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# Cabarrus County

North Carolina

## Annual Budget

Fiscal Year 2008-09

Prepared by  
Cabarrus County Finance

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John D. Day  
County Manager





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# **CABARRUS COUNTY**

## **Board of County Commissioners**



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

**H. Jay White Sr., Chair**  
**Joni D. Juba, Vice Chair**  
**Robert W. (Bob) Carruth**  
**Grace Mynatt**  
**Coy C. Privette**

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## Budget Award

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cabarrus County  
North Carolina**

For the Fiscal Year Beginning

**July 1, 2007**

*Charles S. Cox*

President

*Jeffrey R. Brown*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Cabarrus County for its annual budget for the fiscal year beginning July 1, 2007.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

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

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# Budget Message

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May 22, 2008

## Honorable Chairman and Cabarrus County Board of Commissioners:

I have good news and bad news this year. First, the good news: As a result of recent strategic planning efforts, Cabarrus County is making great strides in initiating growth management strategies and planning techniques, which in the long term, can contribute to better quality of life and lower tax increases.

In my last budget message I wrote:

*There is no single way to moderate this trend of steadily increasing population and taxes, but there are several steps that, taken together, might have the desired effect:*

- 1. Increase the amount of the voluntary school adequacy mitigation payments.*
- 2. Encourage the municipalities to place considerable limits on utility extensions.*
- 3. Maximize the amount of land zoned for employment purposes and reduce the amount zoned residential across all jurisdictions.*
- 4. Consider placing annual caps on residential development across the entire county.*
- 5. Consider reducing permitted residential densities in targeted areas across all jurisdictions.*

I'm pleased to report that one year later, great progress has been made toward completing these five steps. First, the Board of Commissioners increased the voluntary school adequacy mitigation payments for single family residential construction from \$4,034 per unit to \$8,617. This more than doubling of the fee will produce millions more in revenue over time and help defray the amount of debt required for school construction.

Second, a land use planning effort for the county's Central Area (one of five county planning districts) is under way. This effort, which includes extensive public participation, also involves representatives from the cities of Concord and Kannapolis, since those cities' utility service areas extend into the unincorporated portions of the Central Area.

One goal of this planning effort is an agreement between the cities and the county that defines the limits of utility extensions and future annexations—in effect a municipal or urban growth boundary. Another goal is to establish zoning for residential densities in the unincorporated areas slated for possible annexation that will not change after annexations occur. These important growth management measures are an essential part of the effort to ensure orderly, predictable and desirable development, as well as an affordable tax burden.

Additionally, this effort is intended to serve as a model that can be replicated in each of the other four county planning districts, leading to a county-wide growth management plan of sorts. The success of this effort, however, is entirely dependent upon the willingness of the municipalities to participate.

# Budget Message

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Finally, the Board of Commissioners' adoption of a new adequate public facilities ordinance last August provides, in effect, a floating cap on residential development that is tied to current and planned school capacity.

A step yet to be addressed from last year's list is the identification and reservation of additional land for future employment uses. This, along with successfully fostering the creation of jobs in private enterprise, is a critical issue for us since nearly half of our workforce leaves the county each day to go to their jobs. This situation is detrimental to both our environment and economy.

If all these measures are successfully achieved, then population growth, the need for new schools, and the trend of continually increasing taxes should be moderated in the future.

Now for the bad news: As predicted in the current five-year financial plan, the FY 2009 annual budget of \$213.2 million is balanced by maintaining the tax rate at 63 cents. Since property values have been revised to reflect current market conditions, a tax rate of 63 cents is the equivalent of an 11 cents tax increase for an average property owner (a thorough explanation of property revaluation is found in the Budget Summary on page 31).

There are several new items in the budget that account for the expenses necessitating the 63 cents tax rate, but of those items the increases in school operating costs, debt service for new school construction and new jail construction (totaling \$17.26 million) consume more than three-quarters of the \$22.7 million in additional revenue attributed to the revaluation.

In preparing the budget, much consideration was given to the impact of rapidly escalating taxes on those least able to afford them, leading to the creation of three alternative five-year financial plans before one was chosen to include in the budget.

The first plan, which was rejected, includes funding for all the Cabarrus County Schools facility projects recommended by the Blue Ribbon Committee and the facilities proposed by Kannapolis City Schools. These projects total about \$434 million and would result in tax increases equaling the equivalent of 39 cents over the next four years. I'm not suggesting the school facility projects are not beneficial or needed, but I am certain that there are many residents who cannot afford such a tremendous tax increase.

The second plan reduces the amount of the school construction projects to about \$340 million, resulting in the equivalent of a 24.5 cents tax increase over the next four years. The tax increases are in increments of 11, 9, 3 and 1.5 cents, respectively. This plan was rejected because of the magnitude of the tax increases in the first two years.

The third plan also reduces the amount of the school construction projects to \$340 million, but also delays construction for some of the projects by two years. This plan results in a similar tax increase over the next four years (24 cents), but in increments of 11, 4, 4 and 5 cents, respectively. This plan was accepted because the tax increases are more evenly distributed.

The two-year school construction delay mentioned above may result in considerable overcrowding at two middle schools. Possible remedies to this overcrowding include redistricting, double shifts, year-round school schedules or swapping construction dates between the jail housing unit (planned to begin in FY 09) and the middle schools (planned to begin in FY 11).

# Budget Message

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The five-year financial plan (found on page 67) supports a five-year capital improvement plan (found on page 73) totaling \$532.2 million dollars. The school construction projects mentioned above, plus annual capital outlay contributions to schools, make up 68% of the capital improvement plan (CIP), or \$362.7 million. More than 16% of the funding for the CIP, about \$88 million, comes from cash. That's up from 14.5% in FY 08. The remainder of the CIP, \$444.2 million, is financed.

As mentioned earlier, if the five measures from last year's budget message are successfully concluded, then population growth, the seemingly never ending need for new schools, and the disturbing trend of continually increasing taxes should be moderated. Unfortunately, it will take some years for these measures to have a meaningful impact.

In the meantime, the Board of Commissioners has identified several outcomes it desires to achieve in an effort to realize its vision for Cabarrus as "...a county in which our children learn, our citizens participate, our dreams matter, our families and neighbors thrive, and our community prospers."

More information on the Board's strategic planning and visioning effort may be found on page 14.

In addition to the five-year financial plan and CIP mentioned earlier, a concise summary of expenditures and revenues for FY 2009 begins on page 31. Thorough descriptions of county programs, services and expenses may be found in the program summaries, which begin on page 139. The county staff and I look forward to assisting you in reviewing this information.

I appreciate the efforts of the many people who contributed to the preparation of this document and offer them my sincere gratitude. I especially want to thank Deputy County Managers Pam Dubois and Mike Downs, Budget & Performance Manager Loretta Lee, Assistant Finance Director Susan Fearington and Budget Analyst Becky Crabtree for their considerable efforts.

Respectfully submitted,



John Day  
County Manager

*NOTE: This Budget Message is as presented prior to final approval by the Board. The final adopted budget totaled over \$210 million with the General Fund at \$206 million. The Five-Year Financial Plan was also revised.*



## Introduction

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# Cabarrus County

## Mission

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

## Vision

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

## Introduction

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### Core Values



#### Integrity

We understand and accept our duty to do the public's business in an open, honest and transparent manner.



#### Collaboration

As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and stakeholders in the decisions that affect the county's citizens through opportunities to participate with input, education and feedback.



