters are provided to all staff; and "Coffee with Cheryl" which is optional for all staff.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of accepted reports of abuse/neglect/dependency of children responded to within required time frames	95.15%	88%	100%
% of assessments/investigations with case decision made within the 45 day mandate	25%	46%	100%
% of cases, where the children can remain safely in the home of their parents or caretakers, without foster case intervention through the provision of CPS In-Home Services	95.80%	98%	100%
% of open In-Home Service cases with completed In-Home Service case plans within 30 days of case decision making	99.50%	98%	100%
# of opportunities provided to all staff to engage in the development and implementation of the child welfare program with the goal of increased performance.	NEW	NEW	84

Human Services - Child Welfare Division

FOSTER CARE PROGRAM OVERVIEW:

Foster Care services must be provided to any child the Department has placement responsibility for and is placed in a licensed foster home, relative placement or licensed facility. Placement responsibility is established when the court places the child in the legal custody of the Department. The Department is responsible for ensuring placement and payment for the child and ensuring all the basic well-being and safety needs are met. In addition, the Department also provides services to the child and family to establish a plan for permanence for the child. Reunification with birth family/caretaker is the primary goal in each case. If that goal is unable to be achieved, the Department explores custody, guardianship or adoption as a permanent plan.

MAJOR ACCOMPLISHMENTS:

- The LINKS program is a program for teenagers in foster care which prepares youth for independent living. LINKS was rewritten with a stronger focus on independence and self-sufficiency, expanding and enhancing services to youth ages 13-21. Efforts to achieve proficiency in adult life skills with youth involve monthly activities that expose the youth to real life situations faced as independent adults. This is accomplished through the use of outside speakers, hands on training, college tours, experiential workshops, and field trips. Barriers to participation for youth can include competing needs of work and school.
- Staff with our LINKS program have been asked to assist other counties with the development of their LINKS program.
- The Foster Care program participates in several state and local initiatives. They include Toolkit Learning Community, Latino MAPP Workgroup and the Foster Care Medical Home Initiative. Cabarrus County Staff were invited to present to the North Carolina Social Services Institute regarding the implementation of the Toolkit Learning Partnership.
- This year was the first year that we partnered with Rowan and Stanly Counties to provide a Foster Care Community Collaborative Conference on May 5, 2017 at McGill Baptist Church in Concord. This free one-day conference featured presentations on “Compassion Fatigue” by Children’s Home Society, “Shared Parenting” by Donna Foster, along with booths filled with information for both foster parents and social workers to use in their work. A second one is planned for May 4, 2018 with key speaker Tonier Cain.
- The Department has maintained a positive working relationship with the Guardian Ad Litem and all court personnel with actions in court regarding foster care.
- The Adoption program continues to be successful at finding legal permanence for children in the custody of Cabarrus County. This year’s baseline is 9 adoptions. By January, 2018, we have already completed 4 adoptions with a projection of doing as many as 5 more by the end of this fiscal year.
- The Foster Care program has stabilized with lowered staff turnover.
- During the last fiscal year, we brought 67 children into foster care. We were able to find legal permanence and close cases for 55 children.
- More children, who enter foster care, are placed in a relative setting rather than in a traditional foster home. This placement allows the children to maintain a healthy relationship with their biological families. It reduces the cost of foster care to the County.
- Cabarrus County has been recognized by the state DHHS for the efficiency of our court process in our child welfare practices.

CHALLENGES & TRENDS:

- We maintain, on average, 90 children a month in foster care in Cabarrus County.

Human Services - Child Welfare Division

- We work with complex family dynamics. Meeting the threshold for legal permanence requires intense case building. The state laws require us to determine if the children are returned to their previous caretakers or if they will require an alternative form of legal permanence within 12 months of the child's entry into foster care. Often times, the family has done just enough for the court to feel the children must be returned, because there isn't enough evidence to request an alternative legal permanence such as guardianship, adoption or custody transfer to another caregiver.
- We have completed our first assisted guardianship case during this fiscal year, which has gone very well.
- The number of foster homes licensed by Cabarrus County DHS has increased during the last calendar year. We continue to have an increase of interest in fostering for our county. Our licensing staff have worked diligently over the past year to train and license more homes.
- The lack of therapeutic placements for foster children continue to impact the cost of care for the County.

BUDGET HIGHLIGHTS & CHANGES:

- Our federal partners now require the agency, in partnership with the designated school system, to determine if the school of origin is the most appropriate school placement for the child once they enter foster care. If it is determined to be and the child no longer resides in the school district of origin, we are required to provide transportation. The County will be required to absorb the cost of this action.
- The instability of the federal funding environment is always a negative factor with foster care.

Program Goal: To provide safe and stable placements for foster children.

Program Strategies:

- Social workers will visit with foster children in their placements monthly to monitor the placement environment and remain connected with both the child and foster parent.
- Social workers will maintain communication with foster parents and children to provide support and services which will encourage stable placement.
- Children in foster care will not experience child maltreatment. Foster parents will be trained and receive on-going support, face to face visits and referrals to needed services.
- The LINKS program will educate, support, and encourage youth ages 13-21 who are in the custody of the county to be prepared for independent adulthood.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of visits with foster children taking place in the child's placement home	97%	100%	100%
% of children maintained in stable placement per month	95%	97%	100%
% of children who remain safe/unharmed while in foster care	97%	98%	100%
% of LINKS youth who participate in monthly LINKS events/activities.	NEW	NEW	80%

DEPARTMENT CONTACT

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Human Services – Child Support Services

MISSION:

The mission of the Child Support Services Division is to consistently collect as much child support as possible for the benefit of Cabarrus County children.

MANDATE:

The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141. These laws set forth the federal and state requirements for the program. The purpose of the CSS program is to ensure that noncustodial parents (NCPs) support their children. If the children are receiving Work First Family Assistance (WFFA), the debt of child support is owed to the state by virtue of the Assignment of Rights to Support (NCGS 110-137), rather than to the caretaker of the children. Child support that is collected for WFFA children is retained by the state and treated as a reimbursement to WFFA funds. The state distributes this money to county, state and federal governments in a percentage amount equal to their participation in the financing of WFFA. For children who are not receiving WFFA, the child support is paid to the custodial parent (CP) or caretaker.

OVERVIEW:

The Child Support Services Division is responsible for ensuring that non-custodial parents support their children through financial means and with medical insurance coverage or medical support. This support is irrespective of whether owed to the custodial parent or caretaker, which could include foster care or the State for recovery of WFFA. Actions include the location of NCPs, establishment of paternity including DNA/genetic testing, establishment of a support obligation based upon the NC Child Support Guidelines, enforcement of collection of court orders for child support and medical insurance and medical support, spousal support and modifying such orders as deemed appropriate.

MAJOR ACCOMPLISHMENTS:

- Cabarrus County is second in the State of North Carolina in paternity establishment for children born out of wedlock.
- Cabarrus County is third in the State of North Carolina in the collection of child support arrears.
- Cabarrus County is sixth in the State of North Carolina in current child support collections with an average collection rate monthly of 74.71%.
- During FY 2017, \$11,668,836 was distributed to families, which exceeded the State goal by 2.22%.

CHALLENGES & TRENDS:

- The program continues to see growth with the number of new cases being received each month. The division has received 693 new child support applications and/or referrals from Medicaid or Work First since July 1, 2017. A significant number of these cases are interstate cases in which one party resides outside the State of North Carolina.
- During this fiscal year, the State of North Carolina will move toward implementing Paternity Only services through Child Support Services. While this will have an impact on the number of cases coming into the agency, it will also allow more children the opportunity to have paternity established who may otherwise have not had that opportunity.

Human Services – Child Support Services

- The State's implementation of NC Fast has affected the referral process to Child Support for Medicaid and Work First recipients. Child Support continues to receive many duplicate cases from Medicaid. The receipt of duplicate referrals has increased time and efforts of the child support case initiation process as cases have to be manually researched in NC Fast and the child support case management system, NC Automated Collection and Tracking System (ACTS), to determine if they are appropriate referrals for new child support cases.
- The State's new mandate for mandatory referrals from Child Care to Child Support is in the final testing phase and should be rolled out to Cabarrus County this fiscal year, which will cause an upward trend in additional child support cases.
- Continue to experience an increase in the number of requests of motions to modify by non-custodial parents as a result of a change in State Policy. This has decreased the amount of time child support agents in the enforcement unit have to focus on the collection of monetary support and the enforcement of medical insurance coverage, which is their primary job function.
- The program continues to see an increase in applications from custodial parents who have previously had private attorneys representing their interests. These cases tend to be more complex and require additional case management as they often include additional legal issues such as child custody, divorce, spousal support, and equitable distribution.
- Implementation of the Uniform Interstate Family Support Act (UIFSA) 2008 presents a challenge to the Division as it requires the use of new and revised documents that are not in the automated system. As a result, staff must manually generate and complete all forms for an indefinite period.

BUDGET HIGHLIGHTS & CHANGES:

- IRS 1075 requires multi-factor authentication for all Child Support staff when signing into their computers.
- Federal Incentive funds must be used for activities conducted under the Child Support Program State Plan, which contributes to the efficiency and effectiveness of the State Child Support Program. Federal Regulation 45 CFR 305.35 requires that these funds be applied to supplement, rather than supplant, other program funds. Other child support costs paid by the County receive federal reimbursement at 66%.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$1,294,466	\$1,413,440	\$1,568,431	10.97%
Operations	252,619	256,644	284,956	11.03%
Total Expense	\$1,547,084	\$1,670,084	\$1,853,387	10.98%
REVENUES				
Intergovernmental	\$1,558,533	\$10,145,111	\$1,706,137	-83.18%
Sales & Services	21,497	90,815	18,750	-79.35%
Miscellaneous	483	-	1,600	100.00%
Total Revenue	\$10,387,403	\$10,235,926	\$1,726,487	-83.13%
STAFFING				
FTE Positions	20.00	22.00	23.00	-

Human Services – Child Support Services

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

Program Goal: Collect as much child support as possible on behalf of the children of Cabarrus County.

Program Strategies:

- Collect at least \$11,700,000 in child support by taking appropriate administrative and judicial enforcement action when necessary. The State standard for Cabarrus County is \$11,668,836.
- Collect at least 75.75% of current child support owed by assuring current support is paid timely each month to NC Centralized Collections. The State standard is 75.30% for Cabarrus County.
- Collect a payment toward arrears on at least 75.89% of cases where past due support is owed. The State standard is 75.14% for Cabarrus County .
- Establish a child support order in at least 88.50% of open cases. The State standard is 88.40% for Cabarrus County.
- Establish paternity for at least 117.75% of cases, which have paternity at issue through DNA testing, judicial action or voluntarily by the use of the Affidavit of Parentage. The State standard is 100% for Cabarrus County.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Amount of child support collected	\$11,668,836	\$11,894,924	\$11,894,924
% of owed child support collected	75.30%	74.55%	75.00%
% of cases with payment to arrears	75.14%	75.25%	75.30%
% of cases under order	88.40%	90.15%	90.20%
% of paternity established*	117.25%	114.41%	114.45%

*Number of children in the caseload in the FY or as of the end of the FY who were born out of wedlock with paternity established or acknowledged divided by the number of children in the caseload at the end of the preceding FY who were born out of wedlock

Program Goal: Provide quality and timely services to Cabarrus County citizens.

Program Strategies:

- Attempt service within 90 days of the location of a non-custodial parent in 97% of cases. The State standard for Cabarrus County is 75%.
- Within 12 months, 100% of child support cases will have an established order. Cabarrus County has a State standard of 75%.

Human Services – Child Support Services

- In 94% of child support cases, in which payments are delinquent, appropriate enforcement action will be taken in the required timeframe. There is a State standard of 75% for Cabarrus County.
- In 88% of cases, in which one party resides outside of NC, appropriate action will be taken within the required timeframe. Cabarrus County has a State standard of 75%.
- Achieve 95% on random case reviews for quality and timeliness conducted by the State of North Carolina.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of service attempts made within 90 days	96.60%	96.10%	96.50%
% of child support cases established within 12 months	99.73%	99.44%	99.50%
% of cases in which appropriate enforcement actions taken	92.92%	92.12%	92.20%
% of interstate cases in which appropriate action taken	87.39%	89.38%	89.50%
% of quality and timeliness on random case reviews	93.28%	98.00%	98.50%

DEPARTMENT CONTACT:

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Human Services – Economic Services

MISSION:

The mission of Cabarrus County Economic Services Division is to determine eligibility for the purpose of providing medical, nutritional and financial assistance to enhance the quality of life for citizens through excellent customer service.

MANDATE:

- Medicaid is mandated by Title XIX of the Social Security Act and NCGA 108A-25, which requires acceptance and processing of applications and conducting eligibility reviews within required timeframes for anyone wishing to apply. Reviews are required by regulation to reassess eligibility for ongoing benefits on an annual basis.
- Food & Nutrition Services program is mandated by Federal US Code 2011, NCGS 1098-25 and GS108A, Article 2, Part 5 and requires that applications must be taken upon request with the client to access through the Electronic Benefits Transfer (EBT) system within seven days when eligible for emergency services. Under regular non-emergency circumstances the application must be completed within thirty days. Reviews are required by regulation to reassess eligibility for ongoing benefits on a semi-annual or annual basis.
- 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.
- 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 Development 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.
- Limited English Proficiency Services – Title VI, Sec 601 of the Civil Rights Act of 1964 states that “no person in the United States shall on the ground of race, color, or national origin, be excluded from participation in, denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

OVERVIEW:

The Economic Services Division is responsible for administering federally means tested public assistance programs mandated under the Social Security Act. There are extensive, distinct regulations for different programs that must be followed in determining and re-determining eligibility. These include elements such as age, health, income, citizenship, and resources. These items must almost always be verified by a third party source, and a verbal statement from the client is rarely acceptable.

MAJOR ACCOMPLISHMENTS:

- Successfully met USDA mandate of 95% timely processing of Food & Nutrition Services (FNS) applications for January through December with 96.31% processed timely.
- Successfully met Medicaid mandate passing the Medicaid Assistance Application Report Card in eight out of twelve months.
- Successfully converted Day Care into NC Families Accessing Services through Technology (NC Fast).
- Successfully converted Non-Emergency Medical Transportation into NCTracks, the statewide billing system.

Human Services – Economic Services

- Successfully passed State Medicaid Application Monitoring, which ensures compliance with proper actions, discouragement issues and processing times.
- Significantly reduced findings in annual Single County Audit.
- Processed over 24,546 Medicaid Recertifications, 14,953 Medicaid Applications, 11,426 FNS Recertification's, and 9,099 FNS Applications.
- Issued over \$30,324,845 in FNS benefits in 2017.
- Established \$989,084 in overpayments by program integrity, collected \$857,824, which goes to the state to help offset public assistance costs. \$74,991 was returned to the County as incentive payments to help offset county costs associated with pursuing fraud.
- Conducted extensive training in all program areas to improve quality, accuracy and timeliness; totaling 7,222 hours of staff training.
- Participated in Northwood's national webinar to promote lobby software.

CHALLENGES & TRENDS:

- Continued scrutiny by USDA and State to maintain average timeliness rate of 95% for processing of Food and Nutrition applications. The state has set a goal of 98% which is extremely challenging for counties due to caseload size and continued case management issues within NC Fast. Statewide tracking for FNS recertifications is in place with a goal of an average of 95% timeliness rate.
- Medicaid Report Card legislative mandate – must meet all four components to pass the report card. Failure to pass a report card for three consecutive months or five out of twelve months requires corrective action. The State can take over a county program if corrective action is not successful. Official tracking was effective January 2017 with significant report issues. No data was available for several months and a recalculation of monthly statistics was necessary. Training on the report card was provided in August 2017, eight months after the effective date.
- Continued struggles implementing NC Fast case management system resulting in system processing changes, system delays and latency issues.
- Potential expanded benefits within the programs that could severely impact service demands. In addition, growing County population translates to increasing demands for services.
- Child Care services continue to have limited funding to meet total needs of the community and new changes in eligibility may restrict access, placing working families at risk for child care needs.
- Uncertainties of impact of the HB630 resulting in a state & county contract and performance measure for all programs.
- Increasing uncertainties with the future of the Affordable Care Act and Medicaid Transformation. Anticipate a significant increase in customer contact due to the potential changes.
- Continued scrutiny by NCDHHS on the Single County Audit.

BUDGET HIGHLIGHTS & CHANGES:

- Program integrity collections have increased by 76.8% and incentive payments have decreased by 30.4%.
- Program integrity investigators became Certified Welfare Fraud Investigators upon passing the Welfare Fraud Investigator test.
- Obtained additional positions to improve program management.
- The Department requested the following positions for FY19: one Training Coordinator, four Income Maintenance Caseworker III, Lead worker/Trainer, one Income Maintenance Supervisor, and two Income Maintenance Caseworker I.

Human Services – Economic Services

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$6,867,164	\$7,442,855	\$7,245,901	-2.65%
Operations	5,097,051	5,273,471	1,152,052	-78.15%
Total Expense	\$11,964,215	\$12,716,326	\$8,397,953	-33.96%
REVENUES				
Intergovernmental	\$10,251,530	\$10,145,111	\$6,515,638	-35.78%
Sales & Services	126,585	90,815	98,693	8.67%
Miscellaneous	9,295	-	-	-
Total Revenue	\$10,387,410	\$10,235,926	\$6,614,331	-35.38%
STAFFING				
FTE Positions	136.00	140.00	126.00*	-

*Employment decreased with the creation of the new EFSS Division.

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Provide access to health, family support, and nutritional services by determining eligibility for mandated federally means programs tested in a timely and efficient manner.

Program Strategies:

- Process 92% of all received Medicaid applications within required timeframe of 45/90 days.
- Process 95% of all eligible FNS applications within required timeframe of 4/25 days.
- All cases processed and reviewed through the second party review system will be processed with a 90% accuracy rate.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of Medicaid applications processed within 45-90 days*	91.05%	93.05%	93.5%
% of FNS applications issued benefits within 4-25 days	96.19%	96.18%	96.75%
% accuracy for second party reviews	94.80%	94.76%	95%

*State standard is 90%.

Human Services – Economic Services

Program Goal: Actively pursue and defer fraudulent activity within the public service programs we administer and through investigations, reduce incidents of welfare fraud and take appropriate action as allowed by law.

Program Strategies:

- Establish \$300,000 in Intentional Program Violation (IPV) claims.
- Program Integrity will refer at least 5 cases to the District Attorney for prosecution in an effort to deter further fraud within the program.
- Conduct at least three trainings on agency error findings, deficiencies and program improvement strategies in an effort to reduce agency-responsible errors.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Amount in IPV claims established	\$489,004	\$342,523	\$350,000
# of cases referred to the DA's office	4	0	6
Amount in actual collections	\$790,551	\$468,287	\$475,000
# of agency error trainings conducted	NEW	1	6

Program Goal: Promote employment by providing access to quality and affordable child care services allowing working citizens to remain employed through child care subsidy.

Program Strategies:

- To spend 96% of the annual federal child care allocation which equates to a 96% spending coefficient.
- Conduct at least 36 day care site visits annually to ensure program compliance.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Spending coefficient	99%	98%	96%
Average # of monthly day care recipients (children)	794	735	740
Actual # of day care site visits conducted	NEW	36	40

Program Goal: Will employ a competent and trained workforce to deliver services within Economic Services.

Program Strategies:

- Develop and refine a second party review tool.
- Each Caseworker will receive at least 16 hours of training per year that focus on policy, practice and customer service.
- Customer Service staff will receive at least one annual customer service training.
- Follow the Standard Operating Procedure set forth for second party reviews and work to increase the number of cases checked in order to improve the Division's quality of work through staff realignment.
- Conduct three trainings on audit findings, deficiencies and program improvement strategies.

Human Services – Economic Services

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of caseworkers receiving at least 16 hours of training	100%	100%	95%
% of Customer Service staff receiving customer service training	100%	95%	95%
% of Case Workers with six second party reviews	NEW	100%	100%
# of audit trainings conducted	NEW	5	ACTUAL
# of additional second party reviews completed	NEW	19	ACTUAL

DEPARTMENT CONTACT:

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Human Services – Adult Services

MISSION:

The mission of Cabarrus County Adult Services is to support personal independence and social, physical and emotional well-being for disabled and older adults and their families.

MANDATE:

- Adult Protective Services are mandated by GS 108A, Article 6.
- Guardianship Services are mandated by GS 108A-15 and 35A.
- Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F.
- Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D.
- Adult Care Home Licensure and Monitoring is mandated by GS 108A-14 & GS 131D-2.11.
- Special Assistance In-Home Services are mandated by GS 108A-25, 111-13; 111-14; 111-17, 143B-157.
- Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25.
- The Department of Human Services (DHS) must execute specified responsibilities in relation to Unclaimed Bodies under GS 130A-415.

OVERVIEW:

Adult Services are a wide range of services to protect and support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- **Adult Care Home Licensure and Monitoring** - Adult home specialists complete routine monitoring of adult and family care homes, adult day care centers and day health centers to ensure compliance with State licensure and certification requirements. Complaints against adult and family care homes are investigated by the Social Workers who also provide technical assistance to the facilities.
- **Adult Day Care and Health Services** - Provided to older adults to support personal independence and promote their social, physical and emotional well-being.
- **Adult Protective Services (APS)** - Provided to disabled adults in situations where they are abused, neglected or exploited.
- **Adult Placement** - Provided by social workers to prepare and assist individuals and families in planning for and locating adult care home and nursing home facilities.
- **Guardianship Services** - Provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their safety and wellbeing.
- **Individual and Family Adjustment Services** - Provided by social workers to assist an individual to recognize, understand, and cope with problems they are experiencing as well as providing assistance to becoming more self-reliant in problem solving and in becoming more resourceful in seeking the help needed.
- **Special Assistance In-Home Services (SA/IH)** - Provides help to Medicaid eligible individuals who are at risk of entering an Adult Care Home and would like to remain at home with additional support services and income.
- **Work First Employment Services and Services to Families Under 200% of Federal Poverty Level** - Provided to families to secure short-term training and other services to help them become employed and self-sufficient, thereby, supporting themselves and their children.

Human Services – Adult Services

MAJOR ACCOMPLISHMENTS:

- Continued collaboration between Adult Protective Services (APS) and CHS Northeast Case Management.
- Increased active number of SA/IH cases from 112 in prior fiscal year to 123 in current fiscal year.
- Work First program developed new procedures and installed better second party reviews which resulted in no deficiencies during 2017 single audit.
- Continued partnering with Law Enforcement, Emergency Medical Services and Fire Departments related to APS and community concerns.
- Collaboration with Kannapolis Lunch Plus participants to provide Christmas gifts for 7 Adult Services clients.
- Successful collaboration with one local church and CH3 to provide Christmas presents for 52 DHS wards.
- Continued collaboration to provide Thanksgiving meals for 16 clients and their families.
- A home visit continues to be conducted for all APS screen outs to evaluate each situation to determine if a need for services exists.

CHALLENGES & TRENDS:

- Possible increase in APS cases in which placement is necessary due to immediate removal of the adult from the abuse or neglect. Adult Protective Services reports received resulted in a confirmation rate of 63% and substantiation rate of 30%. State benchmarks: Confirmation rate: 44% and substantiation rate: 24%.
- Ongoing difficulty in locating services for non-Medicaid eligible individuals who are determined to be in need of services based on APS evaluation. Without Medicaid, services are more difficult to obtain for citizens due to cost barriers presented by service providers. The impact results in a ripple effect to other government services, especially Emergency Management Services and Sheriff's Department.
- Guardianship caseloads continues to increase for all ages; older and younger, disabled adults.
- Probability that a higher number of wards will not be eligible for Medicaid, resulting in a need for county funding to ensure their safety and well-being as mandated by state statute.
- Limited community resources for an increasing number of aging individuals with no family support and unable to meet their needs in their private living environment.
- The number of SA/IH cases involving those with mental health diagnoses result in increased social worker involvement and complexity of service planning.
- Increasing number of individuals that will be age 60+ that will require services, because they do not have sufficient financial resources and/or lack of formal/informal supports to provide for their own care in their own home.
- Reduced cooperation by Work First participants with Work First policy and action plans resulting in termination of services, thereby, reducing participants' ability to obtain employment. This result is due in part to a tightening of rules within the program and the unwillingness of the participants to cooperate with child support as required by law.
- Implementation of a local employers outreach plan in an effort to eliminate negative perceptions that have historically prevented them from serving as work experience sites.
- Continued challenge to develop new work experience sites for the Work First Program.

BUDGET HIGHLIGHTS & CHANGES:

- Social Services Block Grant (SSBG) funding remains flat.
- Lack of funding source to support the case management component of the SA/IH program which requires case management oversight for the authorization of funding amounts and use of SA/IH funds.
- Increase in number of wards at end of 2017. Currently at 52 with more anticipated this year.

Human Services – Adult Services

- Increasing number of individuals that will be age 60+ in the future therefore increasing the need for additional funding to meet their needs.
- Ongoing supervisor and staff training on appropriate coding to insure maximum reimbursement with a focus on Medicaid Administration Claiming (MAC), a new funding source for adults who are Medicaid eligible and have a medical/mental health need.
- Need for an increased budget for supervisor and staff training that will equip them to better deal with more complex cases involving mental health, substance abuse, dementia, etc.
- Need for the additional funding for grant writing training to better locate, apply for and win relevant grants which would provide alternative funding sources for programs/services.
- Ongoing funding to provide for the needs of individuals who are found to be in need of Adult Protective Services to prevent further abuse, self-neglect, and/or exploitation.
- Ongoing funding to support increased number of DHS wards to insure their safety and well-being as mandated by state statute.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$1,959,952	\$2,086,022	\$1,638,733*	-21.44%
Operations	1,166,201	1,299,711	225,164*	-82.68%
Total Expense	\$3,126,153	\$3,385,733	\$1,863,897*	-44.95%
REVENUES				
Intergovernmental	\$1,682,210	\$1,600,228	\$599,689*	-62.52%
Total Revenue	\$1,682,210	\$1,600,228	\$599,689*	-62.52%
STAFFING				
FTE Positions	28.98	30.10	23.10*	-

* FY 2019 Adopted budget decreased due to the creation of the new EFSS Division.

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Human Services – Adult Services

Program Goal: Ensure the safety of disabled and elderly adults at home and in facilities, provide services that meet the needs of disabled and elderly adults to help avoid long-term care placement and allow for aging in place.

Program Strategies:

- Evaluate and respond to all accepted calls of abuse, neglect and exploitation of disabled adults within required timeframes of immediate, 24 hours or 72 hours depending on allegation.
- Complete Adult Protective Services investigation of cases within 30 days of the initial report for abused and neglected disabled adults and within 45 days of the initial report for exploited disabled adults.
- Conduct four public awareness events that will increase the public's knowledge and awareness of the role of the APS program.
- Insure that 85% of Guardianship Status Reports are completed within a timely manner as required by program and policy guidelines (6 months upon initial appointment and annually thereafter).
- Conduct ten outreach events that will increase participation in the SA/IH program. Examples of locations for outreach will be at health fairs, community events, Lunch Plus Clubs, churches or other organizations.
- Maintain the number of SA/IH referrals at 65. We impact this objective through the following strategies:
 - Low Income Energy applicants.
 - Targeted community outreach.
 - Partnership with Cooperative Christian Ministries.
- Make initial contact within five days of receipt of referral for all Need for Service clients in order to assess needs and coordinate services to meet their needs.
- 97% of those receiving Adult Services will be satisfied with service delivery through internal DHS customer satisfaction survey.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of abuse, neglect and exploitation of disabled adult reports	388	411	415
% of APS reports responded to within time frames	100%	100%	100%
% of APS evaluations completed within state standards	100%	100%	100%
# of APS public awareness events	9	6	6
# of wards receiving DHS services	51	54	60
# of SA/IH outreach events	14	13	12
# of new SA/IH referrals	48	78	65
% need for service referrals responded to within 5 days	99%	99.4%	99%
% customer satisfaction with services provided through monthly customer surveys	100%	100%	100%
% of individuals receiving State Adult Day Care funded Adult Day Care/Health and remain in their home 6 months or more	NEW	100%	90%

Human Services – Adult Services

Program Goal: Increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance by the provision of eligibility, employment and supportive services (educational/training activities, case management, etc.).

Program Strategies:

- Increase the number of Work First Participants securing long term employment to 35%.
- Conduct four outreach events to Increase local employers' and non-profit organizations' awareness of the benefits of serving as a work experience that leads to employment site.
- Increase number of work experience sites that lead to employment from eight to twelve, which is approximately 30%.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
% of Work First participants securing employment	32%	51.4%	35%
# of Work First outreach efforts to local employers and non-profit organizations	19	7	6
# of new work experience sites	5	2	5

DEPARTMENT CONTACT:

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Human Services – Nutrition

MISSION:

To promote, maintain and improve the health and well-being of older adults through the provision of a nutritionally balanced meal. Reduce isolation through social interaction, provide education and supportive services to help adults stay healthy and age in place.

OVERVIEW:

The program provided through Nutrition includes:

LunchPlus Club - A congregate nutrition program that operates Monday through Friday at five locations throughout Cabarrus County (Logan Community Center in Concord, Living Water Church of God in Kannapolis, Harrisburg United Methodist Church in Harrisburg, Mt. Pleasant Senior Center in Mt. Pleasant, United Love Baptist Church in Midland). Program funded by county funding and Home & Community Care Block Grant (HCCBG).

MAJOR ACCOMPLISHMENTS:

- High profile promotion of the LunchPlus Clubs at various health and community fairs such as the Senior Health & Wellness Expo, Senior Night at the Cabarrus County Fair, City of Kannapolis events, National Night Out and Fire Department Event.
- Successful ongoing partnership with Concord Lions Club which provided well-attended onsite vision and hearing screenings at the Concord LunchPlus Club.
- The LunchPlus Club meal reservation system continues to significantly reduce food waste.

CHALLENGES & TRENDS:

- Due waiting lists for transportation at four of the LunchPlus Club sites and no transportation services provided for the Midland site, limited transportation continues to be a challenge in our efforts to increase attendance. Transportation would also be needed to any additional sites, if added.
- Due to limited time for marketing, there continues to be difficulty meeting the need for adequate outreach and promotion to those most in need in an increased aging population.
- With Concord as our largest city, there is a need for senior nutrition/wellness services in the fast-growing Northwest sector of the County. (based on Census and other demographic information)
- Ongoing technology limitations, related to software and connectivity, prohibit efforts to improve work efficiencies and timely communications between LunchPlus Club staff and agency staff.
- Increased creativity in service offerings and activities which would attract those older adults interested in volunteerism and community engagement for overall wellness.

BUDGET HIGHLIGHTS & CHANGES:

- HCCBG funding remains flat at 2011 levels.
- Requesting continued new funding for an additional planned Concord site in the West Cabarrus area, along with an additional Nutrition Site Supervisor position and the necessary transportation for those LunchPlus Club participants.

Human Services – Nutrition

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY2018	ADOPTED FY2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$187,409	\$209,958	\$231,340	10.18%
Operations	203,387	288,490	270,397	-6.27%
Total Expense	\$390,796	\$498,448	\$501,737	0.66%
REVENUES				
Intergovernmental	\$148,741	\$133,138	\$129,338	-2.85%
Sales & Services	24,841	26,000	24,000	-7.69%
Total Revenue	\$173,582	\$159,138	\$153,338	-3.64%
STAFFING				
FTE Positions	5.70	5.70	6.40	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Promote, maintain and improve the health and well-being of older adults through the provision of a nutritionally balanced meal as well as reduce the isolation experienced by many older adults through opportunities for social interaction by participation in the nutrition program.

Program Strategies:

- Provide at least one hot or other appropriate meal per day in a congregate setting in which a range of social and supporting services are available within program standards.
- Offer ongoing programming that provides the opportunity for participants to be linked with other services provided by the agency and/or other service providers in the community.
- Provide health screening opportunities at the LunchPlus Club programs based on community partner availability.
- Increase LunchPlus Club outreach efforts by 333%.
- 97% of LunchPlus Club participants will be satisfied with the program.
- 97% of LunchPlus Club participants will feel that their nutrition or physical health have improved by attendance.

Human Services – Nutrition

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
Average number of LunchPlus participants receiving a nutritious meal per month	343	277	335
Average number of nutritious meals served to LunchPlus Club participants per month	3,198	2,569	3,135
Average number of educational classes/programs (nutrition, education, etc.) provided at LunchPlus sites per month	16	20	17
# of attendees who are new in a year	157	134	170
# of increased outreach efforts	21	70	72
% participant satisfaction	100%	100%	97%
% of participants who believe they have improved their nutrition and/or physical health by attending the Lunchplus Club.	100%	100%	97%

DEPARTMENT CONTACT:

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Human Services – Senior Services

MISSION:

To promote independence of older adults and adults with disabilities through the provision of information, referrals, services and supports which meet the needs of the adult and their families.

OVERVIEW:

Senior Services are a wide range of services to support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- **Adult Day Care/Health Services** - Provided to older adults to support personal independence and promote their social, physical and emotional well-being as well as health care services for Adult Day Health participants. Social workers determine eligibility, monitor provision of service and assist individuals and families to identify problems, explore options and identify resources.
- **Community Resource Connection (CRC)** - A system coordinated to provide information and assistance about services regarding older adults and those with disabilities. The CRC goal is to simplify access to services and support for Cabarrus County residents.
- **Family Caregiver Support Program (FCSP)** - Assists family and informal caregivers in caring for their loved ones at home for as long as possible by providing information to caregivers about available services, assistance in gaining access to services, individual counseling, organization of support groups and training. The training is designed to assist caregivers in areas such as caregiver wellness, hands on care, Powerful Tools for Caregivers and in making decisions and solving problems about their caregiving roles, respite care to temporarily relieve the caregiver and supplemental services on a limited basis.
- **In-Home Aide Services** - Assists individuals who have functional, physical, or mental impairments with essential daily activities in the areas of home management and personal care tasks, enabling them to be maintained in their home settings for as long as possible.
- **Seniors' Health Insurance Information Program (SHIIP)** - Provides service, as well as coordinates volunteers through NC Department of Insurance, to educate Medicare beneficiaries about Medicare, supplement and long-term care insurance, Medicare Advantage, Part D and other health insurance options. The program is funded by a NC Department of Insurance grant.

MAJOR ACCOMPLISHMENTS:

- The Family Caregiver Support Program provided respite services to 22 caregivers through respite services, which is a 37% increase over the previous year when respite was provided to 16 individuals.
- The Family Caregiver Support Program spent 100% of funds received through the Family Caregiver grant and an additional \$1,800 provided through County funds.
- We continued our efforts to take SHIIP services out into the local communities. Continued strong partnerships with the Senior Centers, Public Libraries, LunchPlus Clubs and a very successful Town Hall event for Cabarrus County Medicare beneficiaries with the City of Kannapolis (along with the State SHIIP office and Mike Causey, the NC Insurance Commissioner). Enabled us to provide on-site New-to-Medicare and Low Income Subsidy presentations and to schedule additional SHIIP client counseling sessions during the annual Open Enrollment Period (OEP) resulting in an increase in the number of clients served during FY2018.

Human Services – Senior Services

- Working closely with the County Communications and Outreach efforts, Publicity and Media (PAM) reporting results through December 31, 2017 have shown exposure in excess of 2.07 million impressions, well in excess of 98,381, which is the State goal of 50% of the TOTAL County Population of 196,762. This far-reaching result came from lobby advertisement at DHS and the Senior Center-Concord, a running SHIP commercial during OEP on Channel 22, advertisement in the quarterly Journeys magazine and two billboards located on Hwy 29; one near CMC-NE and the other near the I-85 interchange during OEP.

CHALLENGES & TRENDS:

- Demand for services continues to exceed the availability as evidenced by wait lists and lengthy wait times for HCCBG In-Home Aide Services and Adult Day Care Services. Funding for these services continues to be insufficient to meet the needs of the community.
- Continued participation in a comprehensive outreach program that will increase community awareness of the availability, eligibility and services provided through Family Caregiver Support Program (FCSP).
- The FCSP Respite Services waitlist is difficult to manage as there are only limited funds, but some caregivers want to postpone services until their situation is more of a crisis situation.
- Identification of additional Medicare D Open Enrollment locations throughout the County provides easier access to services, but many Medicare recipients still prefer to travel further and want the familiarity of where they originally accessed these same services, the Cabarrus County Senior Center in Concord.
- Targeted recruitment of additional fully-retired volunteer SHIP counselors to meet the need during the very busy annual Medicare Open Enrollment Period.
- Enhanced use of the Cabarrus Resource Connection byway as more and more community partners are accessing and steering clients to the new Network of Care resource listings, as part of the Aging Strategic Plan. More active engaged partners are needed to grow the intended broad service-base for our clients.
- Extensive outreach plan for the purpose of educating, informing and promoting service access to an increasing aging population. The Department has participated in the County aging strategic plan, which will serve as a blueprint for future outreach activities.
- Accurately educate our aging public about our roles, services, activities and competencies in an effort to promote a better public image and utilization of agencies' resources and services.
- Limited transportation options continue to be a barrier for potential Adult Day Care/Health participants in that providers will not provide this service for current state reimbursement amounts and funding is limited to the HCCBG.
- County's population is aging with statistical data showing that 21.4% of the population aged 65+ has at least two types of disabilities which will result in an increased need for caregivers, both paid and unpaid.

BUDGET HIGHLIGHTS & CHANGES:

- HCCBG funding remains flat at 2011 levels creating waiting lists within many of the services.
- Statistical data for our County indicates that the poverty rate increases with age, 30.7% of Cabarrus County residents aged 75+ are within poverty levels and would not be able to afford the average cost of \$19.00/hour for a home health aide, hence the need for increased funding to reduce wait list and wait time for those requesting In-Home Aide Services and Family Caregiver Support Program respite.
- Ongoing funding to ensure that the Aging Strategic Plan is moved forward taking current items (i.e. Journey's publication, Community Resource Connection, and CHA Network of Care) to implement an Adult Network of Care for Cabarrus County through the Collective Impact process.