#### Accountable & Responsible

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

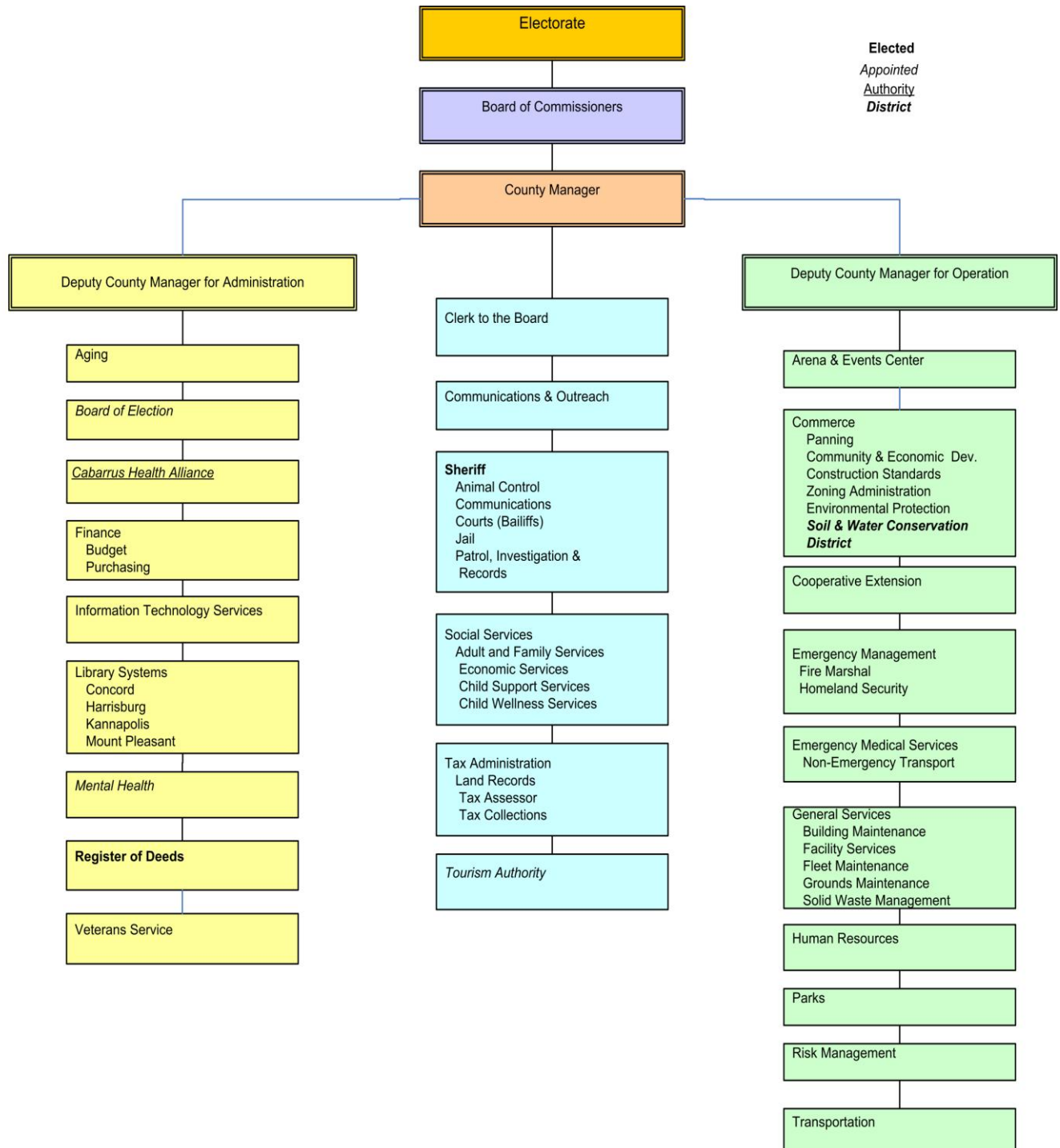


#### Respect

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

# Introduction

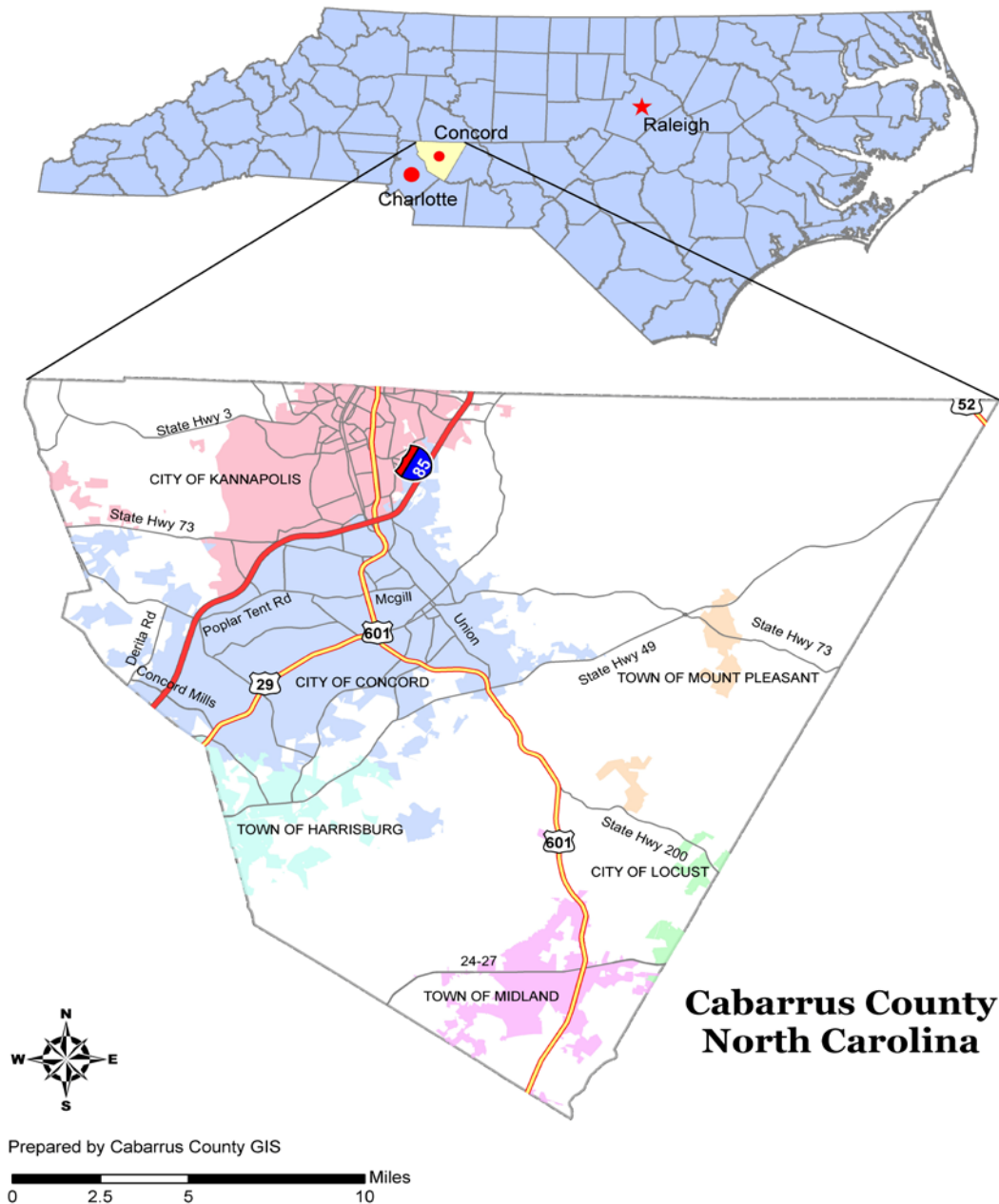
## Cabarrus County Organizational Chart



# Introduction

Cabarrus County is located in the Piedmont section of the State and is bounded on the North by Rowan and Iredell Counties, on the East by Stanly County, on the South by Union County, and on the West by Mecklenburg County. The County comprises approximately 230,400 acres. Concord is situated approximately 124 miles from the state capitol, Raleigh, North Carolina, and 18

miles northeast of the state's largest city, Charlotte, North Carolina. There are five municipalities in the county including the City of Concord which serves as the County seat. The second largest municipality is the City of Kannapolis, while the Towns of Mount Pleasant, Harrisburg and Midland are the remaining smaller municipalities located in the County.





# Introduction

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## FY 2009 BUDGET DOCUMENT – READER’S GUIDE

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

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

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

- Program name/department
- Legal basis of service – i.e., is it mandated, and if so, at what level
- Mission statement
- Program Description of services and activities provided
- Highlights and changes that are a part of the budget presented
- Major Accomplishments for the current fiscal year
- Performance goals, objectives and related measures for a three-year period
- Expenditures for Personal Services, Operations, and Capital Outlay (prior year “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “BOARD” approved for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “BOARD” approved 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 “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “BOARD” approved for the upcoming fiscal year.

The Annual Budget Document for FY 2009 contains the following sections:

### Budget Message

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

### Introduction

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

### Budget Summary

The Budget Summary presents summary level information for revenues and expenditures, as well as FTE data. Expenditure summaries by service area and revenue summaries by category are also included.

### Fund Summaries

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

### Five Year Financial Plan

The Five Year Financial Plan section contains a forecast of revenues and expenditures for the five-year period beginning with the 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.

# Introduction

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## Service Area Sections

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

## Debt Service

The Debt Service section consists of debt service and long-term debt requirements, computations of

legal debt margin, and other information relating to bonds and leases.

## Supplemental Information

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

## PROFILE OF CABARRUS COUNTY

### Geography/Community

Cabarrus County, incorporated in 1792, is located in the Piedmont section of North Carolina and is bordered on the north by Rowan and Iredell counties, on the east by Stanly County, on the south by Union County and on the west by Mecklenburg County. It comprises approximately 230,400 acres. There are seven municipalities in the County, the largest of which is the City of Concord, also the County seat. The second largest municipality is the City of Kannapolis. The Towns of Mount Pleasant, Harrisburg, Midland, Locust and Stanfield are smaller municipalities in the County. Concord is situated approximately 124 miles from the state capitol, Raleigh, North Carolina, and 18 miles northeast of the state's largest city, Charlotte, North Carolina. The County serves a population of 157,176. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

### Form of Government

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

for appointing the heads of the various departments.

Budgets are provided in this document for each individual governmental program for which an appropriated annual budget has been adopted. The information presented in this budget is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

### Local Economy

The County is one of six counties located in the Charlotte-Gastonia-Concord, NC-SC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Anson, Cabarrus, Gaston, Mecklenburg and Union Counties in North Carolina and York County in South Carolina. The Charlotte MSA, which is anchored by the City of Charlotte, is the economic center and the largest metropolitan area in the Carolinas, and its population growth is one of the fastest in the Southeast. Once dependent on agriculture and the textile industry, Cabarrus County is now home to a diverse range of businesses. The Carolinas Medical Center-NorthEast is the County's largest employer, with over 4,000 employees. Companies specializing in building, technology, communications, education and entertainment call Cabarrus home. The central location is ideal for manufacturers, distributors, retailers and service providers as well.

A summary of significant recent developments in these industries follows:

# Introduction

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**Biotechnology** In 2005, David Murdock, owner of Dole Food Company, and the University of North Carolina announced plans for the North Carolina Research Campus, a massive scientific and economic revitalization project to be located in Kannapolis. The Campus is located on the former Pillowtex industrial site. The 350 acre campus for biotechnology and nutrition research includes facilities for seven major North Carolina universities. In addition to the research campus components, the project will include new retail and commercial space, a movie theater, and approximately 700 new residential units. The total estimated cost of the Research Campus project exceeds \$1 billion and is expected to create thousands of jobs for Kannapolis and the surrounding area. The first component, the David H. Murdock Research Institute, is scheduled to open in mid-2008. The Center for Agricultural Genetics, which is the future home of NC State University and the Dole Research Institute, and the Nutrition Research Institute are also slated to open in mid-2008. Other facilities, including greenhouses, growing fields, the Duke University building, and Medical Office Building are under construction and will be opening within the next two years.

**Manufacturing** The principal products manufactured in the County include optical fiber, textiles, food, cigarettes, printing and publishing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, mobile and modular home components, and corrugated packaging.

Philip Morris, Inc.'s cigarette manufacturing plant, which is the largest industrial plant in the County and the largest of its type in the world, was built for an initial cost of over \$400 million, and opened in 1983. A \$400 million expansion was made in 1997 and an additional expansion in the amount of \$200 million was completed in 2004. The company has announced plans to cease the cigarette manufacturing operation here, with plant closing anticipated in 2010. It is unknown at present what will be done with the facility and property.

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

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

Examples of distribution centers include: Saddle Creek, a large Florida based logistics company, which opened a 350,000 square foot rail-served distribution center in Harrisburg (from which it serves Wal-Mart, America's largest retailer); and Caffey Distributing, a Greensboro based beer distributor, which in 2002 began operating a 130,000 square foot distribution center near I-85 and the Concord Regional Airport.

**Entertainment and Hospitality** Another example of the County's diverse economy is Lowe's Motor Speedway (LMS), a major sports and recreational facility which regularly hosts activities that draw over 167,000 people. Each year, LMS hosts nine primary events, including three major NASCAR racing events that extend over a ten-day period for each event. Facilities at LMS include a seven-story office building and conference center topped by a restaurant and private club, which was recently renovated. Expansions include additions to grandstand seating, the construction of condominium units, a dirt track, two new in-field garages, and a new media center.

A new dragway is under construction on 125 acres of Lowe's Motor Speedway property adjacent to The Dirt Track. The zMAX Dragway @ Concord will feature a 34,000 square-foot starting-line tower with luxury suites and an additional 4,000 square feet of roof access for guests, two pedestrian tunnels under the strip, and a grandstand seating capacity of 30,000. zMAX Dragway @ Concord will open in 2008, hosting the NHRA Nationals races September 11-14.

# Introduction

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Within close proximity to Lowe's Motor Speedway and Concord Mills Mall, the Embassy Suites Hotel and Conference Center opened in 2006. The hotel and conference center helps attract conference bookings to the area and increases conference-related tourism.

**Retail** In 1997, The Mills Corporation and Simon-DeBartolo Company acquired approximately 165 acres located in the southwest quadrant of the King's Grant interchange at I-85, and developed Concord Mills Mall, which opened its doors in September 1999. The 1.4 million square foot facility, which has over 200 stores, cost approximately \$240 million to complete and is estimated to generate about \$250 million annually in retail sales. Concord Mills Mall is the state's largest tourism draw, with 17.5 million visitors each year. Surrounding development has occurred on Bruton Smith Boulevard, making the area a popular retail and restaurant destination for the entire MSA.

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

Harrisburg Town Center is a 100-acre mixed use development on Highway 49, which includes a mix of residential units with 500,000-square feet of office and retail space.

Moss Creek is a mixed-use project on 500 acres at Highway 73 and Odell School Road. Development includes 1,400 housing units, an elementary and middle school, and 200,000 square feet of office/retail space.

Afton Ridge Center retail area opened in the Fall of 2006 and includes a SuperTarget, Marshall's, Best Buy, Dick's Sporting Goods and other retail stores and restaurants. This center is located at the intersection of I-85 and the Kannapolis Parkway (Exit 54).

**Industrial and Business Parks** A variety of other industrial and business parks located throughout the County have provided additional focus points for economic development. For companies investigating new operations or expansions in the Charlotte area, these parks provide alternatives to sites in Charlotte or Mecklenburg County. Public utility service is

widely available to these parks. Following are brief descriptions of several of these parks.

**Z-Max Industrial Park** Z-Max Industrial Park in Harrisburg (developed by an arm of Lowe's Motor Speedway), has been expanded with a second road for further industrial development. It is served by rail and all utilities.

**Copperfield Business Park** Copperfield Business Park began development along I-85 in 1987. Firms that have built facilities in the Copperfield Business Park include a nationwide periodical publisher, a commercial printer, several medical offices, a pharmacy and a shopping center. A recent addition is the opening of the Northeast Outpatient Surgery Center. Copperfield Business Park opened a new interchange on I-85 and in 1994 completed a five-lane connector road to link the business park with the interchange. A 102-unit Hampton Inn and a Cracker Barrel Restaurant, along with other convenience-type developments, have also opened in the park. CT Communications occupies a 115,979 square foot office building that combines all of their existing facilities into one at a cost estimated to be approximately \$18 million.

**International Business Park** In early 1991, the Oiles America Corporation, a Japanese company, opened a manufacturing plant for self-lubricating bearings on approximately 25 acres in the International Business Park, which also is located near an interchange on I-85. They completed an expansion of the facilities in 1997 and currently employ 82 persons. In 1991, Pass & Seymour Legrand, a French company, opened a manufacturing plant at a cost exceeding \$20 million for electrical wiring devices on a 32-acre site in the park. Pass & Seymour Legrand employ approximately 425 persons at this site. The owners of the International Business Park actively pursue private investment from around the world. In mid-1995, Dai Nippon Printing Company Ltd. (DNP) commenced operations in the Park from a new 50,000 square foot facility that produces media (such as ribbons and tapes) and employs approximately 94 people. DNP acquired nine adjacent acres for expansion in 1996 and completed an expansion which more than doubled the size of its existing facility in 1997. Federal Express also completed development of an approximately 48,000 square foot facility in the Park in 1997.

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SYSCO Corporation of Houston, Texas, a food service distributor, completed the construction of a new warehouse/distribution complex in the Park in 1997 and a 135,000 square foot expansion in June 2000. This 435,000 square foot facility serves nearly all of North and South Carolina, as well as parts of Georgia and Virginia. SYSCO employs 575 persons.

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

**Concord Regional Airport/Airport Business Park** The City of Concord continues to develop a general aviation reliever airport on approximately 850 acres adjacent to I-85. This facility, known as Concord Regional Airport, has a 5,500 foot paved (currently being expanded to 7,500), fully instrumented runway with control tower, which can accommodate all corporate and commuter aircraft. Flight operations began at the airport in September 1994. The total cost for the airport was approximately \$27 million, which was paid for using City funds (4%) and State and Federal grant funds (16% and 80% respectively). Concord has completed the construction of 67 T-hangars and 4 large conventional storage hangars at the airport since the summer of 1995. The airport currently has 170 aircraft based at the airport with an estimated total value of \$100 million.

The City contracted for a full-time air traffic control tower in September of 1998 to enhance aviation traffic safety. The airport has a full aircraft maintenance facility, three flight schools, four aircraft charter services, a full-time medical officer, aircraft detailing, four airfreight providers, and a helicopter radio platform service. The City proposes to construct additional conventional hangar space to accommodate the tremendous demand for aircraft basing at Concord Regional Airport. Additional basing will increase revenues from storage and fuel sales. An Airport Business Park has been built, along with access roads, to service other revenue generating acreage adjacent to the airport on the west side. Construction of a 120,000 square foot mixed-use office and light industrial building has been

completed. This complex houses the Roush Racing World Headquarters.

**West Winds Industrial Park** The first phase of the West Winds Industrial Park, located directly across from the airport entrance, is complete, and an 18,000 square foot mixed office/industrial space has been completed. Also completed in the Industrial Park is a 45,000 square foot NASCAR research and development center to research new safety methods. A 40,000 square foot speculative building is available, as well as additional land development.

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

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

**Kannapolis Gateway Park** The City of Kannapolis and Mark Pierce Poole Properties, Inc., a Charlotte real estate development firm specializing in industrial, retail and office properties, constructed a speculative industrial building in the Kannapolis Gateway Business Park which is now occupied by a distribution firm. The 85-acre park is located one mile from an interchange on I-85 and will feature approximately 753,000 square feet of industrial space and 12 acre retail center. At this time, less than 10 of the 85 acres remain available.

The county continues to experience rapid growth, as evidenced by building permit records. Much of the growth is attributable to the county's position in the Charlotte metropolitan region. Additional growth is also found in the small business community, with the help of Business Expansion and Retention, a program of the Cabarrus County Economic Development Corporation.

The Cabarrus Economic Development Corporation, which operates with a full-time staff, serves

# Introduction

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as the primary recruiting and marketing entity, as well as an avenue for research and GIS capabilities for both established businesses and prospective businesses. Due to the availability of sites within commercial and industrial parks with

all municipal services available and being located near major highways and interstates, the County expects continued strong economic development in the area.

## STRATEGIC PLANNING AND VISIONING

Cabarrus County began an intensive, multi-year strategic planning process in 2006 that led to the Board of Commissioners establishing a clear destination for the County and its departments. The plan ensures measurable outcomes to guide progress in the years to come. Through this initiative, County departments will implement strategies and performance measures to achieve these Board-directed goals in addition to identifying budget, policy, resource and timeframe implications of reaching each goal. This will ensure County resources are prioritized based on the extent each County program or service is related to the Board's chosen outcomes.

In January 2007, the Board developed the County's mission, core values, vision and goals. The mission defines the County's purpose and explains its roles in terms of its services, customers or clients, and intended outcomes. Cabarrus County's mission states:

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

The core values are the essential beliefs and principles that determine how the County lives out its mission and provides guidance and inspiration for the people who work for the County. Board members identified four core values to guide how county government should carry out its mission:

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

**Collaborative** – As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and

stakeholders in the decisions that affect the county's citizens through opportunities to participate with input, education and feedback.

**Integrity** – We understand and accept our duty to do the public's business in an open, honest and transparent manner.

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

The vision for the County shows its path into the future and describes the special character of the County so that the Board of Commissioners and County staff may all pull in the same direction and toward the same goals. This is Cabarrus County's vision:

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

This past year, the Board of Commissioners placed extra emphasis on developing and refining the County's long-range and short-term goals. In March 2008, the Board of Commissioners continued its strategic planning process by providing descriptions of its established core values and by refining its five over-arching goals. The Board also discussed 1-year, 2-year, and 3- to 5-year outcomes for each goal statement. These outcomes include initiatives that will support and achieve each goal.