Human Services – Senior Services

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$264,060	\$268,554	\$284,413	5.91%
Operations	351,579	399,221	393,857	-1.34%
Total Expense	\$615,639	\$667,775	\$678,270	1.57%
REVENUES				
Intergovernmental	\$354,642	\$383,018	\$381,235	-0.47%
Sales & Services	292	200	200	-
Miscellaneous	10	100	100	-
Other Financial Sources	-	1,814	-	-100.00%
Total Revenue	\$354,944	\$385,132	\$381,535	-0.93%
STAFFING				
FTE Positions	4.00	4.00	4.00	-

PERFORMANCE SUMMARY:

County-wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk and protect County assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation and increased access to and utilization of services.

Program Goal: Provide meaningful information regarding agency and/or community resources and services to older and disabled adults and provide Medicare and Medicare supplement information to the 29,786 (as of 1/2016) Cabarrus County Medicare recipients.

Program Strategies:

- To increase the number of Medicare recipients receiving SHIP assistance to 2,100, representing a 5% increase over the projected FY2018 Target Actual of 2,000, and well exceeding 1545, which is the State maximum goal of 5% of the Medicare Population of in Cabarrus County.
- Provide 19 new counseling opportunities or locations for Medicare recipients, increasing from 2018 Actual.
- Initiate Community Resource Connection (CRC) referrals within 24 hours of receipt.
- Complete CRC referrals within 5 days of referral date.

Human Services – Senior Services

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of Medicare recipients that received SHIP assistance	2,212	1,806	2,100
# of new counseling opportunities provided to Medicare recipients	23	23	19
% of CRC referrals initiated within 24 hours of receipt	100%	100%	100%
% of CRC referral follow-ups completed in system within 5 days of referral date	100%	100%	100%

Program Goal: To provide support by empowering the caregiver to continue caring for their family member in a private living arrangement, as opposed to long-term care placement that would be costly to the individual and Cabarrus County citizens.

Program Strategies:

- Increase referrals for the Family Caregiver Support Program from 1.2 to 2 per month, which is a 67% increase.
- 100% of caregivers will express satisfaction as it relates to the effectiveness of the FCSP to enable them to continue to provide care for the care recipient in the home.
- Utilize 100% of available funding for the provision of FCSP In-Home Respite.
- 95% of individuals receiving HCCBG In-Home and Adult Day Care/Health services will remain in their home 6 months or more.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of community outreach events	38	12	15
# of new FCSP referrals per month	3.33	3.33	3
% of participants who are satisfied with FCSP services	100%	100%	100%
# of individuals who received in home respite	19	7	12
# of individuals receiving HCCBG In-Home Aide Services	30	46	45
% of individuals receiving HCCBG In-Home Aide Services and remain in their home more than 6 months	NEW	100%	95%
# of individuals receiving Adult Day Care/Health services	29	31	33
% of individuals receiving HCCBG Adult Day Care/Health and remain in their home 6 months or more	79%	100%	95%

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Other Human Services

DESCRIPTION:

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

MANDATE:

NCGS 122C – Mental Health, Development Disabilities and Substance Abuse Act of 1985 and NCGS 130A Public Health.

Cabarrus Health Alliance (Public Health Authority)

The 1997 Session of the General Assembly authorized Cabarrus County to transfer the powers, duties and responsibilities to provide public health services from the Board of Health to the Public Health Authority of Cabarrus County, and the Board of Commissioners authorized the transfer on April 20, 1998. These powers, duties and responsibilities are in the areas of communicable disease control, environmental protection, and maintenance of vital records. Beginning in FY 1998, the Cabarrus Health Alliance assumed the duties with a mission "to achieve the highest level of individual and community health through collaboration." The Cabarrus Health Alliance has collaborated with and developed partnerships with the local hospital, physicians and the regional mental health program.

The FY 2019 proposed budget includes \$3,918,186 in recurring expense, \$10,762 in West Nile Virus expense and \$2,884,387 in School Nurses expense. The school nurse funding, added in FY 2014, supported nine additional days and an extra hour for forty-two part-time school nurses. The FY 2019 proposed budget adds an extra nurse at Royal Oaks Elementary School and includes merit and fringe increases. There are also additional funds for the Healthy Cabarrus position to be full time and for a Communicable Disease Nurse.

Veterinarian Services

Funds for this program go towards Spay it Forward, whose mission is to alleviate the population of unwanted companion animals by providing funds for spay and neuter of pets of low income families and pets otherwise neglected. FY 2019 proposed budget decreased by \$10,000 from FY 2018.

Mental Health

Funding for FY 2019 is proposed for mental health purposes in the amount of \$614,000. These funds will go towards assistance with mental health, developmental disabilities and substance abuse needs. Reduced contribution in Mental Health is due to a shift in funding. A Human Services Navigator position is requested for FY 2019 and will assist citizens in navigating the system of human service programs. This position is budgeted at 75% and is set to start on October 1, 2018.

Boys and Girls Club of Cabarrus County

For FY 2019, \$50,000 was adopted for the Boys and Girls Club of Cabarrus County to assist with their capital needs. They are requesting \$50,000 annually for five years from Cabarrus County in support of their Capital Campaign Project. This total gift of \$250,000 will help this organization meet the growing need for after school and summer educational enrichment programming by constructing a 36,000 square foot addition to their current facility on Spring Street.

Other Human Services

YMCA

In a 15-year agreement between Cannon Memorial YMCA and Cabarrus County, local high school swim teams have been allowed to use the swimming pool for swim practice and meets. This agreement is being renewed for the next 10 swim seasons. In addition, the FY 2019 request of \$250,000 will be used for capital projects including a possible new pool in Harrisburg or upgrades to the existing pools in Concord or Kannapolis.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Operations	44,946	\$ -	\$ -	-
Public Health Authority	6,343,345	6,729,671	7,035,312	4.54%
Veterinarian Services	5,215	15,000	5,000	-66.67%
Mental Health Center	614,020	614,020	586,716	-4.45%
Boys and Girls Club	-	50,000	50,000	-
YMCA	-	-	250,000	100.00%
Total Expense	\$7,007,526	\$7,408,691	\$7,927,028	7.00%
REVENUES				
Sales and Services	\$4,968	\$ -	\$5,000	100.00%
Total Revenue	\$4,968	\$ -	\$5,000	100.00%

ENVIRONMENTAL PROTECTION

Infrastructure & Asset Management – Construction & Demolition Landfill

MISSION:

The Cabarrus County Construction & Demolition (C&D) Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

MANDATE:

Authority to regulate solid waste – G.S. 153A-136; authority to operate solid waste disposal facilities – G.S. 153A-292.

OVERVIEW:

The Solid Waste Department provides C&D debris disposal. C&D debris is accepted at the County landfill on Irish Potato Road for a fee of \$37.00 per ton plus a \$2 per ton State tax. The County landfill site also serves as an expanded recycling drop off center. Items accepted for recycling at this location include: glass, aluminum & steel cans, plastic, comingled paper, used tires, yard waste, white goods and scrap metal as well as used electronics. Household trash is also accepted at this location for a fee depending on quantity. Household trash is NOT placed in the landfill at this site. Additionally, this department provides land clearing and grading services for other county construction projects.

MAJOR ACCOMPLISHMENTS:

- NC Department of Environmental Quality (DEQ) issued a permit to operate the C&D Landfill Expansion in April 2017. Given the current incoming tonnage, expansion will provide approximately 4 years of additional operating space. C&D waste is currently being placed in the newly expanded area and provides more space for vehicles to drop off waste, which has improved efficiency.
- Issued a Request for Proposal for Residential Solid Waste and Recycling Collection and Disposal Service. This affects residents of the unincorporated portions of Cabarrus County. Republic Services, Inc. was awarded a 5-year Franchise Agreement to perform these services as well as to provide landfill space for residential trash dropped off at the C&D Landfill.
- NC DEQ 2017 annual facility inspection found landfill to be in compliance with operating permit conditions.
- NC DEQ 2017 annual storm water inspection found landfill site to be in compliance with storm water permit conditions.
- Maintained projected budget. Facility operates under Enterprise Fund. Zero tax dollars required to assist landfill operations in FY2018.

CHALLENGES & TRENDS:

- Optimize remaining landfill capacity by improving the compaction rate of C&D waste placed in landfill and ensure proper cover thickness. Ensuring proper technique of operating the landfill compactor is one method of improving compaction rate. Determine feasibility of expanding landfill capacity.
- Residential waste received at the C&D landfill is transported to the Charlotte Motor Speedway Landfill. The County has been notified that the cost of disposing this waste will increase from \$2.00 per ton (NC State Disposal Tax) to \$39.00 per ton. This will greatly affect operational cost. An increase in fees for incoming residential waste will be required to offset this cost increase.

Infrastructure & Asset Management – Construction & Demolition Landfill

- Explore methods of recycling construction and demolition waste instead of landfilling. Examples include receiving clean loads of concrete, roof shingles or wood. Material would be kept out of landfill and marketed to others for reuse. Challenge is to ensure that this is done economically.
- The cost of grinding yard waste continues to increase. The C&D landfill receives yard waste from residents, commercial landscapers and the City of Kannapolis. The cost has risen from \$15 per ton to \$22 per ton and could go up further in FY2019.
- Explore future uses for landfill site once landfill operations cease.

BUDGET HIGHLIGHTS & CHANGES:

- A fee increase is needed due to increased operational costs and to provide funds for needed landfill equipment and replacement parts. Proposing an increase of \$2 per ton. Tipping fee would still be lower than local private C&D landfill.
- Revenue received from State to support tire recycling in Cabarrus County is expected to remain same as FY2018.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$285,167	\$297,081	\$346,768	16.73%
Operations	578,513	674,871	824,786	22.21%
Capital Outlay	2,397	-	-	-
Total Expense	\$866,077	\$971,952	\$1,171,554	20.54%
REVENUES				
Intergovernmental	\$42,888.97	\$37,000	\$40,000	8.11%
Permit & Fees	96,742	85,000	147,181	73.15%
Sales & Services	897,185	849,952	947,000	11.42%
Investment Earnings	32,258	-	37,373	100.00%
Miscellaneous	105,49	-	-	-
Total Revenue	\$1,069,180	\$971,952	\$1,171,554	20.54%
STAFFING				
FTE Positions	5.00	5.00	5.50	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

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

Program Goal: Receive zero permit violations from NC Department of Environmental Quality and zero accidents while performing daily landfill activities.

Infrastructure & Asset Management – Construction & Demolition Landfill

Program Strategy:

- Provide superior and efficient customer service at the landfill.
- Improve the amount and quality of information concerning what's accepted at the Landfill on the County webpage.
- Ensure that all requirements of the NC Department of Environment and Natural Resources and C&D landfill operating permits as well as internal County safety requirements are being followed.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of NC DEQ violations	0	0	0
# of accident reports	0	0	0
# of landfill operation inspections	52	52	52
# of landfill team safety meetings	12	12	12
# of landfill proper operations classes	4	4	4

Program Goal:

- Reduce the cost per ton of C&D waste disposed at the landfill by 2%.
- Reduce the cost per ton of hauling residential waste to Speedway Landfill by 2%. The continued management of operating expenses, improving the compaction rate of associated wastes and the potential recycling of wastes are the main strategies to achieve this goal.

Program Strategy:

- Work with Landfill employees to ensure that all C&D waste is being compacted properly to maximize landfill airspace.
- Ensure proper preventative maintenance programs are followed on all landfill equipment to optimize equipment life and reduce maintenance costs.
- Manage and conserve landfill equipment fuel usage.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of tons of residential waste received at landfill	2,419	2,306	2,400
Cost per ton to transfer residential waste received to Speedway Landfill	\$22.73	\$22.78	\$22.54
# of tons of C&D waste received	15,327	16,845	17,000
Cost per ton to landfill C&D waste	\$27.17	\$27.90	\$26.95

DEPARTMENT CONTACT:

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Infrastructure & Asset Management – Waste Reduction

MISSION:

To encourage recycling and waste minimization through education and example, reduce the volume and toxicity of the waste stream, demonstrate professionalism and provide excellent customer service in the operation of recycling and Household Hazardous Waste (HHW) services.

MANDATE:

NCGS 130A-309.09, local government waste reduction programs; NCGS 153A-136, authority to regulate solid waste.

OVERVIEW:

The Waste Reduction Division is responsible for developing and implementing waste reduction programs, enforcing waste management and recycling operating rules and regulations, and overseeing the collection of refuse and recyclables and disposal of toxic waste. The following are the principal activities:

- **Recycling Convenience Centers:** Manage facilities where household paper, containers and other materials are collected. Department employees collect and haul these items to regional recycling processors.
- **Curbside Refuse and Recycling:** Administer the franchised service to collect containers, paper and trash from households in unincorporated areas of the County.
- **Household Hazardous Waste (HHW):** Operate HHW facility located on General Services Drive. County residents drop off material on scheduled days. Private company collects, packages, stores and transports HHW for proper recycling or disposal.
- **Internal County Waste Reduction:** Oversee the County facilities' recycling programs and Recycling Policy, including environmentally preferred purchasing, recycling collections and equipment reuse.
- **Schools Recycling Program:** Coordinate the County commitment to collect recyclables at Cabarrus County Schools done in partnership with the City of Concord.

MAJOR ACCOMPLISHMENTS:

- Over 2,000 residents participated in the HHW collection days during FY2017. FY2017 saw the greatest number of residents dropping off household hazardous waste in any single fiscal year. FY2018 will end up exceeding the FY2017 participation numbers.
- Hosted two (2) Paper Shred events during FY2017. These events are held in conjunction with the City of Concord. Co-hosting the shredding events has resulted in a savings of \$900.
- Conducted recycling presentations for various school and church groups.
- Purchased ReCollect Trash/Recycling Software. Residents will be able to obtain personalized trash/recycling collection schedules, HHW collection schedules and other information regarding where to take various trash and recycling items. This is a joint project with the Cities of Kannapolis and Concord. The new software will be advertised via the Cabarrus County electronic newsletter, Cabarrus County web page, City of Concord brochure, City of Kannapolis brochure, Cabarrus County Fair, message on the Republic Services quarterly bill, flyers provided at Household Hazardous Waste collection events and signs placed at the two (2) Cabarrus County recycling convenience centers.

CHALLENGES & TRENDS:

- Continue to efficiently and economically serve the increasing number of residents who drop off recyclables and participate in the bi-monthly Household Hazardous Waste collection events.

Infrastructure & Asset Management – Waste Reduction

- Communicate and educate residents to reduce the amount of contamination (i.e. trash, non-acceptable recyclable material) placed in recycling carts and roll offs. Contamination negatively affects recycling market costs.
- Market prices for recyclable material, especially used oil, scrap metal and plastics have been on the decline since early 2015. Increased strict policies in China with regards to the amount of contamination they will accept in recyclable material delivered to them has negatively affected market prices. The Material Recycling facility has reached out to the County asking to share some of the costs of sorting recyclables if recycling market hits a specified threshold price. County has made payments in FY2018 for recycling costs.
- The cost to recycle televisions (particularly Cathode Ray Tube types) continues to increase and the number of TV's being dropped off continues to increase. TV and electronic recycling vendors can no longer accept these items for no charge. Potential cost of properly recycling TV's may exceed \$75,000 in FY2018.

BUDGET HIGHLIGHTS & CHANGES:

- Increase participation in the Household Hazardous Waste (HHW) collection days and subsequent increase in household hazardous waste received has increased the costs required to package, transport, and properly recycle or dispose this material. The associated labor cost to operate the collection days has also increased due to the increase in participation.
- The increased recycling vendor charges will cause the recycling program expenses to increase.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Personnel Services	\$106,774	\$213,961	\$243,279	13.70%
Operations	199,926	318,873	315,512	-1.05%
Capital Outlay	-	15,182	-	-100.00%
Total Expense	\$306,700	\$547,526	\$558,791	2.06%
REVENUES				
Other Taxes	\$76,959	\$55,000	\$75,000	36.36%
Intergovernmental	12,264	10,000	\$10,000	-
Sales & Services	45,345	30,000	30,000	-
Other Financial Sources	-	15,971	-	-100.00%
Total Revenue	\$134,568	\$110,971	\$115,000	3.63%
STAFFING				
FTE Positions	2.00	3.00	3.5	-

PERFORMANCE SUMMARY:

County-wide Goal Supported:

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

Infrastructure & Asset Management – Waste Reduction

Program Goal: Increase the number of HHW customers by 2% while reducing the recycling/disposal cost of HHW by 2% and operating the facility in a safe and environmentally friendly manner.

Program Strategy:

- Operate the HHW facility in a safe and environmentally responsible manner while providing superior and efficient customer service during HHW collection days. It is anticipated that this will result in residents communicating our services to other residents.
- Reduce the amount of household hazardous waste collected annually by 5% while increasing the number of residents that use the HHW facility (promotion of waste reduction). We also pass out advertisement items during collection events providing operating hours and additional information about the HHW facility. Information is also provided on the County webpage concerning the HHW facility.
- Work with recycling vendors to develop methods on reducing recycling expenses.

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of residents participating in HHW collection days	2,078	2,133* (2.65% increase)	2,150
HHW collected (tons)	94	94	90
Cost per pound to recycle or properly dispose HHW	\$0.40	\$0.45 (12.5% increase**)	\$0.40
# of facility inspections conducted	52	52	52
# of NC DEQ inspection violations	0	0	0
# of accident reports	0	0	0
# of employee safety meetings held	12	12	24
# of employees receiving Hazardous Material Awareness Training	2	2	2

*Poor weather during January and February HHW collection events have negatively affected the expected increase in residential participation.

**We have received an increased amount of small propane cylinders (Coleman type) and paint that is too old to recycle in FY 2018. This has contributed to increased disposal cost.

Program Goal: Increase the overall tons of used electronics and recyclables collected from Cabarrus County residents annually by 5%. (Goal is being evaluated and may have to be revised due to TV's and consumer packaging becoming lighter.)

Program Strategy:

- Increase residential overall awareness of waste reduction/recycling and specifically, the HHW and recycling facilities. This will be done through public/school speaking events and the use of the Cabarrus County website and visibility at events such as the Cabarrus County Fair.

Infrastructure & Asset Management – Waste Reduction

MEASURE	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 TARGET
# of residents using HHW recycling center per month	672	732 (8.93% Increase)	750
Scrap metal collected (Tons)	463	377	340
Used televisions, computers and misc. electronics collected (Tons)	143	132 (7.69% decrease)	140
Cost to recycle used televisions, computers and misc. electronics (\$/lb.)	\$0.25/lb.	\$0.24/lb.	\$0.23/lb.
Residential recyclables (unincorporated, recycling centers) collected (tons)	3,774	3,700 (1.96% decrease)	3,800
# of recycling carts serviced at County schools*	3,250	3,260	3,400
# of recycling carts serviced at County buildings*	956	967	975
Total annual tons of recyclable material collected at county schools/county buildings	182	185	190
# of waste reduction/recycling/household hazardous waste speaking events	12	12	12

* Currently do not have capability to weigh individual recycling carts. Total material in truck is weighed at the Material Recycling Facility. County shares the servicing of county school recycling carts with the City of Concord. Only the schools serviced by the County are included in this number.

DEPARTMENT CONTACT:

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OTHER PROGRAMS

Non-Departmental

DESCRIPTION

Items in this program are those which relate to General Fund programs, as a whole, but not to any particular program or department.