The Board of Commissioners finalized these five goals and identified these specific outcomes:

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

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## YEAR 1 Specific Outcomes:

- Approve a financing plan to fund the school systems' five-year critical needs.
- Develop a long-term financial model for providing for the capital needs of schools with a minimum of 10% to be "pay as you go" (meaning 10% of the cost will not be financed). This will work toward a long-term goal of paying for new schools with 20% of construction funds designated as "pay as you go".
- Set the tax rate at a level that raises sufficient revenue to meet County needs and goals.
- Begin a comprehensive, sustainable community initiative, with the N.C. Agricultural Development and Farmland Preservation Trust Fund grant proposal as the centerpiece. This initiative will include a plan to "green" County government operations and regulations by employing environmentally friendly practices.

## YEAR 2 Specific Outcomes:

- Encourage all local governments to collaborate in an effort to modify development regulations to mitigate issues related to recurring droughts.
- Meet with elected officials of the school boards, the Water and Sewer Authority of Cabarrus County (WSACC), and all municipalities to reach agreements by all parties to create consistent standards regarding the quality of development and the approval process for new developments to include school construction needs, water and wastewater provisions, and utility extension policies.
- Work with the school boards to determine any advantages in offering more distance learning classes.

## YEAR 3-5 Specific Outcomes:

- Develop a single comprehensive plan which defines areas for future utility extensions, land uses and densities, annexations, road and other transportation improvements, school construction and other public improvements to be adopted by the County, all municipalities, the school systems and WSACC.

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

## YEAR 1 Specific Outcomes:

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

## YEAR 2 Specific Outcomes:

- Develop a systematic way to provide a centralized 911 call center.

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

## YEAR 1 Specific Outcomes:

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

## YEAR 2 Specific Outcomes:

- Identify the maximum water capacity available in the County and forge an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs.
- Institutionalize a joint school facilities planning and construction committee.
- Replace the three current 911 communications center with one countywide, consolidated 911 communications center.

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## YEAR 3-5 Specific Outcomes:

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

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

## YEAR 1 Specific Outcomes:

- Create a diverse committee to identify the education needs of the Latino population and the impact on the public school systems.
- Work in collaboration with all local elected officials and the general public to create an overall vision for ways to handle growth in the County by addressing areas identified in the first Growth Summit.
- Hold an extensive work session for information gathering and strategy.

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

## YEAR 1 Specific Outcomes:

- Collaborate with the school boards to develop cost-effective and comprehensive construction standards.
- Hold an extensive work session for information gathering and strategy development in the area of communications and outreach.

## YEAR 3-5 Specific Outcomes:

- Use the new Community Needs Assessment to guide a collaborative community effort to meet healthcare deficiencies and possibly develop a cooperative health clinic operated by a collective of employers.

During FY 2009, **YEAR 1 Outcomes** are expected to be met and strategies are expected to be approved for 50% of the **YEAR 2 Outcomes** and 25% of the **YEAR 3-5 Outcomes**.

Progress and results will be monitored and refined over time, and the Board of Commissioners will review and update its desired outcomes at least annually.

## LONG-TERM FINANCIAL PLANNING

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

The County also develops a Five Year Financial Plan – a forecast of revenues and expenditures for a five year period beginning with the proposed budget for the upcoming fiscal year. The purpose of the Five Year Financial Plan is to ensure that the County's commitments, obligations and anticipated needs are met in a fiscally sound

manner. The basis for the forecast is the then-current fiscal year. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

The County acknowledges pay-as-you-go financing as a significant capital financing source, but recognizes that debt issuance is sometimes the most appropriate financing structure for a capital project. Current debt obligations as well as planned debt issuance are also factored into the County's long term financial planning.

There are separate sections for the Capital Improvement Plan, Five Year Financial Plan and Debt Service contained within this document.



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## CABARRUS COUNTY FINANCIAL AND BUDGETARY POLICIES

### ***Objectives***

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

### ***Operating Budget***

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

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

### ***Revenue Policy***

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

#### ***Ad Valorem Tax***

As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from

the Ad Valorem Tax levy will be budgeted as follows:

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

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

### ***User Fees***

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

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

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

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

### ***Grant Funding***

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

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## *Other Revenue*

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

## ***Expenditure Policy***

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

Current operating expenditures will not exceed current operating revenues.

Budgeted funds will only be spent for categorical purposes for which they were intended. The annual operating budget ordinance defines staff authorization for operating budget adjustments. No appropriations of the proceeds of a debt instrument will be made except for the purpose for which such debt instrument was issued or payment of debt principal and interest. Donations will be spent only toward the intent for which they were given.

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

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

## ***Reserve Policy***

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

The County will maintain an undesignated fund balance that exceeds eight percent (8%) in accordance with the North Carolina Local Government Commission's (LGC) recommendation. For a County our size, a recommended target goal of fifteen percent (15%) should be maintained. These funds will be used to avoid

cash-flow interruptions, generate interest income, eliminate the need for short-term borrowing, assist in maintaining an investment-grade bond rating, and sustain operations during unanticipated emergencies and disasters.

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

1. Recurring, operational expenses of the County government will only be funded through recurring revenue sources;
2. The County will maintain an undesignated fund balance equal to 15% of general fund expenditures; and
3. Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund, where it will be used to reduce reliance on debt financing for capital projects, thereby saving taxpayers money by reducing interest payments on financing instruments.

## ***Capital Improvement Policy***

### *Capital Improvement Plan*

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

The first year of the five-year CIP will be the basis of formal fiscal year appropriations during the annual budget process. If new project needs arise during the year, a budget amendment identifying both the funding sources and project appropriations will be utilized to provide formal budgetary authority for the subject projects. The CIP will generally address those capital assets with a value of more than \$100,000 and a useful life of over five (5) years.

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

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

## ***Debt Management***

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

The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.

The general obligation debt of the County will not exceed the legal limit of 8% of the assessed valuation of the taxable property of the County.

Total general fund debt service will not exceed the limits imposed and recommended by the Local Government Commission (LGC). As a guide, formulas established by the LGC and rating agencies will be closely monitored and appropriately applied.

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

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

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

## ***Accounting/Financial Reporting Policy***

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

All records and reporting will be in accordance with Generally Accepted Accounting Principles. The basis of accounting within governmental

funds types is modified accrual. Under this method of accounting, revenue is recorded when measurable and available. All Enterprise Funds follow the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenditures are recorded when incurred.

The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report (CAFR), as well as maintenance of accountability of assets.

An annual audit will be performed by an independent public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.

Full disclosure will be provided in all regulatory reports, financial statements, and bond representations.

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

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

## ***Cash Management Policy***

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

### ***Receipts***

Cash receipts will be collected as expediently as reasonably possible to provide secure handling of

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incoming cash and to move these moneys into interest earning accounts and investments.

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

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

## *Cash Disbursements*

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

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

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

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

## ***Investment Policy***

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

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

The standard of prudence to be used by staff will be the "prudent person" rule. The "prudent person" concept discourages speculative transactions. It attaches primary significance to the preservation of capital and secondary

importance to the generation of income and capital gains. Authorized staff, if acting in accordance with written procedures and state statutes and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that these deviations are reported immediately and action is taken to control adverse developments.

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

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

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

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

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

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Employees and investment officials will disclose to the County Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they will further disclose any large personal financial/investment positions that could be related to the performance of the County's portfolio. Employees and officers will subordinate their personal investment transactions to those of the County, particularly with regard to the time of purchase and sales.

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

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

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

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

Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.

Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage

Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.

Obligations of the State of North Carolina.

Bonds and notes of any North Carolina local government or public authority.

Fully collateralized certificates of deposit issued by any bank or savings and loan organized under the laws of the State of North Carolina.

Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligation.

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

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

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

Repurchase agreements with respect to either obligations of the United States or obligations the principal 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,

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trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

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

The County will diversify its investments by institution. With the exception of U.S. Treasury securities and agencies and authorized pools, no more than 35% of the County's total investment portfolio will be invested with a single security type or with a single financial institution. It is desirable to diversify by security type; however, if the yield is higher, more than 35% of the County's total investment portfolio may be invested in the same security type.

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

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

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

The Finance Director is charged with the responsibility of preparing a monthly investment inventory report, which includes investment types,

cost, market value, maturity date and yield. This shall serve as the County's investment policy.

## ***Contract Administration Policy***

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

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

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

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

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

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

Although not all contracts obligate the County to make a payment of money, it is nevertheless important to have a system that organizes and catalogs all contracts involving the County. The administrative procedures and guidelines of this

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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 beginning 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 recom-

mended and approved changes being effective in the first full pay period in the following January.

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

*Longevity:* The County grandfathered existing dollar amounts for employees who were receiving longevity to keep the County's commitment to what was earned under the system the employee was hired under. Longevity programs were eliminated from the point of 3/21/94 forward.

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

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

## **BUDGET ADOPTION PROCESS**

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

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

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## 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 to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as it may prescribe. These limitations and procedures are incorporated into the Budget Ordinance, and summarized in the following paragraphs.

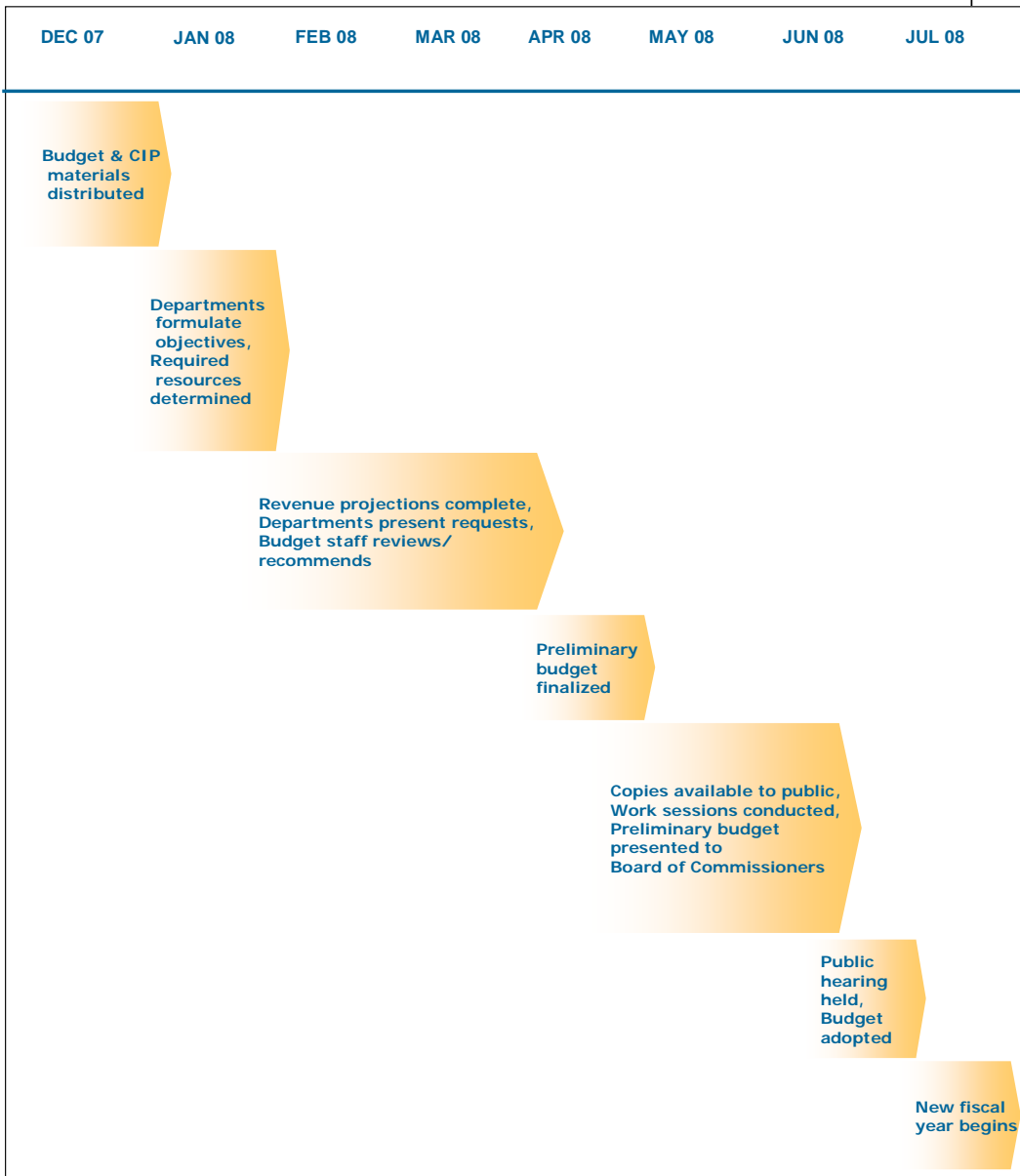
Department heads may make transfers of appropriations within a department with the approval of the Finance Officer. The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation. He may transfer amounts up to \$100,000 between functions of the same fund. He may not transfer any amounts between funds, nor is he allowed to transfer from any contingency appropriation within any fund without action of the Board of Commissioners.

The Finance Officer may transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance. The Manager or Finance Officer may transfer amounts from the Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan adopted for the current fiscal year. Upon notification of funding increases or decreases from state, federal, or previously approved grant sources, the Manager or Finance Officer may adjust budgets to match. All other changes require the special approval of the Board.



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## FY 2009 Budget Calendar



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## BUDGET PROCESS

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

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

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

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

### FY 2009 Budget Process Calendar:

<b>December</b>	Budget and Capital Improvement Program (CIP) materials are distributed to all departments.
<b>January</b>	Departmental staffs formulate service level and performance objectives and determine financial resources required to achieve them. Capital Improvement requests are submitted to the Budget Manager for review.

### Feb/March

Department directors present their budget and CIP requests to the budget staff and County Manager.

Finance Director prepares revenue projections.

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

### April

County Manager and budget staff finalize preparation of preliminary budget.

### May/June

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

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

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

The Board of Commissioners hold a public hearing at a date to be determined in June and adopt the annual budget at their June 2008 meeting, or no later than June 30.

# Introduction

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## FUND STRUCTURE

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

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

### **GOVERNMENTAL FUNDS**

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

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

#### ***Individual Fund Descriptions:***

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

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

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

**Fire Districts Fund** – This fund accounts for property taxes collected and disbursed on

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

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

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

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

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

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

**Cabarrus County Tourism Authority Expendable Fund** – This fund accounts for the activities of tourism promotion in the County.

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

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

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

# Introduction

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

## ***Individual Fund Descriptions:***

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

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

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

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

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

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

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

## **PROPRIETARY FUNDS**

**Enterprise Funds** – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is to finance or recover primarily through user charges the costs of providing goods or services to the general public on a continuing

basis; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

## ***Individual Fund Descriptions:***

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

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

## ***Individual Fund Descriptions:***

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

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

## **FIDUCIARY FUNDS**

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

## ***Individual Fund Descriptions:***

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

# Introduction

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

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

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

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

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

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

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

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

## BASIS OF BUDGETING AND ACCOUNTING / BUDGETARY CONTROL

### Basis of Budgeting and Accounting

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

### Budgetary Control

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

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

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

The following sections include information regarding the FY 2009 Annual Budget. After summaries in total and for each fund, the remaining sections of the document are grouped by service area, and are presented by program.



# Budget Summary

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Cabarrus County appropriates budgets for the following funds: General Fund, Solid Waste Management (Landfill) Fund, the 911 Emergency Telephone Fund, and the Arena and Events Center 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 2009 budget totals \$210,880,274. This total represents an increase of \$12 million, or 6.07% above the FY 2008 budget as amended.

General Fund expenditures are budgeted at \$206,435,512, a 6.85% increase over the FY 2008 amended budget.

The Solid Waste Management (Landfill) Fund budget totals \$1,896,584, an increase of 5.72% above the current year's amended budget. Capital

items budgeted in FY 2009 include a bulldozer, air compressor, and replacement fuel service truck.

The 911 Emergency Telephone Fund has a budget of \$685,000. Although this is not a new fund, it had previously been a multi-year fund. This is the first year for an annual budget.

Expenditures in the Arena and Events Center Fund are increased to \$1,863,178, or approximately 9.09% more than the current year. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

In previous years, a Tourism Fund for the Cabarrus County Convention & Visitors Bureau was included in the County's budget. After receiving nonprofit status, the Bureau will begin keeping their own accounts as of July 1, 2008, so this Fund will only appear in prior year figures.

## REVENUE SUMMARY

The County receives revenue from many sources. These revenues can be affected by an array of external factors. Being a part of the Charlotte MSA has benefited Cabarrus County, in that during national and state economic downturns of past years, the County continued to experience economic growth which enabled continued increases in revenue sources such as sales tax, property tax, etc.

To estimate revenue for the coming year, the County Manager and Finance Department consult with the Tax Administrator and other department heads. County collection trends over the past several years, anticipated growth, and any known external factors that may come into play, are all considered in finalizing revenue projections.

Revenue sources have been grouped into the following eight categories:

### **Ad Valorem (Property) Taxes**

Ad valorem (property) tax revenue is based on a tax rate of \$0.63 per \$100 of assessed valuation, the same rate in effect for FY 2008. The total taxable property value is estimated at

\$20,938,040,000, an increase of 28.40% due to reappraisal of property. This includes \$1.5 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statutes require that estimated percentage of property tax collections cannot exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on that requirement, a collection rate of 89.53% was applied to tax calculations on motor vehicles and 98.99% on all other property, for a combined rate of 98.16%.

Current year property tax revenues, excluding motor vehicles, are estimated at \$121,102,933 or 32.3% over FY 2008. Motor vehicle taxes have been budgeted at \$8,397,625 or a 7.5% increase from FY 2008.

Property tax revenues are generally estimated in the budget process by pulling the current values of property as of February each year. The values are reviewed for reasonableness and historical patterns of taxpayer appeals of these values. Then the values are used to calculate the revenue generated by applying the tax rate and collection percentage. This process is repeated

# Budget Summary

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several times up to the adopted budget process to ensure the latest values are used for the budget process. Property tax valuations have shown steady growth over the past several years. The revaluation of real property, required by State statute every eight (8) years, has just been completed and will be effective for taxes listed on January 1, 2008. Cabarrus County conducts revaluations every four (4) years, rather than the maximum eight years.

State law requires that units of local government, including public authorities, publish a revenue neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2008-09 operating budget follows the general reappraisal of real property for Cabarrus County. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$20,938,040,000 for Cabarrus County. The tax levy for the current fiscal year is \$102,731,668, and the growth factor since the last general reappraisal is 5.23 percent. Using the formula mandated by state law, the revenue-neutral tax rate for Cabarrus County is 52 cents. The proposed property tax rate for FY 2008-09 is 63 cents, which is the same tax rate as the current year.

Cabarrus County has maintained continuous growth in base through economic development and revaluation even though the North Carolina State Legislature removed property and business inventories from the taxable base after 1988.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes and tax interest. All ad valorem budget estimates are based on actual value, along with current and prior year actual collections, and are only budgeted in the General Fund. Total revenues in this category are projected at \$131,690,558, which represents a

30.33% increase above the FY 2008 budget. These revenues account for 62.45% of total revenue in the FY 2009 budget.