Salary Adjustments

These funds are intended for increased personnel costs of staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012 and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the FY 2014 Budget as well as the FY 2018 budget. A total of \$751,171 is proposed for FY 2019, which includes: \$30,000 for service awards, \$100,000 for vacation payouts, \$437,681 for the salary study for Public Safety, which is proposed to be effective on 7/1/2018 and \$183,400 for salary adjustments.

Other Benefits

These funds provide for payment of eligible retirees' hospitalization, vision and life insurance at the proposed rate of \$7,728 annually per retiree. The FY 2019 proposed budget of \$640,953 provides for an estimated 89 retirees.

Fuel

Once provided by each department, the fuel funds are currently set aside due to the uncertainty of fluctuating gas prices. The FY 2019 proposed fuel fund is \$50,000.

Mileage

Although employees are now required to drive a County vehicle and purchase fuel from using a County purchase card, some employees still require the use of their personal vehicle. The FY 2019 proposed \$5,000 is a contingency for mileage reimbursement for travel related expenses.

Building Rental Fees and Utilities

The County is paying the rent and utilities on the unoccupied space at the Human Services Center until a future use of the space is determined. As space is remodeled and used at the Center, these unoccupied areas are reduced.

Auto, Truck and Minor Equipment Maintenance

In FY 2015 staff noticed that many departments were budgeting funds for maintenance on their fleet in case of needed repairs during the year. Rather than have many departmental maintenance budgets, we have budgeted an amount we estimate will suffice for the County for the fiscal year. Should departments expend the budgets, we can move funds from this account to pay for needed repairs. This does not include heavy utilizers of maintenance such as the Sheriff's Department, the Transportation Department, EMS or General Services. In FY 2018, Minor equipment maintenance was moved from Non-Departmental to Information Technology Services budget.

Consultants

This account is for fees and expenses paid to professionals for their special expertise. This account is provided to serve all the departments of the County.

Purchased Services

Funds consolidated for shredding services County-wide excluding Courts, Department of Human Services and Emergency Medical Services.

Legal

Funds were set aside in previous years due to the uncertainty of legal expenses.

Non-Departmental

Insurance Service and Settlement

This account was for settlements made with various insurance carriers and created a reserve for replacement of damaged vehicles or equipment. This has been transferred to the liability insurance fund to cover these costs.

Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the State. For FY 2014, the County was required to pay unemployment taxes quarterly on taxable wages to build a fund for the State to use to pay claims in addition to paying the regular bill for 2014 claims. Beginning in FY 2015, we will only be required to replenish our fund with the State based on claims paid. In FY 2014 the entire expense of the annual bill was budgeted in the non-departmental department. In FY 2015 the claim bill is budgeted in non-departmental for all departments of the county with the exception of the Sheriff's Department and the Department of Human Services.

Contingency

Contingency funds are budgeted in the amount of \$300,000 to cover unanticipated/unbudgeted costs that may occur during the year.

BUDGET SUMMARY:

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2019
EXPENDITURES				
Salary Adjustments	\$ -	\$793,919	\$994,009	25.20%
Other Benefits	583,125	622,480	640,953	2.97%
Fuel	-24	69,100	50,000	-27.64%
Building Rental Fees	24,557	174,915	101,003	-42.26%
Natural Gas	945	1,408	803	-42.97%
Power	1,7873	21,557	12,299	-42.95%
Purchased Services	-	9,297	10,000	7.56%
Auto Maintenance	-	6,484	12,000	85.07%
Minor Equipment Maintenance	723	-	-	-
Consultants	900	11,463	25,000	118.09%
Mileage	4,110	9,000	5,000	-44.44%
Unemployment Compensation	22,615	40,595	50,000	23.17%
Contingency	-	756,631	300,000	-60.35%
Board Directed Expense	-	287,488	-	-100.00%
Total Expense	\$654,824	\$2,804,337	\$2,201,067	-21.51%

Contributions to Other Funds

DESCRIPTION

This program consists of funding transfers from the General Fund to other funds.

Community Development Block Grant

Cabarrus County participates in the HOME Consortium grant. The County uses the funds to rehabilitate and renovate scattered site low-income housing. Emphasis will be on elderly low-income residents. No funding is proposed for FY 2019.

Capital Project Fund

This fund accounts for various capital projects approved by the Board in the Capital Improvement Plan (CIP). FY 2017 adopted funding of \$15,000 was for the feasibility study for the Public Safety Academy at Concord High School. No funding is proposed for FY 2019.

Capital Reserve Fund

This fund accounts for the accumulation of resources to be used specifically for capital projects designated by the Board of Commissioners. No funding is proposed for FY 2019.

Cabarrus Arena and Events Center Special Revenue Fund (SMG)

Transfers to this fund are for the operation and maintenance of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by SMG, a private facility management company. The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides and sponsor sales. In addition, it receives a contribution of \$270,000 from the Cabarrus County Tourism Authority and a contribution of \$759,500 from the General Fund, an increase of \$53,837 from the FY 2018 revised budget.

BUDGET SUMMARY

	ACTUAL FY 2017	AMENDED FY 2018	ADOPTED FY 2019	% CHANGE FY 2018 to FY 2018
EXPENDITURES				
Community Development Block Grant	\$21,042	\$ -	\$ -	-
Contribution to Capital Reserve Fund	14,504,394	10,347,778	-	-100.00%
Contribution to Capital Project Fund	2,138,779	1,795,001	-	-100.00%
Contribution to the Arena (SMG)	680,774	705,663	759,500	7.63%
Total Expense	\$17,344,989	\$12,848,442	\$759,500	-94.09%



EDUCATION

Education

INTRODUCTION TO EDUCATION

Cabarrus County, along with the state legislature and school boards, strive to provide a free, equal and quality education for every child in the state. According to the North Carolina state constitution, the County must maintain facility requirements for the public education system. Local revenues are also used to supplement the state's contribution for public school operations. State bonds provide funding for capital projects and lottery proceeds fund school construction projects.

Cabarrus County provides funding to the following entities:

- **Public Schools**
 - *Cabarrus County Schools (CCS)*
 - *Kannapolis City Schools (KCS)*
 - *Charter Schools*
 - *Other related agencies*
- **Rowan Cabarrus Community College (RCCC)**

Although Cabarrus County is only responsible for distributing funds, the County prides itself on the relationships built with the school systems that it funds. While the school boards decide how to spend funding received by the County, the school districts and the County work together to make sure that needs are met. Early in the budget season, the Cabarrus County School District hosts a series of interactive Budget Committee workshops where members of the School Board, teachers, principals, parents, County Commissioners, County Management and other key stakeholders meet to discuss and prioritize projects for the upcoming year.

The remainder of this section covers the current expense, highlights and/or significant modifications, capital outlay, debt service and county server space for public schools and provides an overview of funding for RCCC.



Education

PUBLIC SCHOOLS: CURRENT EXPENSE

MANDATED SERVICE

Public Schools - NCGS 115C-426(e) – Current expense funding required, level not mandated. NCGS 115C-430 – Equal apportionment required between school administrative units. NCGS 115-14(a) – Charter Schools – Each Local School District must transfer to charter schools based on student count (living within their district) based on the per pupil share of local current expense of the two public systems. 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 districts – (Cabarrus County Schools (CCS) and Kannapolis City Schools (KCS)), several charter schools and one community college. Current expense funding assists Cabarrus County Schools, Kannapolis City Schools, Charter Schools (money is passed through each school district to the appropriate charter school) and Rowan-Cabarrus Community College (South Campus) in paying salaries and benefits (for local funded positions), utilities, building and grounds maintenance, and other operating expenses.

CURRENT SCHOOL EXPENSES									
		FY 2017 ACTUAL		FY 2018 ADOPTED	FY 2018 AMENDED		FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
REGULAR INSTRUCTION									
Cabarrus County	\$	43,095,703	\$	44,786,856	\$ 44,786,856	\$	48,342,821	\$ 3,555,965	7.94%
Kannapolis City Schools		5,638,954		5,690,279	5,690,279		6,101,787	411,508	7.23%
TOTAL	\$	48,734,657	\$	50,477,135	\$ 50,477,135	\$	54,444,608	\$ 3,967,473	7.86%
BUILDING MAINTENANCE									
Cabarrus County	\$	7,627,445	\$	8,004,384	\$ 8,004,384	\$	8,121,012	\$ 116,628	1.46%
Kannapolis City Schools		1,042,348		1,042,348	1,042,348		1,042,348	-	0.00%
TOTAL	\$	8,669,793	\$	9,046,732	\$ 9,046,732	\$	9,163,360	\$ 116,628	1.29%
GROUNDS MAINTENANCE									
Cabarrus County	\$	1,492,899	\$	1,539,389	\$ 1,539,389	\$	1,547,939	\$ 8,550	0.56%
Kannapolis City Schools		238,864		238,864	238,864	\$	270,364	31,500	13.19%
TOTAL	\$	1,731,763	\$	1,778,253	\$ 1,778,253	\$	1,818,303	\$ 40,050	2.25%
TECHNOLOGY									
Cabarrus County	\$	4,833,329	\$	4,962,162	\$ 4,962,162	\$	5,065,798	\$ 103,636	2.09%
Kannapolis City Schools		378,078		378,078	378,078		528,078	150,000	39.67%
TOTAL	\$	5,211,407	\$	5,340,240	\$ 5,340,240	\$	5,593,876	\$ 253,636	4.75%
SCHOOL SYSTEM TOTAL									
Cabarrus County	\$	57,049,376	\$	59,292,791	\$ 59,292,791	\$	63,077,570	\$ 3,784,779	6.38%
Kannapolis City Schools		7,298,244		7,349,569	7,349,569		7,942,577	593,008	8.07%
GRAND TOTAL	\$	64,347,620	\$	66,642,360	\$ 66,642,360	\$	71,020,147	\$ 4,377,787	6.57%
CHARTER SCHOOLS*									
Cabarrus County	\$	3,722,675	\$	3,771,112	\$ 3,638,948	\$	3,813,187	\$ 174,239	4.79%
Kannapolis City Schools		635,078		643,360	574,572		601,883	27,311	4.75%
TOTAL	\$	4,357,753	\$	4,414,472	\$ 4,213,520	\$	4,415,070	\$ 201,550	4.78%
ALL EXPENSES									
GRAND TOTAL	\$	68,705,373	\$	71,056,832	\$70,855,880	\$	75,435,217	\$ 4,579,337	6.46%

* Money is passed through each school district to the charter schools.

Education

Highlights and/or Significant Modifications

Current expense spending, inclusive of Building and Grounds Maintenance, and Technology for the public school is funded at \$75,435,217. This represents a 6.46% increase in funding from the FY 2018 amended budget. The County funds the current expenses based on requests made by each school district. Requests for continuation funding is the number one priority as this funding allows the schools to continue operations of all current facilities and funds any new facilities that are opened during the fiscal year. In FY 2020, Cabarrus County Schools will open the new West Cabarrus High School. Based on additional needs there is funding for new debt service to construct a new elementary school in the Southwest portion of Harrisburg, twenty mobile units to address over-crowding at schools and two HVAC system replacements. The County was unable to address the many requests for expansion funding although there is additional funding to increase the teacher supplement to 8.00% for Cabarrus County Schools for an additional cost of \$993,538 (695,538 to keep supplements currently at 7.75%, additional \$298,000 gets to 8%). The goal is to increase teacher supplements to 8.75% in future years.

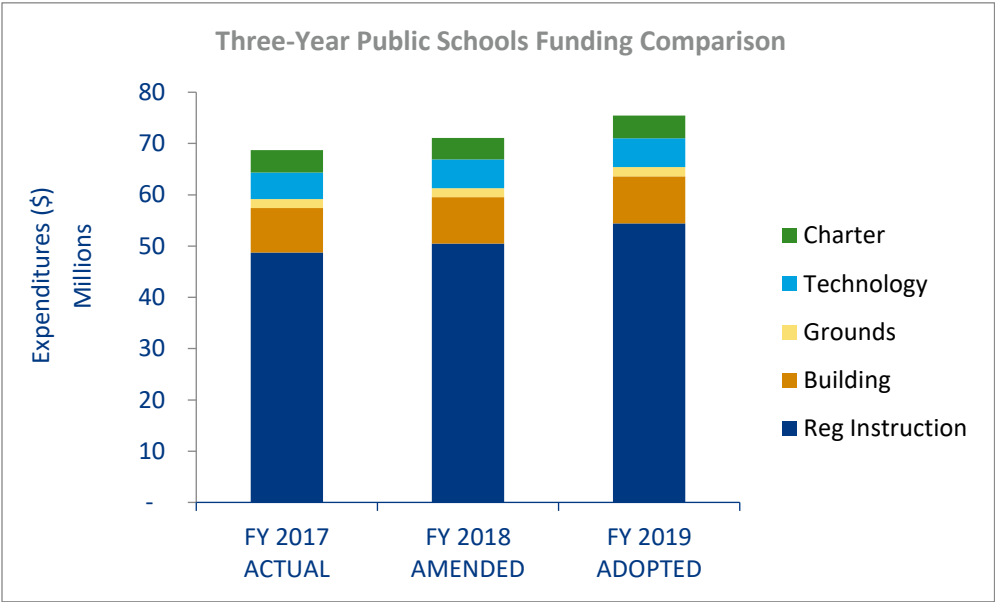
Current expense funding for schools is based on Average Daily Membership (Average number of students in classes) estimates from the state which are certified to the Board of County Commissioners by the State Board of Education per General Statue 115C-430. In accordance with the "School Budget and Fiscal Control Act". The North Carolina Department of Public Instruction uses the higher of the first two months' prior year ADM and projects growth for the next school year. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfer between local school units. The State Average Daily Membership estimate reported as of April, 2018 was 37,287. This represents an increase of 618 students or a 1.7% increase over FY 2018. The new estimate changed the funding ratio of Cabarrus County School students versus Kannapolis City School students slightly from 88.97:11.09 to 88.82:11.82.

Per School District, Cabarrus County School's FY 2019 ADM went to 33,117 and Kannapolis City School's FY 2019 ADM went to 4,170. The County funds 2,318 charter school students; Cabarrus County Schools has 2,002 charter school students and Kannapolis City Schools has 316 charter school students. These numbers are estimates at this time and will be updated at the second month count of the FY 2018 school year. Payment for charter school students is a direct pass through the school districts to the charter schools based on ADM per pupil. No monies have been placed in board contingency to fund any potential increases in charter school student counts in November of 2018.

FY 2019 ADOPTED BUDGET					
	DOLLARS		ADM	PERCENT	PER PUPIL
PUBLIC SCHOOL SYSTEM					
Cabarrus County Schools	\$	63,077,570	33,117	88.82%	\$ 1,904.69
Kannapolis City Schools		7,942,577	4,170	11.18%	1,904.70
TOTAL	\$	71,020,147	37,287	100.00%	\$ 1,904.69
CHARTER SCHOOLS					
Cabarrus County Schools	\$	3,813,187	2,002	-	\$ 1,904.69
Kannapolis City Schools		601,883	316	-	1,904.72
TOTAL	\$	4,415,070	2,318	-	\$ 1,904.69

Education

In FY 2000, a formal agreement was executed by the Board of County Commissioners, Cabarrus County Board of Education and the Kannapolis City Board of Education to provide current expense funding for building and grounds maintenance. This agreement created a comprehensive building and grounds maintenance program encompassing all facilities for both school districts, to be administered by the Cabarrus County School District. Consolidated building maintenance for FY 2019 increased by \$116,628 . Overall grounds maintenance funding increased by \$40,050 . In FY 2017, the County increased funding in building maintenance in the amount of \$999,800 to establish reoccurring funds for deferred maintenance items costing \$25,000 and below. The County is currently working on a plan to meet the needs for the remaining deferred maintenance needs in the range of \$25,000 up to \$499,999 for Cabarrus County Schools and \$25,001 up to \$99,999 for Kannapolis City Schools.



PUBLIC SCHOOLS: CAPITAL OUTLAY

MANDATED SERVICE

NCGS 115C-426(f) – Capital outlay funding is required, level not mandated. No equal apportionment is required for funding between the two districts. Currently, there is no requirement for the County to fund capital outlay for charter schools.

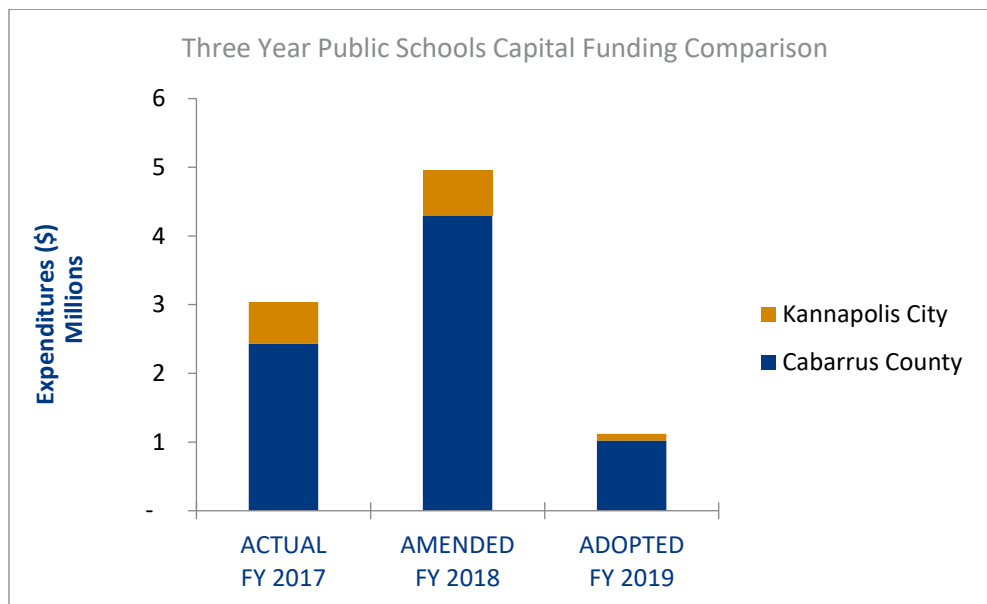
PROGRAM SUMMARY

Capital outlay funding is provided for the purchase of all capital needs for the school district. Some examples of these items are: buses or other vehicles, technology equipment, building improvements, and acquisition or replacement of furnishings and equipment. Starting in FY 2019, any capital request exceeding \$499,999 for CCS and \$99,999 for KCS will be processed through the County Capital Improvement Plan.

The school’s capital outlay budget for FY 2019 includes capital outlay allocations for various capital requests amounting to \$1,020,000 for Cabarrus County Schools and 100,000 for Kannapolis City Schools.

Education

CAPITAL OUTLAY FOR PUBLIC SCHOOL SYSTEMS						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
Cabarrus County Schools	\$ 2,431,609	\$ 1,020,000	\$ 4,298,521	\$ 1,020,000	\$ (3,278,521)	-76.27%
Kannapolis City Schools	606,336	100,000	655,509	100,000	(555,509)	-84.74%
TOTAL	\$ 3,037,945	\$ 1,120,000	\$ 4,954,030	\$ 1,120,000	\$ (3,834,030)	-77.39%



PUBLIC SCHOOLS: DEBT SERVICE

The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Certificates of Participation (COPS) and Limited Obligation Bonds (LOBS) have all been used to finance the acquisition and construction of school capital facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

In November 2014, the citizens approved \$11,000,000 in GO Bonds for the replacement school for Royal Oaks Elementary School. These funds were insufficient to construct the facilities so instead of issuing General Obligation Bonds and Limited Obligation Bonds to obtain the full amount of funding needed, the County opted to only issue Limited Obligation Bonds. The County issued Limited Obligation Bonds in March 2016 for the construction of Mt Pleasant Middle School, Kannapolis Middle School, and Royal Oaks Elementary School in the amount of \$73,785,000. For FY 2019, the County is issuing Limited Obligation Bonds for the construction of a new elementary school in the Southwest region of Harrisburg, two HVAC system replacements and the purchase of twenty mobile units totaling 70,500,000.

The County has funds for design cost at the onset of projects and pays cash to fund technology and furniture and fixtures towards the end of the construction phase. This philosophy allows for the long term construction costs to be funded by debt service and short term expenses to be funded with cash. This is part of the County's policy to use one time funds to reduce the amount of debt issued by using "pay as you go" for portions of the project costs.

Education

Currently, the Board is reviewing the next request for school facilities based on the two Districts 10-year plan presented to the Board earlier this calendar year.

PUBLIC SCHOOL DEBT SERVICE							
	FY 2017 ACTUAL	FY 2018 AMENDED	FY 2019 PRINCIPAL	FY 2019 INTEREST	AMENDED CHANGE	PERCENT	
GO Bonds	\$ 9,906,440	\$ 9,415,528	\$ 6,171,073	\$ 2,128,060	\$ (1,116,395)	-11.86%	
COPS/LOBS	27,273,779	31,459,623	24,462,375	10,805,236	3,807,988	12.10%	
TOTAL	\$ 37,180,219	\$ 40,875,151	\$ 30,633,448	\$ 12,933,296	\$ 2,691,593	6.58%	

PUBLIC SCHOOLS: COUNTY SERVER SPACE

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County and Kannapolis City School districts for collaborative technology services. An Inter-local agreement between each Local Education Agency (LEA) and Cabarrus County Government was executed in October of 2011. As part of Cabarrus County's ITS Strategic Plan, Cabarrus County Government invested in two qualified data centers with the flexibility, scalability, support and capacity to offer a managed co-location to the school districts. Both school districts identified a need for improved technology disaster recovery and high availability in a qualified data center. FY 2012 – FY 2017 Board of Commissioners' funding and support for co-located datacenters has allowed the school districts to move critical technology infrastructure into the County's qualified data centers. This funding provided for each school district's datacenter migration into the co-located space and the addition of space for schools on the County's primary and secondary storage area networks (SAN). The FY 2019 budget continues funding support of these shared data centers.

Collaboration of personnel with technical expertise and sharing of infrastructure permits the County and schools to efficiently employ the technology services required by our citizens, staff and students. Kannapolis City Schools continues to contract with the County for technology services. The FY 2019 Managed services contract includes server, data and voice network infrastructure management and optimization. Cabarrus County ITS and Kannapolis City School's staff are working together to establish a more secure and robust infrastructure, improve scalability, minimize downtime and reduce operating costs.

Funds adopted in the FY 2019 budget include additional storage and operational costs for the school's use of the primary and secondary SAN. This collaborative project has also provided the school districts with the resources to begin implementation of virtual desktop projects, transition to a cloud centric service model and the consumption of NCED cloud services.

SERVER SPACE							
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE	
CONSOLIDATED FUNDING							
County Information Technology	\$ 76,146	\$ 45,154	\$ 45,154	\$ 45,156	\$ 2	0%	
TOTAL	\$ 76,146	\$ 45,154	\$ 45,154	\$ 45,156	\$ 2	0%	

Education

PUBLIC SCHOOLS - PER PUPIL BREAKDOWN						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
PUBLIC SCHOOLS APPROPRIATION						
Current Expense	\$64,347,620	\$66,642,360	\$66,642,360	\$71,020,157	\$4,377,797	6.57%
Charter Schools	4,357,753	4,414,472	4,213,520	4,415,070	201,550	4.78%
Capital Outlay	3,037,945	1,120,000	4,954,030	1,120,000	(3,834,030)	-77.39%
Educational Debt Service	35,850,219	40,875,151	40,875,151	43,521,744	2,646,593	6.47%
County Server Space	76,146	45,154	45,154	45,156	2	0.00%
Fines & Forfeitures	1,921,391	1,500,000	1,500,000	1,500,000	-	0.00%
School Nurses	2,534,870	2,754,723	2,754,723	2,884,387	129,664	4.71%
TOTAL	\$112,125,944	\$117,351,860	\$120,984,938	\$124,506,504	\$3,521,566	2.91%
ADM ENROLLMENT						
CCS State Estimates	31,799	32,625	32,625	33,117	492	1.55%
KCS State Estimates	4,068	4,044	4,044	4,170	126	3.10%
CCS Estimates of Charter	2,075	2,075	2,002	2,002	-	0.00%
KCS Estimates of Charter	354	354	316	316	-	0.00%
TOTAL ESTIMATED ENROLLMENT	\$38,296	\$39,098	\$38,296	\$39,605	\$618	1.61%
PER PUPIL FUNDING						
Current Expense	\$1,680.27	\$1,704.50	\$1,740.19	\$1,793.21	\$53.02	3.05%
Capital Outlay	79.33	28.65	129.36	28.28	(101.08)	-78.14%
Educational Debt Service	936.13	1,045.45	1,067.35	1,098.90	31.55	2.96%
County Server Space	1.99	1.15	1.18	1.14	(0.04)	-3.30%
Fines & Forfeitures	50.17	38.37	39.17	37.87	(1.29)	-3.31%
School Nurses	66.19	71.13	71.93	72.83	0.90	1.25%
TOTAL	\$2,814.08	\$2,889.25	\$3,049.18	\$3,032.23	-\$16.95	-0.56%

Education

PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY						
	FY 2017 ACTUAL	FY 2018 ADOPTED	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
REVENUE SOURCE						
1/2 cent Sales Tax Article 40 30%	\$ 2,799,896.00	\$ 2,879,678	\$ 2,879,678	\$ 2,902,635	\$ 22,957	0.80%
1/2 cent Sales Tax Article 42 60%	6,669,074	6,851,485	6,851,485	6,619,287	(232,198)	-3.39%
1/4 cent Sales Tax Article 46 100%	8,021,787	8,232,114	8,232,114	8,035,108	(197,006)	-2.39%
Lottery used for School Debt Service	2,000,000	2,000,000	2,000,000	2,000,000	-	0.00%
QSCB Subsidy	717,727	717,727	717,727	720,000	2,273	0.32%
Fines & Forfeitures	1,921,391	1,500,000	1,500,000	1,500,000	-	0.00%
TOTAL	\$ 22,129,875	\$ 22,181,004	\$ 22,181,004	\$ 21,777,030	\$ (403,974)	-1.82%
EXPENDITURE CATEGORY						
Current Expense	\$ 64,347,620	\$ 66,642,360	\$ 66,642,360	\$ 71,020,147	\$ 4,377,787	6.57%
Charter Schools	4,357,753	4,414,472	4,213,520	4,415,070	201,550	4.78%
Capital Outlay	3,037,945	1,120,000	4,954,030	1,120,000	(3,834,030)	-77.39%
Educational Debt Service	35,850,219	40,875,151	40,875,151	43,521,744	2,646,593	6.47%
County Server Space	76,146	45,154	45,154	45,156	2	0.00%
Fines & Forfeitures	1,921,391	1,500,000	1,500,000	1,500,000	-	0.00%
School Nurses	2,534,870	2,781,035	2,754,723	2,884,387	129,664	4.71%
TOTAL	\$ 112,125,944	\$ 117,378,172	\$ 120,984,938	\$ 124,506,504	\$ 3,521,566	2.91%
NET COUNTY COST						
GRAND TOTAL	\$ (89,996,069)	\$ (95,197,168)	\$ (98,803,934)	\$ (102,729,474)	\$ (3,925,540)	3.97%

The table above shows the non-ad valorem tax revenues that support the public-school districts and compares this to the expenditures on behalf of the school districts. These sources include Article 40, 42, 46 Sales Taxes, Lottery, and QSCB subsidy. The “%”, denotes the percentage of sales tax revenue that is applied to schools.

The current expense category includes building maintenance, grounds maintenance, and technology funding. All of these are outlined under the Program Description. The sum of current expense, capital outlay and debt service result in a Net County Cost of \$102,729,474, including 2,884,387, which is given to Cabarrus Health Alliance for school nurses. For additional years of Net County Cost for public schools, consult the Public-School Funding by Source chart in the Supplemental Information section, which includes data from Fiscal Year 2009 through adopted FY 2019.

Education

PUBLIC SCHOOLS: OTHER RELATED AGENCIES

OTHER SCHOOL EXPENDITURES				
	FY 2017 ACTUAL	FY 2018 AMENDED	FY 2019 ADOPTED	% CHANGE FY 2018 to FY 2019
School Park Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	-
Special Olympics	65,569	65,569	68,241	4.08%
Road Construction	-	34,242	-	-100%
TOTAL	\$ 115,569	\$ 149,811	\$ 118,241	-21.07%

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.

School Park Maintenance - Cabarrus County Schools

Maintenance for these school parks are funded by the Active Living and Parks Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

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.

PUBLIC SCHOOLS: SAFETY

Safety is always at the forefront of our minds here in Cabarrus County. We are committed to providing our students and staff with a safe learning and working environment. The Cabarrus County Sheriff's Department works closely with our partners in local law enforcement to investigate and assess threats to our school community. This partnership also provides us with the ability to have school resource officers (37 total) in our schools. By funding security vestibules (20 schools), upgraded entry controls (12 schools) and updating paging and telephone systems, we are able to provide extra measures to prevent danger in our schools. Additionally, each of our schools has a current safety plan established, and our district conducts safety drills and additional training throughout the year to ensure that staff and students know what to do in the event of an emergency or crisis situation. Our district employs certified and trained counselors (79 total), psychologists (17.8 total), social workers (20 total) and nurses (43 part-time total) who provide social and emotional support and counseling to students and connect them and their families with appropriate resources. Funding is distributed to the schools from state and local sources.

Education

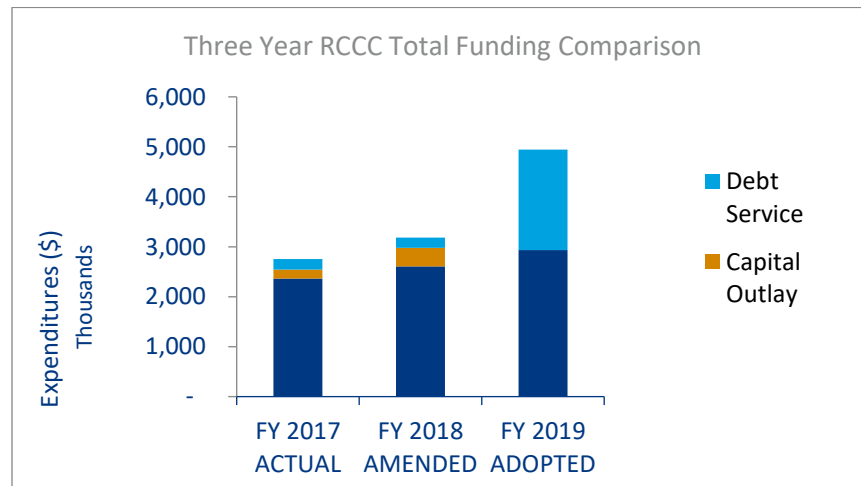
ROWAN CABARRUS COMMUNITY COLLEGE

ROWAN CABARRUS COMMUNITY COLLEGE FUNDING BREAKDOWN					
	FY 2017 ACTUAL	FY 2018 AMENDED	FY 2019 ADOPTED	AMENDED CHANGE	PERCENT CHANGE
Current Expense	\$ 2,361,832	\$ 2,605,215	\$ 2,930,215	\$ 325,000	12.47%
Capital Outlay	177,487	373,555	-	(373,555)	-100.00%
Debt Service	212,148	205,560	2,012,382	1,806,822	878.98%
TOTAL	\$ 2,751,467	\$ 3,184,330	\$ 4,942,597	\$ 1,758,267	55.22%

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$2,930,215 . Rowan Cabarrus Community College had an increase of \$325,000 in current expense funding for FY 2019, which was an increase of \$135,000 in the operating and utility cost impact of the Cosmetology Program move from downtown Kannapolis. Other increases include: \$115,000 in increased cost in sworn law enforcement officers from local agencies, \$25,000 for energy and commodity inflation costs and \$50,000 for an additional facilities technician to service the added space at the Advanced Technology Center and the Community Business Technical Center. There is currently no capital outlay allocations for \$100,000 budgeted for FY 2019. The total allocation of \$4,942,597 represents a 55.22% increase from the FY 2018 amended budget due to the debt issuance, which includes a land purchase for the South campus expansion and the construction of the Advanced Technology Center.

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. In November 2014, the citizens approved \$9,000,000 in GO Bonds to fund the construction a new Advanced Technology Building for Rowan Cabarrus Community College. In May 2018, the County issued \$54,680,000 in debt to fund the construction of the Advanced Technology Center, a new southwest elementary school, 20 mobile units, 2 replacement HVAC units, and land for the expansion of the south campus at the Rowan Cabarrus Community College.

The County also plans to fund technology, furniture and fixtures with cash towards the end of the construction phase of the Advanced Technology Center and new elementary school for Cabarrus County Schools. This philosophy allows for the long-term construction costs to be funded by debt service and short term expenses to be funded with cash. This is part of the County's policy to use one time funds to reduce the amount of debt issued by using "pay as you go" for portions of the project costs.



DEBT SERVICE

Debt Service

DEBT SERVICE OVERVIEW

Debt Service is mandated by G.S. 159-36, 159-25(a) (5). The debt service cost center is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS)/Limited Obligation Bonds (LOBS), Notes Payable, and Lease and Installment Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2018:

DEBT SERVICE			
DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
GO Bonds:			
Schools	\$48,800,958	\$9,181,731	\$57,982,689
Rowan Cabarrus Community College	1,869,042	382,419	2,251,461
COPS/LOBS:			
Schools	278,051,025	53,914,472	331,965,497
Arena & Events Center	3,808,975	2,054,500	5,863,475
Sheriff Administration Building	15,640,000	5,310,407	20,950,407
Jail Housing Unit	36,590,000	28,317,825	64,907,825
Parking Deck	9,970,000	4,170,313	14,140,313
Rowan Cabarrus Community College	16,025,000	4,902,653	20,927,653
Notes Payable:			
NC Department of Public Safety	182,929	-	182,929
Financing Agreements:			
Wallace Property-Lease	2,582,162	1,217,838	3,800,000
E-911 Equipment-Installment	201,158	7,183	208,341
Sheriff's Department Equipment-Lease	334,815	5,385	340,200
Thompson Property-Lease	196,000	-	196,000
Page Property-Lease	930,000	37,200	967,200
TOTAL	\$415,182,064	\$109,501,926	\$ 524,683,990

Debt Service

PRINCIPAL AND INTEREST PAYMENTS GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING									
	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
GO Bonds - Schools									
GO 2004 Refunding- Schools	3-15-04	3.00 - 5.00	Principal Interest	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -
GO 2013 Refunding- Schools	5-15-13	1.50 - 5.00	Principal Interest	6,171,073 2,128,059	6,214,458 1,819,505	6,170,104 1,581,900	6,198,490 1,273,395	6,237,198 963,470	6,261,229 651,610
			Principal	\$ 6,171,073	\$ 6,214,458	\$ 6,170,104	\$ 6,198,490	\$ 6,237,198	\$ 6,261,229
			Interest	2,128,059	1,819,505	1,581,900	1,273,395	963,470	651,610
			Subtotal	\$ 8,299,132	\$ 8,033,963	\$ 7,752,004	\$ 7,471,885	\$ 7,200,668	\$ 6,912,839
GO Bonds - Rowan Cabarrus Community College (RCCC)									
GO 2013 Refunding (Pub Imprv)- RCCC 2006	5-15-13	1.50 - 5.00	Principal Interest	\$ 208,927 80,728	\$ 210,542 70,282	\$ 209,896 62,200	\$ 211,510 51,705	\$ 212,802 41,130	\$ 213,771 30,490
			Subtotal	\$ 289,655	\$ 280,824	\$ 272,096	\$ 263,215	\$ 253,932	\$ 244,261
			Principal	\$ 6,380,000	\$ 6,425,000	\$ 6,380,000	\$ 6,410,000	\$ 6,450,000	\$ 6,475,000
			Interest	2,208,787	1,889,787	1,644,100	1,325,100	1,004,600	682,100
			Grand Total	\$ 8,588,787	\$ 8,314,787	\$ 8,024,100	\$ 7,735,100	\$ 7,454,600	\$ 7,157,100
COPS/LOBS - Schools									
COPS - Schools 2008A issue	1-25-08	3.25- 5.00	Principal Interest	\$ 2,345,000 117,250	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -
COPS - Schools 2008B issue	1-25-08	3.00- 5.00	Principal Interest	1,415,000 70,750	- -	- -	- -	- -	- -
COPS - Schools 2009 issue	7-16-09	3.00- 5.00	Principal Interest	4,730,000 236,000	- -	- -	- -	- -	- -
COPS - Schools 2010A issue	9-22-10	2.00- 5.00	Principal Interest	1,830,000 230,650	1,805,000 157,450	1,780,000 85,250	- -	- -	- -
COPS (QSCB) - Schools 2011A issue	4-14-11	0.00- 0.07	Principal Interest	1,330,000 776,125	1,330,000 776,125	1,330,000 776,125	1,330,000 776,125	8,530,000 776,125	1,330,000 408,925
LOBS - Schools 2011B issue	8-31-11	2.00- 5.00	Principal Interest	312,375 57,979	309,925 43,402	307,475 29,621	306,250 14,492	- -	- -
LOBS - Schools 2011C issue	8-31-11	2.00- 5.00	Principal Interest	1,985,000 589,000	1,975,000 489,750	1,970,000 391,000	1,955,000 292,500	1,945,000 194,750	1,950,000 97,500
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal Interest	305,000 561,371	2,655,000 553,776	2,605,000 487,667	2,555,000 422,802	2,520,000 359,183	2,485,000 296,435
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal Interest	790,000 1,306,998	5,540,000 1,287,090	5,445,000 1,147,482	5,350,000 1,010,268	5,260,000 875,448	5,160,000 742,896