## Other Taxes

Overall, revenues from other taxes are projected at \$35,039,674, a decrease of 11.92% over FY 2008. This category consists primarily of sales taxes, but also includes cable franchise fees, gross receipts tax, disposal tax on white goods, and in previous years, occupancy tax. Sales taxes are collected by the State and then returned to the County, less a collection fee, which is deducted before allocations are made. There are four separate sales taxes. The proceeds of the 1% sales tax (Article 39) collected in Cabarrus County are all returned to the County (i.e., based on point-of-sale). The proceeds of the two ½% sales taxes (Article 40 and Article 42), on the other hand, are allocated among all the state's counties based on the portion of the state's total population that resides there. The third one-half cent (1/2 cent) sales tax (Article 44), that went into effect July 1, 2003, does not apply to sales on food for home consumption.

Legislation enacting Article 44 also provided for a hold harmless provision for those local governments whose expected Article 44 receipts do not replace their repealed state reimbursements. New legislation (H1473) has since been enacted for the State to assume Medicaid costs from counties. To assume this cost, the State is taking proceeds of Article 44. In October, 2008, the County will forgo one-half (or ¼ cent) to the State, which is the reason for the decrease in this Other Tax revenue category this year. In October 2009, the remainder of Article 44 will be assumed by the State.

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



# Budget Summary

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collects more sales tax than budgeted. Other revenues in this category are estimated using state estimates and historical trends.

Total sales tax is budgeted at \$34,449,674, a 7.4% decrease from FY 2008. The overall decrease is attributable to loss of half of Article 44 effective October 2008. Two factors influence normal growth in sales tax. The first is growth in retail sales and the second is the method of distribution. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole, so a change by one will impact all the others.

Sales taxes, franchise fees and gross receipts taxes are budgeted in the General Fund. White good disposal taxes are found in the Landfill Fund, and occupancy taxes were in the Tourism Fund in previous years when it was a budgeted fund of the County. All budget estimates are based on current and prior year actual collections. This category comprises 16.62% of total revenues.

## Intergovernmental Revenues

This category represents 9.29% of total revenues and consists primarily of state and federal grants for human services activities, but also includes other state and federal grants, and governmental revenues not related to grants. The FY 2009 budget of \$19,586,883 reflects a 5.29% increase above the current year amended budget. The largest revenue source in this category is state and federal assistance for the Department of Social Services.

## Permits and Fees

Permit and fee revenues are anticipated to decrease 11.36% over the current year budget to \$7,056,450. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees. Register of Deeds fees for the recording and dissemination of records have been less than expected in the current year and are projected for \$2.9 million for next year due to the slowing economy. Likewise, Construction Standards building inspection fees are projected to decrease to \$3.7 million for the same economic reasons. Solid Waste Franchise fees are budgeted in the Landfill Fund at \$25,000.

The remainder is found within the General Fund. All budget estimates are based on prior and current year actuals. This category accounts for 3.35% of total revenues.

For the Register of Deeds fees (recording of documents), the largest collection in recording of documents revolves around the sale of property or the refinancing of a mortgage. For Building Inspection fees (fees collected on the construction of a new house/facility or an addition to the like), historical trends are kept to evaluate this revenue source but it's also estimated based on the number of building permits issued each year. In a growing community such as Cabarrus whose building permits generally increase each year, it benefits the County to look at both historical trends plus current activity. Both of these factors contribute to revenue collections and are used to project the revenues for the annual budget process.

## Sales and Service

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

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

Revenues in this category are projected at \$12,488,569, an 8.01% increase from the amended FY 2008 budget. This category makes up 5.92% of the total budget. These revenues are found in all funds.

## Investment Earnings

Investment earnings are revenues earned on idle money held by the County for investment. Total

# Budget Summary

investment income is expected to experience a decrease of 1.78% below FY 2008 budgeted levels. The \$2,088,000 amounts to 0.99% of the total budget.

This revenue estimate is based on idle funds of the County and the market rate of interest earned. The interest rate has improved over the past several years, however, the amount of idle funds fluctuates, with all fund balance above 15% of operating expenses transferred to a Capital Reserve Fund after year end. Although these funds are also invested, the earnings are credited to that multi-year fund. As the market rebounds, the County can expect to earn more on these idle funds. In estimating this revenue, the County evaluates the current market interest rate, projected cash flow, and available idle funds.

## Miscellaneous

Miscellaneous revenues are those collected for activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, and proceeds from the sale of fixed assets. The FY 2009 budget for miscellaneous revenues totals \$173,765 or 0.08% of the total budget. This budget is amended during the fiscal year to appropriate donations and grants as they are received.

## Other Financing Sources

Other Financing Sources total \$2,756,375 or 1.31% of the budget. This category includes interfund transfers and fund balance appropriations. In the General Fund, \$72,223 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position

and \$700,000 is from a Capital Project Fund for funding of several capital improvement projects. The Landfill Fund anticipates using \$329,584 of fund balance for capital improvements. The Arena Fund is projected to receive a contribution of \$100,000 from the Tourism Authority and \$1,099,568 from the General Fund, which includes several maintenance projects and \$300,000 for rewiring.

## Fund Balance

Fund balance is generally defined as the difference between a fund's assets and liabilities. Adequate fund balance is necessary for numerous reasons, such as the availability of funds in an emergency or unexpected event, to maintain or enhance the County's financial position and bond rating, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings. Not all fund balance is available for appropriation. State statutes define the available amount as "cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts" in Chapter 159-8. Fund balance may be reserved for specific uses, such as special revenue funds, where fund balance may only be used for a designated purpose. On June 14, 2005, the Board of Commissioners formally adopted a policy defining acceptable uses and establishing levels of undesignated fund balance within the General Fund (see *Introduction* Section).

Estimated unreserved fund balance on June 30, 2008 is expected to be 16.36% of General Fund expenditures. The following chart shows estimated FY 2009 fund balance information for all appropriated funds.

### CHANGES IN UNRESERVED FUND BALANCE

Fund	Estimated Fund Balance 06/30/08	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 06/30/09	Changes in Fund Balance
General	31,258,558	202,570,336	1,227,223	2,300,915	201,496,644	31,258,558	-
Landfill	1,853,442	1,790,177	-	-	1,790,177	1,853,442	-
Arena	627,618	902,079	952,221	-	1,854,300	627,618	-

# Budget Summary

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## EXPENDITURE SUMMARY

FY 2009 expenditures total \$210,880,274, a 6.07% increase from amended FY 2008 budgeted levels. Expenditures are budgeted over nine (9) major service areas or functions: General Government, Culture and Recreation, Public Safety, Economic and Physical Development, Environmental Protection, Human Services, Education/School Debt, Other Debt Service, and Other Programs.

In accordance with the existing Cabarrus County Personnel Management Policy, wages are increased by 4%, based on a rounding of the Consumer Price Index (CPI) as published for December 2007. The employer's health insurance contribution increased by 13%.

### General Government

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, Legal Department, County Manager, Communications and Outreach, Risk Management/ Wellness, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, and General Services. Spending in this service area is expected to increase 9.12% above FY 2008 amended levels to \$19,227,948. General Government spending comprises 9.12% of the total budget.

Programs experiencing significant increases during FY 2009 include General Services Administration due to the addition of a new position to head up sustainability issues county-wide; Building Maintenance as a result of the addition of the new Justice Center facility; and Fleet Maintenance due to increased hybrid vehicle replacements in the countywide replacement program managed by this department.

### Culture & Recreation

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. These programs include County libraries, the Parks Department, the County Fair and the Arena & Events Center. A FY 2009 budget of \$6,114,850 represents a 3.90% increase

from amended FY 2008 levels. The budget for Culture and Recreation equals 2.90% of total spending.

### Public Safety

Public Safety spending funds services responsible for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management, Emergency Medical Services, and 911 Emergency Telephone System Fund. Budgeted expenditures for FY 2009 total \$26,461,054, or a 16.46% increase beyond funded FY 2008 levels. New positions in the Jail and the addition of the 911 Emergency Telephone budget for annual funding comprise most of this increase. Public Safety spending equates to approximately 12.55% of the budget for the upcoming fiscal year.

### Economic and Physical Development

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. Programs within the Economic and Physical Development service area budget include: Commerce, Community Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease 54.01% to \$2,517,226. This decrease is attributed to changes in economic development incentive grants and removal of the Tourism Authority's budget from the County's annual budget. This service area accounts for approximately 1.19% of total funding for FY 2009.

### Human Services

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. Budgeted at \$44,732,742, Human Services accounts for 21.21% of the proposed spending in FY 2009. This spending level represents a decrease of 0.06% below current year amended totals. The Human Services service area incorporates Veterans Services, Transportation,

# Budget Summary

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Cooperative Extension Service, Social Services, Other Human Services, and Aging.

## **Environmental Protection**

Environmental Protection services provide for environmental safety and quality and include the departments of Soil & Water and Solid Waste Management. This service area accounts for approximately 1.04% of the total budget. There is a 7.65% increase over last year due to funding in Soil & Water for easement acquisition and maintenance.

## **Education / School Debt**

By far the largest service area within the budget is Education/School Debt. This service area funds two public school systems and one community college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is budgeted at \$84,426,244 which represents 40.04% of all budgeted FY 2009 spending. This funding level represents an increase of 14.02% above current year funding, due to increased student enrollment in both school systems and increased debt for new school construction.

## **Other Programs**

Other program spending includes expenditures that are not attributable to one particular department or service, contributions to other

agencies, contributions to other funds and capital improvement funding. The FY 2009 budget for Other Programs is proposed to decrease by approximately 12.96% to \$16,873,434. This decrease is due primarily to the transfer of over \$10.8 million from the General Fund to Capital Reserve in FY 2008. Capital improvement items budgeted include renovations to the magistrates area of the courthouse and the multipurpose room of the government center, HVAC replacements, public safety training facility planning, Concord Library expansion, Senior Center roof replacement, parking deck repairs, tax software payment, and information systems redundant site.