Debt Service

PRINCIPAL AND INTEREST PAYMENTS GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING									
	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
LOBS -	3-10-16	2.00-	Principal	3,690,000	3,690,000	3,690,000	3,690,000	3,690,000	3,690,000
Schools 2016 issue		5.00	Interest	3,108,663	2,924,163	2,739,663	2,555,163	2,370,663	2,186,163
LOBS -	10/26/2017	3.00 -	Principal	3,325,000	3,325,000	3,325,000	3,325,000	3,320,000	3,320,000
Schools 2017 issue		5.00	Interest	2,477,350	2,344,350	2,211,350	2,045,100	1,878,850	1,712,850
LOBS -	5/16/2018	3.050	Principal	2,405,000	2,405,000	2,405,000	2,405,000	2,405,000	2,410,000
Schools 2018 issue			Interest	1,228,102	1,105,625	1,032,273	958,920	885,568	812,215
COPS/LOBS -			Principal	\$ 24,462,375	\$ 23,034,925	\$ 22,857,475	\$ 20,916,250	\$ 27,670,000	\$ 20,345,000
Schools Total			Interest	\$ 10,760,238	\$ 9,681,731	\$ 8,900,431	\$ 8,075,370	\$ 7,340,587	\$ 6,256,984
			Subtotal	\$ 35,222,613	\$ 32,716,656	\$ 31,757,906	\$ 28,991,620	\$ 35,010,587	\$ 26,601,984
COPS/LOBS - Rowan Cabarrus Community College (RCCC)									
LOBS - Advanced Technology Center 2018 issue	5-16-18	3.05	Principal	\$ 885,000	\$ 885,000	\$ 885,000	\$ 885,000	\$ 885,000	\$ 880,000
RCCC 2006			Interest	509,128	461,770	434,778	407,785	380,793	353,800
COPS/LOBS - RCCC Total			Subtotal	\$ 1,394,128	\$ 1,346,770	\$ 1,319,778	\$ 1,292,785	\$ 1,265,793	\$ 1,233,800
COPS/LOBS - Other									
COPS -		4.00-	Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jail Housing Unit 2008C issue	12-1-08	5.25	Interest	-	-	-	-	-	-
LOBS -		2.00 -	Principal	962,625	955,075	947,525	943,750	-	-
Arena 2011B issue	8-31-11	5.00	Interest	178,671	133,748	91,280	44,658	-	-
LOBS 2015A Refunding - Sheriff Adm Bldg	3-26-15	2.38	Principal	1,875,000	1,840,000	1,815,000	1,790,000	1,750,000	1,705,000
COPS 2007			Interest	372,232	327,607	283,815	240,618	198,016	156,366
LOBS 2015C Refunding -	3-26-15	2.51	Principal	3,665,000	3,605,000	3,545,000	3,480,000	3,415,000	3,345,000
Jail Housing Unit COPS 2008C			Interest	918,409	826,418	735,932	646,953	559,605	473,888
LOBS -	10/26/2017	3.00	Principal	525,000	520,000	525,000	525,000	525,000	525,000
Parking Deck 2017 issue		5.00	Interest	433,075	412,075	391,275	365,025	338,775	312,525
COPS/LOBS - Other Total			Principal	\$ 7,027,625	\$ 6,920,075	\$ 6,832,525	\$ 6,738,750	\$ 5,690,000	\$ 5,575,000
			Interest	1,902,387	1,699,848	1,502,302	1,297,254	1,096,396	942,779
			Subtotal	\$ 8,930,012	\$ 8,619,923	\$ 8,334,827	\$ 8,036,004	\$ 6,786,396	\$ 6,517,779
COPS/LOBS - Grand Total			Principal	\$ 32,375,000	\$ 30,840,000	\$ 30,575,000	\$ 28,540,000	\$ 34,245,000	\$ 26,800,000
			Interest	13,171,753	11,843,349	10,837,511	9,780,409	8,817,776	7,553,563
			Grand Total	\$ 44,152,625	\$ 41,336,579	\$ 40,092,733	\$ 37,027,624	\$ 41,796,983	\$ 33,119,763

Debt Service

PRINCIPAL AND INTEREST PAYMENTS									
GENERAL OBLIGATION (GO) BONDS, CERTIFICATES OF PARTICIPATION (COPS)/LIMITED OBLIGATION NOTES PAYABLE AND CAPITAL LEASES/INSTALLMENT FINANCING									
	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Notes Payable									
Notes Payable- NC Dept of Public Safety 2015	9-9-15	0.00	Principal	\$ 91,465	\$ 91,465	\$ -	\$ -	\$ -	\$ -
			Interest	-	-	-	-	-	-
			Grand Total	\$ 91,465	\$ 91,465	\$ -	\$ -	\$ -	\$ -
Capital Leases/Installment Financing									
Lease - Land	12-18-08	4.00	Principal	\$ 86,714	\$ 90,182	\$ 93,789	\$ 97,541	\$ 101,443	\$ 105,500
Wallace Property			Interest	103,286	99,818	96,211	92,459	88,557	84,500
Lease - Equipment	10-28-16	3.27	Principal	170,100	164,715	-	-	-	-
Sheriff (Motorola)			Interest	-	5,385	-	-	-	-
Lease - Land	02-28-17	0.00	Principal	49,000	49,000	49,000	49,000	-	-
Thompson Property			Interest	-	-	-	-	-	-
Installment Financing-Equip	07-20-16	1.77	Principal	56,213	57,213	58,230	29,502	-	-
E-911 2017			Interest	3,313	2,313	1,296	261	-	-
Lease - Land Page Property	5/1/2018	2.00	Principal	310,000	310,000	310,000			
			Interest	18,600	12,400	6,200			
Lease - Equipment Stretcher Lease	Budgeted Will occur in FY19		Principal	104,383	106,111	107,868	109,654	111,469	113,316
			Interest	10,808	9,080	7,323	5,538	3,722	1,877
Capital Leases - Grand Total			Principal	\$ 776,410	\$ 777,221	\$ 618,887	\$ 285,697	\$ 212,912	\$ 218,816
			Interest	136,007	128,996	111,030	98,258	92,279	86,377
			Grand Total	\$ 912,417	\$ 906,217	\$ 729,917	\$ 383,955	\$ 305,191	\$ 305,193
Annual Debt Service									
Bank Service Charges				\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700	\$ 55,700
Principal - Total				39,622,875	38,133,686	37,573,887	35,235,697	40,907,912	33,493,816
Interest - Total				15,516,547	13,862,132	12,592,641	11,203,767	9,914,655	8,322,040
TOTAL ANNUAL DEBT SERVICE				\$ 55,195,122	\$ 52,051,518	\$ 50,222,228	\$ 46,495,164	\$ 50,878,267	\$ 41,871,556

Note: The COPS 2011A (Qualified School Construction Bonds) issue requires that annual principal payments be made to a sinking fund, held by a trustee, in the County's name. Annual budgeted payments of \$1,330,000 are required for fiscal years 2016-2025 and a budgeted payment of \$1,335,000 is required in fiscal year 2026. The trustee will make debt service payments of \$7,200,000 and \$7,435,000 from the sinking fund in fiscal years 2023 and 2026, respectively. At this time, the County will record debt service expenditures and reduce its long-term liabilities. The accumulation of annual sinking fund payments will be accounted for in restricted fund balance. Therefore, the County will appropriate restricted fund balance in fiscal years 2023 and 2026 to fund the debt service expenditures.

Debt Service

LONG-TERM OBLIGATIONS

General Obligation Bonds

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are provided by appropriation in the year in which they become due.

General Obligation Bonds (2004) consist of the construction of Concord Middle School, Winecoff Elementary School, Irvin Elementary School, and Harrisburg Elementary School along with various renovations and additions.

General Obligation Bonds (2005 and 2006) consist of the construction of Hickory Ridge High School, W. R. Odell Elementary School, Charles E. Boger Elementary School, Carl A. Furr Elementary School, Building 3000 at Rowan Cabarrus Community College, along with various renovations and additions.

General Obligation Advance Refunding Bonds (2013) refunded a portion of the 2005 and 2006 General Obligation Bonds.

The County's general obligation bonds payable at June 30, 2018 is comprised of the following individual issues serviced by the County's General Fund:

\$32,855,000 (2004) Advance Refunding Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent	\$ 1,869,042
\$62,360,000 (2013) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.5 to 5.0 percent	<u>48,800,958</u>
	\$ <u>50,670,000</u>

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2018, for the County's general obligation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2019	6,380,000	2,208,787
2020	6,425,000	1,889,787
2021	6,380,000	1,644,100
2022	6,410,000	1,325,100
2023-2027	25,075,000	2,496,375
Total	<u>\$50,670,000</u>	<u>\$9,564,149</u>

Debt Service

Certificates of Participation/Limited Obligation Bonds

On January 25, 2008, the Cabarrus County Development Corporation issued \$46,920,000 **(2008A)** Certificates of Participation (COPS) Installment contracts to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School and a wing addition at A.L. Brown High School. The original 20-year COPS had interest rates ranging from 3.25% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a four-year period to be \$10,431,263. Total remaining annual payments of principal and interest range from approximately \$2,462,250 to \$2,561,913. The total principal balance due at June 30, 2018 is \$2,345,000.

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. Total remaining annual payments of principal and interest range from approximately \$1,485,750 to \$1,561,150. Total principal and interest over an 11-year period will be \$20,864,956. The total principal balance due at June 30, 2018 is \$1,415,000.

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. The original 20-year COPS had interest rates ranging from 4.00% to 5.25%. Debt service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a three-year period to be \$10,182,550. The final annual payment of principal and interest remains totaling \$3,249,750 was paid in FY 2018.

On July 16, 2009, The Cabarrus County Development Corporation issued \$85,170,000 **(2009)** Certificates of Participation (COPS) Installment contracts to provide fund (a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition and renovation at A.L. Brown High School and equipping the Facilities, and (iv) a portion of the interest to accrue under the Contract during the construction periods for the foregoing and thereafter, through January 1, 2012 and (b) pay certain expenses incurred in the connection and delivery of the 2009 Certificates. The original 20-year COPS had interest rates ranging from 3.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a four-year period to be \$21,246,450. Total remaining annual payments of principal and interest range from approximately \$4,966,000 to \$5,202,300. The total principal balance due at June 30, 2018 is \$4,730,000.

On September 22, 2010, the Cabarrus County Development Corporation issued \$18,920,000 **(2010A)** Certificates of Participation (COPS) contracts to refund the 2001 COPS issued for the construction of Cox Mill Elementary School, Harris Road Middle School, C.C. Griffin Middle School and equipping of two middle schools and one elementary school. These 11-year COPS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over an 11-year period will be \$23,666,150. Total remaining payments of principal and interest range from approximately \$1,865,250 to \$5,888,350. The total principal balance due at June 30, 2018 is \$5,415,000.

On April 14, 2011, the Cabarrus County Development Corporation issued \$14,635,000 **(2011A)** certificates of Participation (COPS) contracts to fund the rehabilitating, repairing and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15-year COPS are financed under two bullets using Qualified School Construction Bonds. The first bullet, in the amount of \$7,200,000, will mature in 2023, with an

Debt Service

interest rate of 5.10%, and the second bullet, for \$7,435,000, will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate on the deal was a 5.43%. The second bullet will have a net interest cost to the County of 0.07%, while the County will have no interest cost on the first bullet. The principal on this debt is deferred for five years with the first principal payment due on April 1, 2016. The principal payments will be held in an interest bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County property tax revenues. Total remaining annual payments of principal and interest range from approximately \$1,539,463 to \$1,718,063. Total principal and interest over a 15-year period will be \$25,147,248 less the federal subsidy of \$10,434,369, with the net cost to the County of \$14,712,879. In fiscal year 2013, the Federal Government began reducing the subsidy payment by approximately 7.6% for a Federal sequestration. At June 30, 2017, the County's trustee held principal payments of \$2,660,000 in a sinking fund; the total principal balance due at June 30, 2018 is \$14,635,000.

On August 31, 2011, the Cabarrus County Development Corporation issued \$11,735,000 (**2011B**) Limited Obligation Bonds (LOBS) contracts to refund \$11,970,000 of the 2002 COPS issued for the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the County owned Cabarrus Arena & Events Center. These 11-year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over an 11-year period will be \$14,988,756. Total remaining annual payments of principal and interest range from approximately \$1,309,150 to \$1,580,900. The total principal balance due at June 30, 2018 is \$5,045,000.

On August 31, 2011, the Cabarrus County Development Corporation issued \$21,780,000 (**2011C**) Limited Obligation Bonds (LOBS) contracts to refund \$22,425,000 of the 2003 COPS issued for the cost of acquiring real property, construction and equipping of Bethel Elementary School, Pitts Road Elementary, Kannapolis Middle School, expansion of two existing elementary school facilities and various real and personal property improvements. These 13-year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 13-year period will be \$29,779,084. Total remaining annual payments of principal and interest range from approximately \$2,047,500 to \$2,464,750. The total principal balance due at June 30, 2018 is \$11,780,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$18,045,000 (**2015A**) Limited Obligation Bonds (LOBS) contracts to refund \$16,795,000 of the 2007 COPS issued for the construction of a sheriff administration facility. These 12-year LOBS have an interest rate of 2.38%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 12-year period will be \$21,057,440. Total remaining annual payments of principal and interest range from approximately \$1,617,604 to \$2,247,232. The total principal balance due at June 30, 2018 is \$15,640,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$23,460,000 (**2015B**) Limited Obligation Bonds (LOBS) contracts to refund \$21,105,000 of the 2008A COPS issued to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School and a wing addition at A.L. Brown High School. These 13-year LOBS have an interest rate of 2.49%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 13-year period will be \$28,404,338. Total remaining annual payments of principal and interest range from approximately \$863,716 to \$3,208,776. The total principal balance due at June 30, 2018 is \$22,545,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$38,295,000 (**2015C**) Limited Obligation Bonds (LOBS) contracts to refund \$34,025,000 of the 2008C COPS issued to fund the cost of construction of a residential tower to house County inmates and related improvements. These 14-year LOBS have an interest rate of 2.51%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be \$46,368,088. The total remaining annual payments of principal and interest range from approximately \$1,487,340 to \$4,583,409. The total principal balance due at June 30, 2018 is \$36,590,000.

Debt Service

On March 26, 2015, the Cabarrus County Development Corporation issued \$54,435,000 (**2015D**) Limited Obligation Bonds (LOBS) contracts to refund \$47,300,000 of the 2009 COPS issued a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition and renovation at A.L. Brown High School and equipping the Facilities. These 14-year LOBS have an interest rate of 2.52%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be \$66,336,892. Total remaining annual payments of principal and interest range from approximately \$2,096,402 to \$6,827,090. The total principal balance due at June 30, 2018 is \$51,865,000.

On March 10, 2016, the Cabarrus County Development Corporation issued \$73,785,000 (**2016**) Limited Obligation Bonds (LOBS) contracts for the construction of Mount Pleasant Middle School, Kannapolis Middle School and Royal Oaks Elementary School. These 20-year LOBS have interest rates ranging from 2.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$108,697,900. Annual principal and interest payments range from \$3,804,763 to \$6,789,663. The total principal balance due at June 30, 2018 is \$66,415,000.

On November 09, 2017, the Cabarrus County Development Corporation issued \$70,820,000 (**2017**) Limited Obligation Bonds (LOBS) contracts for the construction of Performance Learning Center, West Cabarrus High School and Downtown Concord Parking Deck. These 20-year LOBS have interest rates ranging from 3.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$99,771,165. Annual principal and interest payments range from \$3,484,688 to \$6,760,425.

On May 16, 2018, the Cabarrus County Development Corporation issued \$54,680,000 (**2018**) Limited Obligation Bonds (LOBS) contracts for the construction of Advanced Technology Center, New Elementary School, @ HVAC replacement systems, 20 mobile units, and land for Rowan Cabarrus Community College. These 20-year LOBS have an interest rate of 3.05%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$70,563,129. Annual principal and interest payments range from \$2,241,338 to \$5,027,229. The total principal balance due at June 30, 2018 is \$54,680,000.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2018, for the County's Certificates of Participation/Limited Obligation Bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2019	31,045,000	13,171,751
2020	29,510,000	11,843,348
2021	29,245,000	10,837,508
2022	27,210,000	9,780,408
2023-2027	133,375,000	33,890,353
2028-2032	65,010,000	14,443,819
2033-2037	42,515,000	4,636,646
2038	2,175,000	66,338
Total	<u>\$360,085,000</u>	<u>\$98,670,170</u>

Debt Service

Notes Payable

On September 9, 2015, the County entered into a Memorandum of Understanding with the North Carolina Department of Public Safety for the payment of a \$457,323 note for inmate safekeeping services provided by the State prior to June 30, 2015. Annual principal payments of approximately \$91,465 will be made for five years, with no interest.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2018, for the County's Notes Payable are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2019	91,465	N/A
2020	91,463	N/A
Total	\$182,929	N/A

FINANCING AGREEMENTS

Capital Leases

The County entered into a lease agreements which qualified as capital leases under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments.

On December 18, 2008, the County, lessee, financed the acquisition of land for the Rob Wallace Park with a down payment of \$190,000. Annual payments of \$190,000 will be made for 30 years with an effective interest rate of 4.00%. This lease agreement qualifies as a capital lease for accounting purposes and has been recorded at the present value of future minimum lease payments as of the date of inception.

On October 28, 2016, the County, lessee, financed the acquisition of Sheriff's Department equipment. One payment of \$170,100 and one payment of \$164,715 will be made in fiscal year 2018 and 2019, respectively. The effective interest rate is 3.27%. This lease agreement qualifies as a capital lease for accounting purposes and has been recorded at the present value of future minimum lease payments as of the date of inception.

On February 28, 2017, the County, lessee, financed the acquisition of land for the Rob Wallace Park with a down payment of \$260,000. Annual payments of \$49,000 will be made for five years with no interest. This lease agreement qualifies as a capital lease for accounting purposes and has been recorded at the present value of future minimum lease payments as of the date of inception.

On May 1, 2018, the County, lessee, financed the acquisition of land for Rowan Cabarrus Community College south campus for future expansion with a down payment of \$311,800. Annual payments of \$310,000 will be made for 3 years with an effective interest rate of 2.00%. This lease agreement qualifies as a capital lease for accounting purposes and has been recorded at the present value of future minimum lease payments as of the date of inception.

Debt Service

Installment Financing

On July 20, 2016, the County entered into an installment contract to finance the purchase of E-911 equipment. The County was advanced funds totaling \$283,642. Annual installment payments range from \$27,253 to \$58,230 over five years with an effective interest rate of 1.77%. For Cabarrus County, the annual debt service payments to maturity as of June 30, 2018, for the County's capital leases and installment financing are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2019	672,027	125,199
2020	671,110	119,916
2021	511,019	103,707
2022	176,043	92,720
2023-2027	567,287	400,555
2028-2032	668,483	281,517
2033-2037	813,314	136,686
2038	182,689	7,308
Total	<u>\$4,244,135</u>	<u>\$1,305,955</u>

Advance Refundings

On May 15, 2013, Cabarrus County issued \$62,360,000 of General Obligation, Series 2013 advance refunding bonds to provide resources to purchase U.S. Government securities that were placed into an irrevocable trust for the purpose of making all future debt service payments on the callable Series 2005 and the callable Series 2006 General Obligation bonds. The refunded debt consists of a portion (\$31,500,000) of the County's Series 2005 General Obligation Bonds dated March 1, 2005 and maturing March 1, 2016 through March 1, 2025 and a portion (\$34,200,000) of the County's Series 2006 General Obligation Bonds dated September 1, 2006 and maturing March 1, 2027. The refunding debt was issued at a net interest cost of 2.148626%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net position. There is no defeased principal debt outstanding as of June 30, 2017. This refunding was undertaken to reduce total debt service payments over the following 14 years by \$6,205,125 and resulted in a present value cash flow savings of \$5,522,531.