This service area accounts for 8.00% of FY 2009 funding.

## **Other Debt Service**

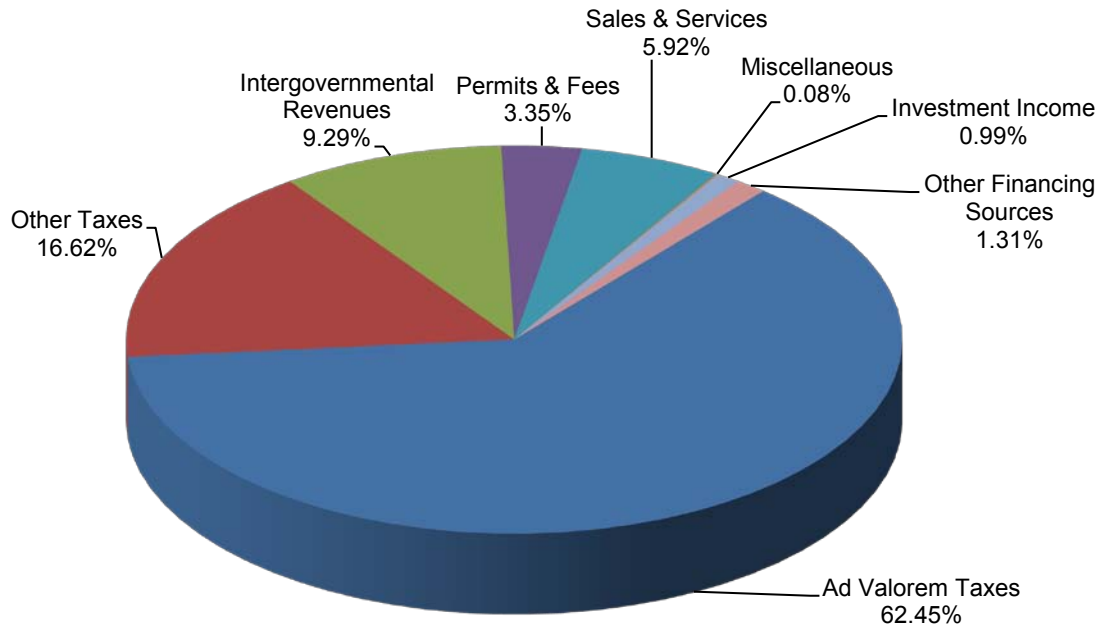
The Other Debt Service functional area accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$8,334,269 represents 3.95% of the FY 2009 budget, and is a 12.33% increase from the current amended budget. This increase is due to anticipated borrowing for the Jail Housing unit in September 2009.

# Budget Summary

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## FY 2008-09 REVENUES BY SOURCE

### ALL FUNDS

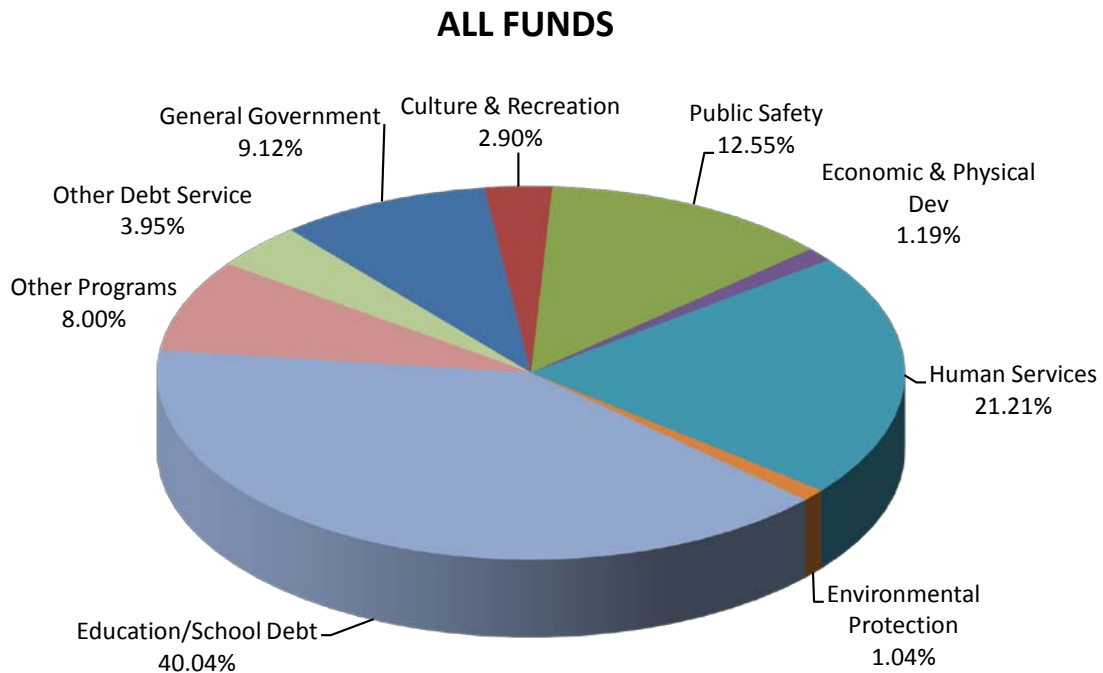


AD VALOREM TAXES: Revenues derived from property tax	\$ 131,690,558
OTHER TAXES: Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	35,039,674
INTERGOVERNMENTAL REVENUES: State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related	19,586,883
PERMITS & FEES: Fees collected for various services or privileges performed or approved by the governmental unit	7,056,450
SALES & SERVICES: Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	12,488,569
INVESTMENT INCOME: Revenues earned on idle moneys held by the County for investment	2,088,000
MISCELLANEOUS: Revenue collected for various activities of the County that are not specific in nature	173,765
OTHER FUNDING SOURCES: Includes interfund transfers and fund balance appropriations	<u>2,756,375</u>
TOTAL REVENUE	\$ 210,880,274

# Budget Summary

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## FY 2008-09 EXPENDITURES BY SERVICE AREA



GENERAL GOVERNMENT: Services provided by the County for the benefit of the public and governmental body as a whole	\$ 19,227,948
CULTURE & RECREATION: Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs	6,114,850
PUBLIC SAFETY: Services provided by the County for the safety and security of the public	26,461,054
ECONOMIC & PHYSICAL DEVELOPMENT: Services that provide for the orderly planning of growth and development within the County, along with efforts to drive economic growth	2,517,226
HUMAN SERVICES: Expenditures for the purpose of promoting the general health and well being of individuals within the community	44,732,742
ENVIRONMENTAL PROTECTION: Services that provide for environmental quality and safety	2,192,507
EDUCATION/SCHOOL DEBT: Funds two public school systems and one community college; also funds debt associated with the acquisition and construction of capital assets for the school systems and community college	84,426,244
OTHER PROGRAMS: Expenditures that are not attributable to one particular department or service, contributions to other agencies, contributions to other funds and capital improvement funding	16,873,434
OTHER DEBT SERVICE: Funds principal and interest payments on debt (other than school debt) for the acquisition and construction of capital assets	8,334,269
<b>TOTAL EXPENDITURES</b>	<b>\$ 210,880,274</b>

# Budget Summary

## REVENUE BY FUND

GENERAL FUND	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change
Ad Valorem Taxes	97,598,930	101,047,434	131,690,558	30.33%
Other Taxes	36,948,300	37,745,412	34,984,674	-7.31%
Intergovernmental Revenue	17,531,824	18,593,634	19,579,883	5.30%
Permits & Fees	6,949,299	7,935,400	7,031,450	-11.39%
Sales & Services	9,595,668	9,408,716	9,753,069	3.66%
Investment Income	3,462,874	2,093,296	2,000,000	-4.46%
Miscellaneous	877,147	337,935	168,655	-50.09%
Fund Balance Appropriated	-	13,339,283	-	-100.00%
Other Financing Sources	1,429,560	2,695,286	1,227,223	-54.47%
<b>TOTAL REVENUE - GENERAL FUND</b>	<b>174,393,602</b>	<b>193,196,396</b>	<b>206,435,512</b>	<b>6.85%</b>

LANDFILL FUND	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change
Intergovernmental Revenue	-	10,000	7,000	-30.00%
Other Taxes	62,122	55,000	55,000	0.00%
Permits & Fees	11,251	25,000	25,000	0.00%
Sales & Services	1,504,743	1,489,556	1,480,000	-0.64%
Interest on Investments	271,539	6,000	-	-
Miscellaneous	283,734	4,000	-	-100.00%
Fund Balance Appropriated	-	204,425	329,584	61.22%
<b>TOTAL REVENUE - LANDFILL FUND</b>	<b>2,133,389</b>	<b>1,793,981</b>	<b>1,896,584</b>	<b>5.72%</b>

911 EMERGENCY TELEPHONE FUND	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change
Sales & Services	-	-	610,000	100.00%
Interest on Investments	-	-	75,000	100.00%
Other Financing Sources	-	-	-	100.00%
<b>TOTAL REVENUE - 911 FUND</b>	<b>-</b>	<b>-</b>	<b>685,000</b>	<b>100.00%</b>

# Budget Summary

## REVENUE BY FUND

ARENA FUND	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change
Sales & Services	593,882	634,000	645,500	1.81%
Interest on Investments	28,098	13,000	13,000	0.00%
Miscellaneous	5,049	5,110	5,110	0.00%
Fund Balance Appropriated	-	103,526	-	-100.00%
Other Financing Sources	794,000	952,221	1,199,568	25.98%
<b>TOTAL REVENUE - ARENA FUND</b>	<b>1,421,029</b>	<b>1,707,857</b>	<b>1,863,178</b>	<b>9.09%</b>