On March 26, 2015, Cabarrus County issued \$134,235,000 of Limited Obligation Bonds, Series 2015 advance refunding bonds to provide resources to purchase U.S. Government securities that were placed into an irrevocable trust for the purpose of making all future debt service payments on the callable Series 2007, 2008A, 2008C and 2009 Certificates of Participation. The refunded debt consists of a portion (\$16,795,000) of the County's Series 2007 Certificates of Participation dated February 22, 2007, and maturing February 1, 2018 through February 1, 2027, a portion (\$21,105,000) of the County's Series 2008A Certificates of Participation dated January 25, 2008 and maturing June 1, 2021, 2023, 2025, and 2028, a portion (\$34,025,000) of the County's Series 2008C Certificates of Participation dated December 1, 2008 and maturing June 1, 2019 through June 1, 2029, and a portion (\$47,300,000) of the County's Series 2009 Certificates of Participation dated July 16, 2009 and maturing January 1, 2020 through January 1, 2029. The refunding debt was issued at a net interest cost of 2.496059%. As a result, the refunded Limited Obligation Bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net position. The amount of defeased principal debt that remains outstanding as of June 30, 2017 is \$102,430,000. This refunding was undertaken to reduce total debt service payments over the following 14 years by \$8,946,701 and resulted in a present value cash flow savings of \$7,655,952.

Debt Service

Long-Term Obligation Activity

The following is a summary of changes in the County's long-term principal obligations for the fiscal year ended June 30, 2018:

Debt Type	Balance July 1, 2018	Increases	Decreases	Balance June 30, 2018
Governmental activities:				
General obligation bonds	\$ 57,860,000	\$ -	\$ 7,190,000	\$ 50,670,000
Certificates of participation/ limited obligation bonds	262,375,000	124,825,000	27,115,000	360,085,000
Notes payable	274,393	-	91,464	182,929
Capital leases	3,245,354	930,000	132,377	4,042,977
Installment financing	256,389		55,231	201,158
Total governmental activities	\$ 324,011,136	\$ 125,755,000	\$ 34,584,072	\$ 415,182,064

Debt Service

LEGAL DEBT MARGIN

June 30, 2018

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, 2018	<u>\$22,312,224,359</u>
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Legal debt margin:

Debt limit 8% of total assessed value	1,784,977,949
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Debt applicable to debt limitation:

Total bonded debt	50,670,000
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Total certificates of participation/ limited obligation bonds	360,085,000
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Total notes payable	182,929
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Total installment financings	201,158
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Total capital leases (governmental fund types)	<u>4,042,977</u>
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Total debt applicable to limitations	<u>415,182,064</u>
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Legal debt margin	<u>\$1,369,795,885</u>
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Source: Cabarrus County Finance

SUPPLEMENTAL INFORMATION

Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2018-2019

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, 2018 and ending June 30, 2019:

General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

Ad Valorem Tax Levy	\$ 164,527,608
Other Taxes and Penalties	48,153,664
Intergovernmental	19,961,943
Permits and Fees	6,968,899
Sales and Services	13,003,406
Investment Earnings	500,000
Miscellaneous	487,452
Other Financing Sources	2,000,000
TOTAL REVENUES	\$ 255,602,972

- 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, 2018 and ending June 30, 2019:

General Government	\$ 26,747,314
Cultural and Recreational	5,719,392
Public Safety	43,282,654
Economic and Physical Development	4,957,028
Human Services	38,793,870
Environmental Protection	558,791
Debt Services	
Public Schools	
Principal	30,633,448
Interest	12,888,296
Rowan Cabarrus Community College	
Principal	1,403,927
Interest	608,455
Other Debt Service	9,601,468

Budget Ordinance

Cabarrus County Schools

Instructional Services	48,342,821
Charter Schools	3,813,187
Technology Support Services	5,065,798
Building Maintenance	8,121,012
Ground Maintenance	1,547,939
Capital Outlay	1,020,000
Other Schools (School Parks, Special Olympics)	118,241

Kannapolis City Schools

Instructional Services	6,101,787
Charter Schools	601,883
Technology Support Services	528,078
Building Maintenance	1,042,348
Ground Maintenance	270,364
Capital Outlay	100,000

Schools Information Technology Services (ITS)	45,156
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Rowan-Cabarrus Community College

Current Expense	2,930,215
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Other Programs

Contributions to Other Funds	759,500
TOTAL EXPENDITURES	\$ 255,602,972

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, 2018 and ending June 30, 2019:

Sales and Service	\$ 594,000
Investment Earnings	4,156
Miscellaneous	11,000
Other Financing Sources	1,039,500
TOTAL REVENUES	\$ 1,648,656

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Personnel Services	\$ 137,197
Operations	1,511,459
TOTAL EXPENDITURES	\$ 1,648,656

Budget Ordinance

Landfill Fund

A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Intergovernmental	\$	40,000
Permits & Fees		147,181
Sales & Services		947,000
Investment Earnings		38,390
TOTAL REVENUES	\$	<u>1,172,571</u>

B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Personnel Services	\$	347,771
Operations		824,800
TOTAL EXPENDITURES	\$	<u>1,172,571</u>

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, 2018 and ending June 30, 2019:

Intergovernmental	\$	789,364
Investment Earnings		1,500
TOTAL REVENUES	\$	<u>790,864</u>

B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Personnel Services	\$	60,000
Operations		710,722
Capital		20,142
TOTAL EXPENDITURES	\$	<u>790,864</u>

Health and Dental Insurance Fund

A. It is estimated the following revenues will be available in the Health and Dental Insurance Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Sales & Services	\$	11,190,475
Investment Earnings		25,000
Miscellaneous		80,000
TOTAL REVENUES	\$	<u>11,295,475</u>

Budget Ordinance

B. The following appropriations are made in the Health and Dental Insurance Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Operations	\$ 11,295,475
TOTAL EXPENDITURES	\$ <u>11,295,475</u>

Workers Compensation and Liability Fund

A. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Sales & Services	\$ 2,237,715
Investment Earnings	20,000
TOTAL REVENUES	\$ <u>2,257,715</u>

B. The following appropriations are made in the Workers Compensation and Liability Fund for the Fiscal Year beginning July 1, 2018 and ending June 30, 2019:

Operations	\$ 2,189,715
Capital Outlay	68,000
TOTAL EXPENDITURES	\$ <u>2,257,715</u>

GRAND TOTAL – ALL FUNDS – REVENUES	\$ <u>272,768,253</u>
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$ <u>272,768,253</u>

Section II.

There is hereby levied a tax at the rate of 72 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2018, 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 \$22,875,000,000, at an estimated combined collection rate of 99.05 percent (98.96% for real and personal and 100.00% for vehicles). The estimated rate of collections is based on the fiscal year ending 2017. An estimated total valuation of Real, Personal and Public Service property is \$20,900,000,000 and vehicle of \$1,975,000,000.

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 Budget 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:

Budget Ordinance

1. The Budget Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Budget Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Budget Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.
14. The County Manager may assign fund balance for unpaid Economic Development Incentives until contractual obligations are met.

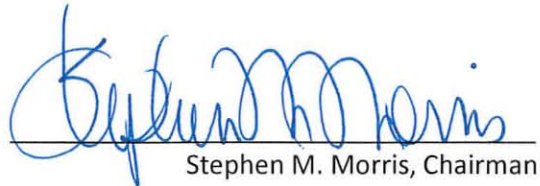
Budget Ordinance

- C. The appropriations for Cabarrus County Schools and Kannapolis City Schools have been allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment to their respective budgets which would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2018-2019 fiscal year. The County Manager and the Finance Director shall administer the budget. The Budget Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina. Funds appropriated in the FY 2017-2018 Budget and encumbered on June 30, 2018 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 18th day of June, 2018.


Stephen M. Morris, Chairman


Angela Poplin, Interim Clerk to the Board

Budget Ordinance – Fire Tax Districts

CABARRUS COUNTY BUDGET ORDINANCE FIRE TAX DISTRICTS FUND FISCAL YEAR 2018-2019

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Fire Tax Districts Fund to provide necessary funds to local fire departments with district in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. The Board of County Commissioners does hereby levy the tax on Real, Personal and Public Service property located in each specific designated fire or service district. Such funds collected by the County Tax Collector are then remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

Section II.

The following amounts are hereby appropriated in the Fire Tax Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 386,546
Cold Water	197,677
Concord Rural	42,261
Flowe's Store	305,839
Georgeville	227,777
Gold Hill	35,791
Harrisburg Rural	957,842
Jackson Park (City of Concord)	188,157
Kannapolis Rural	184,924
Midland	467,636
Mt. Mitchell	86,892
Mt. Pleasant Rural	420,350
Northeast	154,399
Odell	686,355
Richfield-Misenheimer	9,159
Rimer	170,757
Total Estimated Expenditures From Tax Levy	\$ <u>4,522,362</u>

Budget Ordinance – Fire Tax Districts

Section III.

It is estimated that the following revenues will be available for the various fire districts for the fiscal year beginning July 1, 2018 and ending June 30, 2019:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 386,546
Cold Water	197,677
Concord Rural	42,261
Flowe's Store	305,839
Georgeville	227,777
Gold Hill	35,791
Harrisburg Rural	957,842
Jackson Park (City of Concord)	188,157
Kannapolis Rural	184,924
Midland	467,636
Mt. Mitchell	86,892
Mt. Pleasant Rural	420,350
Northeast	154,399
Odell	686,355
Richfield-Misenheimer	9,159
Rimer	170,757
Total Estimated Revenues From Tax Levy	\$ 4,522,362

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2018 and ending June 30, 2019 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, 2018. The estimated combined collection rate is 99.05 percent (98.96% for real and personal and 100.00% for vehicles) and is based on the fiscal year ending 2017. 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> (99.05% collection rate)
Allen	\$ 520,338,240	0.0750	\$ 386,546
Cold Water	332,622,007	0.0600	197,677
Concord Rural	30,475,776	0.1400	42,261
Flowe's Store	514,619,752	0.0600	305,839
Georgeville	249,957,805	0.0920	227,777
Gold Hill	45,168,017	0.0800	35,791
Harrisburg Rural	644,686,038	0.1500	957,842
Jackson Park	135,686,838	0.1400	188,157
Kannapolis Rural	186,697,267	0.1000	184,924
Midland	590,151,702	0.0800	467,636
Mt. Mitchell	106,204,599	0.0826	86,892
Mt. Pleasant Rural	412,021,100	0.1030	420,350
Northeast	122,739,748	0.1270	154,399
Odell	1,019,026,558	0.0680	686,355
Richfield-Misenheimer	13,209,676	0.0700	9,159
Rimer	195,902,572	0.0880	170,757
Total Estimated Budget from Tax Levy	\$ 5,119,507,695		\$ 4,522,362

Budget Ordinance – Fire Tax Districts

Section V.

The County Manager and/or Budget 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 between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Budget Director or designee to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Budget Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. The County Manager may enter into and execute change orders or amendments to construction contracts in amounts less than \$90,000 when the appropriate annual budget or capital project ordinance contains sufficient appropriated but unencumbered funds.
10. The County Manager may execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
11. The County Manager may execute contracts with outside agencies to properly document budgeted appropriations to such agencies where G.S. 153 A-248(b), 259, 449 and any similar statutes require such contracts.
12. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Budget Ordinance – Fire Tax Districts

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in carrying out their duties and are available for public inspection.

Adopted this the 18th day of June, 2018.



Stephen M. Morris, Chairman



Angela Poplin, Interim Clerk to the Board

Supplemental Information

COMMUNITY INFORMATION



CABARRUS COUNTY, NORTH CAROLINA

Government

Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees <i>(Full Time Equivalents)</i>	1,150.04
County Seat	Concord

Area Statistics

Population (2017 Estimate)	206,872
Area in square miles	364

Taxes

NC Retail Sales Tax	4.75%
Cabarrus County Local Sales Tax	2.25%
Cabarrus County Property Tax Rate per \$100 Value	.72

Modes of Transportation

Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

Culture & Recreation

County Facilities – Operated

Parks	4
Senior Centers	2
Picnic Shelters	29
Indoor Picnic/Rental Facilities	12
Walking Trails	5
Softball Fields	8
Soccer Fields	11
Tennis Courts	6
Pickleball Courts (part of tennis court)	2
Amphitheatre	1
Playgrounds	11
Nature Playgrounds	3
Horseshoe Pits	18

Supplemental Information

Sand Volleyball Courts	10
Exercise Stations	24
Shuffleboard	4
Bocce	4
Cabins	6
Tent Sites	7
Group Camping	1
Pool	1
18-hole Mini Golf	1
18-hole Disc Golf	1
9-hole Disc Golf	1
Fitness Centers	4

County Owned Facilities – Operated by a Municipality

Parks	2
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County Owned Facilities – Undeveloped

Parks	0
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<i>School Parks (Utilized by ALPS)</i>	8
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Public Safety

Fire protection (non-city services):

Stations	11
Number of fire personnel and officers	359
Number of fire personnel volunteers	273

Sheriff's Department:

Stations	1 main, 5 substations
Number of sworn personnel	213
Number of detention officers	101
Number of civilians	40 full time, 6 part time
Number of patrol units	202

Education

	<u>Total</u>	<u>Cabarrus County</u>	<u>Kannapolis City</u>
Elementary schools	26	20	6
Middle schools	10	9	1
High schools	10	9	1
Performance Learning Center	1	1	-
Number of students	37,176	33,117	4,059*

* Kannapolis School children in Cabarrus County limits

Community colleges	1 (Rowan-Cabarrus Community College)
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Supplemental Information

Medical

Hospitals	1
Number of licensed beds	457

Economy

Construction Permits Issued (2017)	16,365
Zoning Permits Issued (2017)	532
Unemployment Rate (2016 Estimate)	4.6%
Median Household Income (2016 Estimate)	\$58,970
Per Capita Personal Income (2016 Estimate)	\$27,728

Sources of Information

Cabarrus County Government
 Cabarrus County Economic Development Corporation
 Carolinas Medical Center – Northeast
 NC Department of Public Instruction
 US Census Bureau – American Fact Finder

TOP TEN PRINCIPAL EMPLOYERS		
EMPLOYER	EMPLOYEES	PERCENT OF TOTAL COUNTY EMPLOYMENT*
Carolina's Medical Center - NorthEast	4,200	5.37%
Cabarrus County Schools	4,109	5.25%
Amazon	1,300	1.66%
Walmart	1,179	1.51%
TeleTech (formerly Connexions)	1,100	1.41%
Cabarrus County	1,097	1.40%
City of Concord	965	1.23%
Kannapolis City Schools	815	1.04%
S&D Coffee	798	1.02%
Shoe Show	750	0.96%
TOTAL	16,313	20.84%

*Cabarrus County has an average employment of 78,273 within the county.

Source: Cabarrus County Economic Development Corporation and df.nccommerce.com (April 2017)

Supplemental Information

STATISTICAL INFORMATION DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES

County	Certified July 2016 Population	County Employees	2017-18 General Fund Budgeted Expenditures	2017-18 Assessed Valuation	Property Tax Rate Per \$100	Relation to Cabarrus
Alamance	161,076	987.96	\$142,380,752	\$13,641,051,590	\$0.58	S
Alexander	38,452	357	\$39,500,000	\$2,585,917,385	\$0.79	S
Anson	25,626	-	\$29,396,380	-	\$0.80	MSA
Cabarrus	205,473	1,116	\$246,996,127	\$22,176,343,745	\$0.70	
Catawba	156,949	1,081	\$195,286,953	\$16,525,761,688	\$0.58	CSA
Cleveland	98,580	823	\$125,374,128	\$6,195,967,874	\$0.72	CSA
Davidson	167,105	899	\$137,613,034	\$13,737,568,579	\$0.54	S
Gaston	218,527	1,544	\$213,430,926	\$16,298,931,000	\$0.87	MSA
Iredell	176,563	1023	\$195,403,835	\$22,239,217,847	\$0.53	N, CSA
Johnston	194,705	1,200	\$222,870,129	\$16,278,125,098	\$0.78	S
Lincoln	83,251	792	\$98,739,155	\$8,696,830,431	\$0.61	CSA
Mecklenburg	1,077,301	5,550	\$1,273,633,517	\$126,400,000,000	\$0.82	N, MSA
Onslow	195,621	1,200	\$203,647,392	\$13,872,200,000	\$0.68	S
Pitt	176,424	989	\$159,162,724	\$12,647,546,985	\$0.70	S
Randolph	144,672	806	\$122,033,384	\$9,476,429,339	\$0.65	S
Rowan	141,917	-	\$149,239,573	\$19,456,712,155	\$0.66	N, CSA
Stanly	62,443	471	\$63,243,166	\$4,700,000,000	\$0.67	N, CSA
Union	228,171	1,275	\$171,793,162	\$25,110,447,531	\$0.78	N, MSA

N = Neighboring County

MSA = Charlotte Metropolitan Statistical Area County

CSA = Charlotte Consolidated Statistical Area County. An MSA is automatically considered part of the CSA.

S = State Benchmark County

Source: North Carolina Association of County Commissioners FY 2016-17 Budget & Tax Survey

Supplemental Information

STATISTICAL INFORMATION

Racial and Ethnic Composition of Cabarrus County: 2017 Certified

Race/ethnicity category	Number	Percent distribution
Total population	206,872	100%
White alone	149,759	72.39%
Black or African American alone	38,807	18.76%
American Indian, Alaska native alone	810	.39%
Asian alone	8,017	3.88%
Two or more races	3,764	1.82%
Hispanic Origin	21,589	10.44%
Non-Hispanic Origin	185,283	89.56%

Source: U.S. Census Bureau, 2017 Certified

Educational Attainment and Median Earnings in Cabarrus County: 2017 Certified

Educational attainment (highest degree)	Median Income
Less than high school graduate	\$30,063
High school graduate only	\$35,016
Some college or associate's degree	\$33,593
Bachelor's degree or more	\$50,289
Graduate or professional degree	\$84,178

Note: Population 25 years and over

Source: U.S. Census Bureau, 2017 Certified

Supplemental Information

STATISTICAL INFORMATION

AGE AND GENDER DISTRIBUTION: 2017 Certified		
Age category	Population	Percent distribution
Under 5 years	13,342	6.45%
5 to 9 years	14,814	7.16%
10 to 14 years	15,806	7.64%
15 to 19 years	14,293	6.91%
20 to 24 years	11,698	5.65%
25 to 34 years	25,816	12.48%
35 to 44 years	29,571	14.29%
45 to 54 years	30,625	14.80%
55 to 59 years	13,123	6.34%
60 to 64 years	10,888	5.26%
65 to 74 years	16,423	7.94%
75 to 84 years	7,583	3.67%
85 years and over	2,890	1.40%
Total	206,872	100%
Median age	37.6	-

Source: U.S. Census: 2017 Certified

Supplemental Information

STATISTICAL INFORMATION										
FUND BALANCE BY CATEGORY FOR LAST TEN YEARS* - ALL OTHER GOVERNMENTAL FUNDS										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
NONSPENDABLE										
Prepaid items	-	-	-	-	200	-	-	-	-	-
Notes Receivable	-	-	-	720,000	648,000	-	-	-	510,000	-
TOTAL \$	- \$	- \$	- \$	720,000 \$	648,200 \$	- \$	- \$	510,000 \$	- \$	- \$
RESTRICTED										
Statute	-	-	-	178,082	636,069	380,438	717,243	738,178	2,166,731	981,796
General government	-	-	-	-	212,608	198,616	229,304	275,522	288,882	317,461
Public Safety	-	-	-	5,026,278	2,445,968	1,722,137	1,276,067	688,032	363,645	428,131
Economic & physical	-	-	-	-	-	-	13,832	21,801	317,690	316,021
Education	-	-	-	31,494,611	16,513,134	7,740,158	949,774	671,721	81,096,012	30,965,994
Culture & recreation	-	-	-	2,478	3,886	85,201	169,027	169,234	169,467	170,102
TOTAL \$	- \$	- \$	- \$	36,701,449 \$	19,811,665 \$	10,126,550 \$	3,355,247 \$	2,564,488 \$	84,402,427 \$	33,179,505 \$
COMMITTED										
General government	-	-	-	4,810,004	1,550,117	1,554,160	637,014	206,470	2,713,625	7,387,164
Public safety	-	-	-	2,653,454	2,353,670	2,405,316	1,474,421	579,906	1,028,756	295,443
Economic & physical dev	-	-	-	568,557	591,236	490,664	834,377	1,013,986	1,154,195	2,143,423
protection	-	-	-	43,721	34,955	-	-	-	-	325,000
Human services	-	-	-	1,594,485	1,223,834	267,169	237,529	255,024	128,012	286,810
Education	-	-	-	1,040,766	280,043	45,218	31,798,858	34,489,015	23,054,548	8,236,657
Culture & recreation	-	-	-	3,672,645	4,424,643	5,035,796	4,319,503	1,788,084	3,569,655	2,969,259
TOTAL \$	- \$	- \$	- \$	14,383,632 \$	10,458,498 \$	9,798,323 \$	39,301,702 \$	38,332,485 \$	31,648,791 \$	21,643,756 \$
UNRESERVED/DIGNIFIED										
Subsequent year's expenditures	-	-	-	-	-	-	-	-	-	-
Special revenue	21,275,260	13,983,470	11,127,623	-	-	-	-	-	-	-
TOTAL \$	21,275,260 \$	13,983,470 \$	11,127,623 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$

Supplemental Information

STATISTICAL INFORMATION										
FUND BALANCE BY CATEGORY FOR LAST TEN YEARS* - ALL OTHER GOVERNMENTAL FUNDS										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
SPECIAL REVENUE										
Public safety	-	869,944	913,422	-	-	-	-	-	-	-
Human services	-	292,460	161,992	-	-	-	-	-	-	-
Education	-	4,210,747	534,438	-	-	-	-	-	-	-
Culture & recreation	-	763,922	716,860	-	-	-	-	-	-	-
Other purposes	-	331,693	349,396	-	-	-	-	-	-	-
TOTAL \$	- \$	6,468,766 \$	2,676,108 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
CAPITAL PROJECTS										
Capital Projects	52,570,455	53,635,956	54,821,739	-	-	-	-	-	-	-
TOTAL \$	52,570,455 \$	53,635,956 \$	54,821,739 \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$
ASSIGNED										
General government	-	-	-	-	-	-	-	-	501,252	-
Public safety	-	-	-	-	66,418	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	1,614,665	5,127,433
Culture & recreation	-	-	-	459,881	483,337	594,899	758,630	797,361	1,086,814	1,286,036
TOTAL \$	- \$	- \$	- \$	459,881 \$	549,755 \$	594,899 \$	758,630 \$	797,361 \$	3,202,731 \$	6,413,469 \$
UNASSIGNED										
Unassigned	-	-	-	(5,440)	(292,024)	(34,772)	(55,116)	(287,944)	(57,671)	(57,671)
TOTAL \$	- \$	- \$	- \$	(5,440) \$	(292,024) \$	- \$	(34,772) \$	(55,116) \$	(287,944) \$	(57,671) \$
GRAND TOTAL \$	73,845,715 \$	74,088,192 \$	68,625,470 \$	52,259,522 \$	31,176,094 \$	20,519,772 \$	43,380,807 \$	42,149,218 \$	118,966,005 \$	61,179,059 \$

* Modified accrual basis of accounting

In FY2011, the Fund Balance reporting model changed to classify Fund Balance under five new categories: nonspendable, restricted, committed, assigned, and unassigned.

Source: Cabarrus County Comprehensive Annual Financial Report, Exhibit 3

Supplemental Information

STATISTICAL INFORMATION: PUBLIC SCHOOL FUNDING BY SOURCE										
	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 REVISED	FY 2019 ADOPTED
REVENUE SOURCE										
1/2 cent Sales Tax										
Article 40 30%	\$ 1,894,620	\$ 1,936,231	\$ 2,118,724	\$ 2,178,066	\$ 2,247,377	\$ 2,491,013	\$ 2,665,952	\$ 2,799,896	\$ 2,879,678	\$ 2,902,635
1/2 cent Sales Tax										
Article 42 60%	4,369,929	4,349,930	4,909,269	5,169,449	5,075,948	5,987,935	6,211,757	6,669,074	6,851,485	6,619,287
1/4 cent Sales Tax										
Article 46 100%	-	-	4,022,347	5,978,544	5,812,323	6,873,104	7,150,105	8,021,787	8,232,114	8,035,108
Lottery used for School										
Debt Service	-	-	1,713,555	7,307,518	4,911,790	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000
QSCB Subsidy			743,081	770,921	712,644	714,643	718,497	717,727	717,727	720,000
COPS 2009	1,818,515	3,967,669	3,967,669	1,912,810	2,188,834	-	-	-	-	-
Fund 364 School										
Construction	972,527	92,204	-	-	-	-	-	-	-	-
Fund 366 School										
Construction	-	4,925	-	-	-	-	-	-	-	-
Fines & Forfeitures	1,576,661	1,559,042	1,461,745	1,529,019	1,535,840	1,514,736	1,522,063	1,921,391	1,500,000	1,500,000
TOTAL	\$ 10,632,252	\$ 11,910,001	\$ 18,936,390	\$ 24,846,327	\$ 22,484,756	\$ 19,781,431	\$ 20,268,374	\$ 22,129,875	\$ 22,181,004	\$ 21,777,030
EXPENDITURE CATEGORY										
Current Expense	\$ 50,945,989	\$ 52,447,330	\$ 53,287,330	\$ 52,626,269	\$ 55,741,441	\$ 58,741,993	\$ 62,533,462	\$ 64,347,620	\$ 66,642,360	\$ 71,020,147
Capital Outlay General										
Fund	1,916,807	1,070,000	1,067,264	1,803,060	2,213,008	2,128,550	3,984,250	3,037,945	4,954,030	1,120,000
ITS Services			93,088	28,779	121,882	84,000	84,000	76,146	45,154	45,156
Debt Service	27,176,064	28,797,106	33,524,699	32,864,016	32,058,212	31,247,131	31,242,713	35,850,219	40,875,151	43,521,744
Fines & Forfeitures	1,576,661	1,559,042	1,461,745	1,529,019	1,535,840	1,514,736	1,522,063	1,921,391	1,500,000	1,500,000
School Nurses*				1,722,808	2,017,949	2,123,884	2,377,375	2,534,870	2,754,723	2,884,387
TOTAL	\$ 81,615,521	\$ 83,873,478	\$ 89,434,126	\$ 90,573,951	\$ 93,688,332	\$ 95,840,294	\$ 101,743,863	\$ 107,768,191	\$ 116,771,418	\$ 120,091,434
NET COUNTY COST										
GRAND TOTAL	\$ (70,983,269)	\$ (71,963,477)	\$ (70,497,736)	\$ (65,727,624)	\$ (71,203,576)	\$ (76,058,863)	\$ (81,475,489)	\$ (85,638,316)	\$ (94,590,414)	\$ (98,314,404)

Supplemental Information

TOP TEN PRINCIPAL TAXPAYERS			
TAXPAYER	Type of Business	2017 Assessed Valuation	Percentage of Total Assessed Valuation
Corning, Inc.	Manufacturing	\$329,258,317	1.62%
Castle & Cooke NC LLC/ David Murdock	Real Estate	294,409,547	1.45%
Mall at Concord Mills LP	Retail Center	226,308,470	1.11%
Charlotte Motor Speedway Inc.	Sports - Racing	225,504,703	1.11%
Celgard LLC	Manufacturing	187,715,865	0.92%
Duke Energy Corporation	Public Service Co	124,401,430	0.61%
Great Wolf Lodge of the Carolinas	Amusement / Entertainment	105,525,737	0.52%
Weinstein Properties	Real Estate	101,646,310	0.50%
Hendrick Automotive	Automotive Sales	98,172,418	0.48%
DNP IMS America Corporation	Manufacturing	85,600,567	0.42%
TOTAL		\$1,778,543,364	8.75%

*Total 2017 Assessed Valuation, including Public Service***

Source: Cabarrus County Tax Assessor's Office

Supplemental Information

Cabarrus County Solid Waste Fee Schedule				
Type of Waste	Current Fee (Effective July 1, 2015)	Adopted Fee (Effective July 1, 2018*)	Size/Measurement	
Construction and Demolition (C&D) Waste	\$ 37.00	\$ 39.00	per ton/ minimum charge	
	\$ 25.00	\$ 25.00	flat rate per load (501 to 1,999 pounds)	
	\$ 13.00	\$ 15.00	flat rate per load (1 to 500 pounds)	
Uncontaminated Yard Waste	\$ 30.00	\$ 30.00	per ton	
Mixed Debris	\$ 45.00	\$ 45.00	per ton	
Special Handling Charge	\$ 30.00	\$ 30.00	per load	
All loads subject to state disposal tax	\$ 2.00	\$ 2.00	per ton	
Resident Household Solid/Yard Waste	\$ 4.00	\$ 6.00	Up to 5 (32) gallon bags	
	\$ 6.00	\$ 9.00	6 to 10 (32) gallon bags	
	\$ 10.00	\$ 15.00	Pickup or Trailer not to exceed 8 Feet in length	
	\$ 16.00	\$ 24.00	Pickup or Trailer w/sideboards	
Sale of Mulch	\$ 10.00	\$ 10.00	Pickup/Trailer load (8ft. or less) Call 704.920.2950 for Availability Tues & Thursday 2pm to 4:30 pm	
Electronics (Resident Drop off)	No Charge	No Charge		
- Televisions up to 20" diagonal				
- Televisions larger than 20"				
- Computer Monitors				
All Other Electronics				
- Computers and peripherals				
- Printers/copiers, radios, fax machines, landline and cell phones, answering machines, VCRs, DVD players, stereos, mp3, PDAs, speakers, etc.	No Charge	No Charge	Residents	
	\$ 0.10	\$ 0.25	Businesses	
Recyclable Materials	No Charge	No Charge	Receive a \$4.00 credit towards household waste disposal fee with a donation of two (2) grocery size bags of recyclable materials.	
- Cardboard				
- Household Paper: newspaper, magazines, junk mail, office paper, etc.				
- Green, brown and clear glass beverage or food containers			(No plastic or foam bags, please.)	
- Aluminum and steel Cans				
- Plastic containers, types 1-7				
- Used Motor Oil and Filters				
- Antifreeze / Coolant				
- Automotive / Marine batteries				
- Used Tires: Passenger car tires delivered by county residents will be accepted in loads of five (5) or less. Tires from commercial establishments must be delivered to US Tire Recycling on Poplar Tent Road consistent with N.C., G.S. 130-A-				

* Pending Board of Commissioners approval

Supplemental Information

GLOSSARY

Account Number - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.

Accrual Basis - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Ad Valorem Taxes - taxes levied on real and personal property based on assessed value.

Allocate - to set apart budgeted funds for specific purposes (i.e., capital outlay).

Annual Budget - a budget covering a single fiscal year (e.g., July 1-June 30).

Appropriation - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

Assessed Valuation - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

Assessment - the process of determining the value of real and personal property for taxation purposes.

Assessment Roll - an official list of real and personal property containing legal descriptions, ownership and assessed values.

Asset - a resource owned or held by a government which has monetary value.

Audit - a formal examination of the organization's accounts or financial situation.

Authority - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

Authorized Bonds - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

Authorized Positions - employee positions which are authorized in the adopted budget, to be filled during the year.

Balanced Budget - current operating revenues will be sufficient to support current operating expenditures.

Bond - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Bond Refinancing - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

Supplemental Information

Budget Document - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

Budget Message - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

Budget Ordinance - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

Budgetary Basis - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

Capital Asset - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

Capital Budget - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

Capital Improvement Program - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

Capital Outlay - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

Capital Project - major construction, acquisition or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

Capital Reserve Fund - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

Certificates of Participation - debt that is secured by the capital project itself and is issued without voter authorization.

Consumer Price Index (CPI) - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

Continuation - budget requests that indicate the spending level required to maintain service provision at its current level.

Cost-of-living Adjustment (COLA) - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

County Appropriation - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

Supplemental Information

Debt Service - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

Deficit - an excess of expenditures over revenue receipts.

Department - an organizational unit responsible for carrying out a major government function.

Depreciation - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

Disbursement - expenditure of monies from an account.

Distinguished Budget Presentation Awards Program - a voluntary, annual awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Supplemental Information

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Governmental Fund – funds generally used to account for tax supported activities. The county has a general operating fund, special revenue funds and capital projects funds.

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.

Supplemental Information

Non-operating Revenues - income received by a government not directly attributable to providing a service. An example would be interest on investments.

Objective - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

Operating Budget - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

Ordinance - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

Performance Indicators - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Performance Measure - data collected to determine how effective or efficient a program is in achieving its objectives.

Personnel Services - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

Productivity - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

Program - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

Program Changes - budget requests that reflect funding requirements for a change in programs or service levels.

Proprietary Funds - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

Revenue Neutral Tax Rate - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

Referendum - presenting an issue to the voters of the County where a majority of voters decide on the issue.

Reserve - an account designated for a portion of the fund balance to be used for a specific purpose.

Resources - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

Revenue - income received by the County from various sources used to finance its operations.

Revenue Bonds - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

Revenue Estimates - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

Supplemental Information

Shared Revenues - revenues levied and collected by one government and shared with another on a pre-determined basis.

Service Area - a title for the grouping of departments according to common areas of service.

Special Assessment - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Statute - a written law enacted by a duly organized and constituted legislative body.

Tax Base - the total assessed valuation of real property within the County.

Tax Levy - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

Tax Rate - the amount of tax levied per \$100 assessed valuation.

Taxes - compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

Tax Increment Financing (TIF) – financing procedure used by many local governments for redevelopment and improvement projects on existing structures. The cost of the improvements is assessed to future tax revenues by each taxing unit that levies taxes against the property. The taxing unit at the local level is responsible for determining how much of the increase in property tax due to the improvement will be used to repay the construction costs. The property that is seeking to use tax increment financing must be located within the city's jurisdiction.

Trust and Agency Fund - a fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Two-Thirds Bond - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

Unencumbered Balance - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

Unreserved Fund Balance - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

User Charges - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.

Supplemental Information

ACRONYMS

4-H	Head, Heart, Health and Hands (Cooperative Extension)	ERG	Emergency Response Group
ALS	Advanced Life Support	FCC	Federal Communications Commission
ARRA	American Recovery and Reinvestment Act	FTE	Full-time Equivalent
BDN	Benefit Delivery Network	FPY	From Prior Year
BMP	Best Management Practices	FY	Fiscal Year
BOC	Board of Commissioners	GASB	Governmental Accounting Standards Board
CAC	Cabarrus Arts Council	GFOA	Government Finance Officers Association
CAFR	Comprehensive Annual Financial Report	GIS	Geographic Information Systems
CAN	Cabarrus Aging Network	GO	General Obligation Bonds
CARES	Capital Asset Realignment for Enhanced Services	GRP	Grassland Reserve Program
CDBG	Community Development Block Grant	GSA	General Services Administration
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs	HAARP	Heat And Air Repair Program
CIP	Capital Improvement Program	HAZMAT	Hazardous Materials
COPS	Certificates of Participation	HUD	Housing and Urban Development
COPS grant	Community Oriented Policing Services grant	HVAC	Heating, Ventilation, Air Conditioning
CPI	Consumer Price Index	IPRB	Installment Payment Revenue Bonds
CRP	Conservation Reserve Program	NASA	National Aeronautic and Space Agency
DARE	Drug Abuse Resistance Education	NCACSP	North Carolina Agriculture Cost Share Program
DENR	Department of Environment and Natural Resources	NCSU	North Carolina State University
DHHS	Department of Health and Human Services	NRCS	Natural Resources Conservation Services
DMV	Division of Motor Vehicles	RCCC	Rowan Cabarrus Community College
DOT	Department of Transportation	SHRT	Special Hazard Response Team
ECA	Extension and Community Association	SOP	Standard Operating Procedure
EFNEP	Expanded Food and Nutrition Program	SRO	School Resource Officer
EMS	Emergency Medical Services	SWCD	Soil & Water Conservation District
EOG	End of Grade testing	TIF	Tax Increment Financing
EPA	Environmental Protection Agency	USDA	United States Department of Agriculture
EQIP	Environmental Quality Incentive Program	VA	Veterans Affairs
		WHIP	Wildlife Habitat Incentives Program

Telephone Directory

AGENCY/DEPARTMENT -----NUMBER

Active Living and Parks -----704-920-3350
Londa Strong, Director

Arena & Events Center -----704-920-3986
Kenneth Robinson, Director

Animal Control-----704-920-3288

Animal Shelter-----704-920-3291

Clerk to the Board -----704-920-2110
Lauren Linker

Commissioners' & Manager's Office ---704-920-2100
Mike K. Downs, County Manager
Pam Dubois, Senior Deputy County Manager
Jonathan Marshall, Deputy County Manager
Kyle Bilafer, Area Manager of Operations

Communications and Outreach -----704-920-2336
Kasia Thompson, Manager
David Baxter, Cable Television General Manager

Planning and Development-----704-920-2141
Kelly Sifford, Director

Building Inspection Division -----704-920-2128
Community Development -----704-920-2142
Zoning -----704-920-2141

Cooperative Extension-----704-920-3310
Robert Furr, Director

Elections -----704-920-2860
Carol Soles, Director

Emergency Management -----704-920-2143
Bobby Smith, Director

Emergency Medical Services -----704-920-2600
James Lentz, Director

Finance -----704-920-2894
Susan Fearington, Director

AGENCY/DEPARTMENT -----NUMBER

Infrastructure & Asset Mgt. -----704-920-3200
Michael Miller, Director

Human Resources -----704-920-2200
Lundee Covington, Director

Human Services -----704-920-1400
Karen Calhoun, Director

Information Services-----704-920-2154
Debbie Brannan, Director

Landfill-----704-920-2950
Recycling Division-----704-920-3279

Library -----704-920-2063
Emery Ortiz, Director

Concord Branch -----704-920-2050
Kannapolis Branch-----704-920-1180
Mt. Pleasant Branch -----704-436-2202
Harrisburg Branch-----704-920-2080

Register of Deeds-----704-920-2112
Wayne Nixon, Register of Deeds

Sheriff -----704-920-3000
D. Brad Riley, Sheriff

Soil & Water Conservation District-----704-920-3300
Daniel McClellan, Resource Conservationist

Tax Administration -----704-920-2171
David Thrift, Tax Administrator

Tax Collector -----704-920-2119
Land Records-----704-920-2127
Revaluation -----704-920-2178

Transportation -----704-920-2921
Bob Bushey, Operations Manager

Veterans Services-----704-920-2869



The Annual Budget is published by the
Cabarrus County Budget Team

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