TOURISM FUND	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change
Other Taxes	1,504,586	1,982,242	-	-100.00%
Sales & Services	30,603	30,000	-	-100.00%
Interest on Investments	36,340	13,500	-	-100.00%
Miscellaneous	49,046	7,040	-	-100.00%
Fund Balance Appropriated	-	87,785	-	-100.00%
<b>TOTAL REVENUE - TOURISM FUND</b>	<b>1,620,575</b>	<b>2,120,567</b>	<b>-</b>	<b>-100.00%</b>

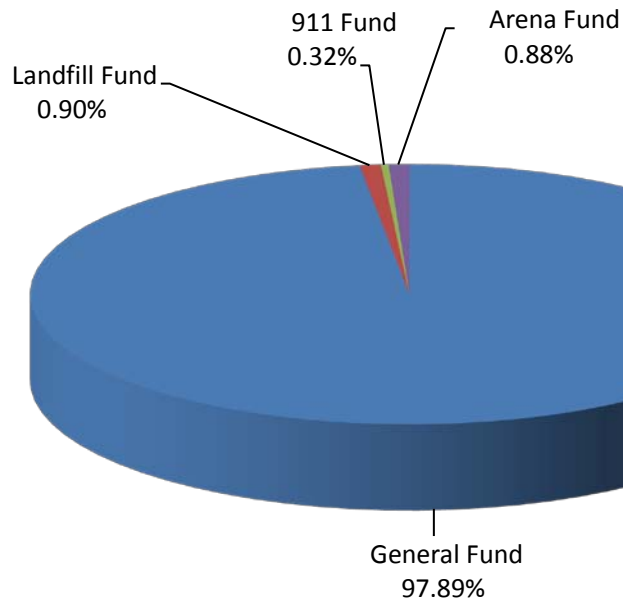
<b>TOTAL REVENUE - ALL FUNDS</b>	<b>179,568,595</b>	<b>198,818,801</b>	<b>210,880,274</b>	<b>6.07%</b>
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# Budget Summary

## REVENUE BY FUND

Revenue Classification	FY 2009 Adopted				
	General Fund	Landfill Fund	911 Fund	Arena Fund	Total
Ad Valorem Taxes	131,690,558	-	-	-	131,690,558
Other Taxes	34,984,674	55,000	-	-	35,039,674
Intergovernmental Revenues	19,579,883	7,000	-	-	19,586,883
Permits & Fees	7,031,450	25,000	-	-	7,056,450
Sales & Services	9,753,069	1,480,000	610,000	645,500	12,488,569
Miscellaneous	168,655	-	-	5,110	173,765
Investment Income	2,000,000	-	75,000	13,000	2,088,000
Other Financing Sources	1,227,223	329,584	-	1,199,568	2,756,375
<b>TOTAL REVENUE</b>	<b>206,435,512</b>	<b>1,896,584</b>	<b>685,000</b>	<b>1,863,178</b>	<b>210,880,274</b>



# Budget Summary

## SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
<b><u>General Government</u></b>					
Board of Commissioners	326,112	365,310	397,430	8.79%	0.19%
Legal	218,690	650,751	750,307	15.30%	0.36%
County Manager	371,435	411,257	430,946	4.79%	0.20%
Communications & Outreach	404,987	432,379	440,545	1.89%	0.21%
Risk Management / Wellness	196,689	223,279	215,929	-3.29%	0.10%
Human Resources	386,810	415,554	528,521	27.18%	0.25%
Tax Collector	714,369	815,417	955,439	17.17%	0.45%
Tax Administration	1,911,335	2,344,922	2,205,400	-5.95%	1.05%
Board of Elections	483,663	828,176	696,230	-15.93%	0.33%
Register of Deeds	750,652	770,467	793,026	2.93%	0.38%
Finance	846,342	966,510	1,095,081	13.30%	0.52%
Information Technology Services	2,435,237	2,641,855	3,131,421	18.53%	1.48%
Grounds Maintenance	763,485	1,182,905	1,208,412	2.16%	0.57%
General Services Administration	756,382	997,104	1,320,826	32.47%	0.63%
Street Sign Maintenance	132,130	167,310	164,614	-1.61%	0.08%
Building Maintenance	1,566,737	1,917,215	2,578,866	34.51%	1.22%
Facility Services	984,627	1,172,026	1,259,139	7.43%	0.60%
Fleet Maintenance	284,856	789,006	1,055,816	33.82%	0.50%
<b>TOTAL</b>	<b>13,534,538</b>	<b>17,091,443</b>	<b>19,227,948</b>	<b>12.50%</b>	<b>9.12%</b>
<b><u>Cultural &amp; Recreational</u></b>					
Parks	1,177,863	1,308,490	1,365,233	4.34%	0.65%
Libraries	2,498,254	2,869,052	2,886,439	0.61%	1.37%
Arena & Events Center	951,314	1,076,221	1,235,294	14.78%	0.59%
County Fair	464,800	631,636	627,884	-0.59%	0.30%
<b>TOTAL</b>	<b>5,092,231</b>	<b>5,885,399</b>	<b>6,114,850</b>	<b>3.90%</b>	<b>2.90%</b>
<b><u>Public Safety</u></b>					
Sheriff	7,976,439	8,985,349	9,884,576	10.01%	4.69%
Jail	4,493,729	4,588,543	5,829,633	27.05%	2.76%
Animal Control	693,783	707,629	789,721	11.60%	0.37%
Courts	269,012	420,914	610,942	45.15%	0.29%
Construction Standards	1,539,849	1,727,873	1,839,080	6.44%	0.87%
Emergency Management	975,299	1,053,496	956,292	-9.23%	0.45%
Emergency Medical Services	4,647,220	5,238,248	5,865,810	11.98%	2.78%
911 Emergency Telephone System Fund	0	0	685,000	100.00%	0.32%
<b>TOTAL</b>	<b>20,595,331</b>	<b>22,722,052</b>	<b>26,461,054</b>	<b>16.46%</b>	<b>12.55%</b>
<b><u>Economic &amp; Physical Development</u></b>					
Commerce	539,832	714,125	616,718	-13.64%	0.29%
Community Development	391,183	337,018	322,786	-4.22%	0.15%
Environmental Protection	172,441	242,745	264,632	9.02%	0.13%
Zoning Administration	183,103	208,664	211,816	1.51%	0.10%
Economic Development Incentive	0	1,849,980	1,101,274	-40.47%	0.52%
Tourism	1,524,968	2,120,567	0	-100.00%	0.00%
<b>TOTAL</b>	<b>2,811,527</b>	<b>5,473,099</b>	<b>2,517,226</b>	<b>-54.01%</b>	<b>1.19%</b>

# Budget Summary

## SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
<b><u>Human Services</u></b>					
Veterans Service	187,255	201,478	212,159	5.30%	0.10%
Transportation	1,502,964	2,097,835	2,653,727	26.50%	1.26%
Other Human Services	4,512,490	4,743,055	4,852,666	2.31%	2.30%
Cooperative Extension Service	493,241	405,443	429,852	6.02%	0.20%
Social Services	31,141,625	35,259,978	34,491,340	-2.18%	16.36%
Aging	1,540,005	2,050,393	2,092,998	2.08%	0.99%
<b>TOTAL</b>	<b>39,377,580</b>	<b>44,758,182</b>	<b>44,732,742</b>	<b>-0.06%</b>	<b>21.21%</b>
<b><u>Environmental Protection</u></b>					
Soil & Water	203,049	242,706	295,923	21.93%	0.14%
Solid Waste Management	1,223,462	1,793,981	1,896,584	5.72%	0.90%
<b>TOTAL</b>	<b>1,426,511</b>	<b>2,036,687</b>	<b>2,192,507</b>	<b>7.65%</b>	<b>1.04%</b>
<b><u>Education/School Debt</u></b>					
Schools, Current Expense	38,161,349	44,772,810	50,067,006	11.82%	23.74%
Schools, Capital Outlay	4,096,370	3,950,000	4,040,000	2.28%	1.92%
School Debt/Principal and Interest	20,020,364	22,615,050	27,475,694	21.49%	13.03%
RCCC, Current Expense	1,570,473	1,858,004	1,852,210	-0.31%	0.88%
RCCC, Capital Outlay	0	0	170,000	100.00%	0.08%
RCCC/Principal and Interest	880,921	851,308	821,334	-3.52%	0.39%
<b>TOTAL</b>	<b>64,729,477</b>	<b>74,047,172</b>	<b>84,426,244</b>	<b>14.02%</b>	<b>40.04%</b>
<b><u>Other Programs</u></b>					
Non-Departmental	504,005	1,366,159	1,903,584	39.34%	0.90%
Capital Improvement Projects	1,785,926	1,484,277	1,870,000	25.99%	0.89%
Contributions to Other Funds	20,255,353	14,610,775	11,319,176	-22.53%	5.37%
Contributions to Other Agencies	1,937,949	1,924,314	1,780,674	-7.46%	0.84%
<b>TOTAL</b>	<b>24,483,233</b>	<b>19,385,525</b>	<b>16,873,434</b>	<b>-12.96%</b>	<b>8.00%</b>
<b><u>Other Debt Service</u></b>					
Principal and Interest	3,701,858	7,419,242	8,334,269	12.33%	3.95%
<b>TOTAL</b>	<b>3,701,858</b>	<b>7,419,242</b>	<b>8,334,269</b>	<b>12.33%</b>	<b>3.95%</b>
<b>GRAND TOTAL</b>	<b>175,752,286</b>	<b>198,818,801</b>	<b>210,880,274</b>	<b>6.07%</b>	<b>100.00%</b>

# Budget Summary

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## PROGRAM FUNDING MATRIX

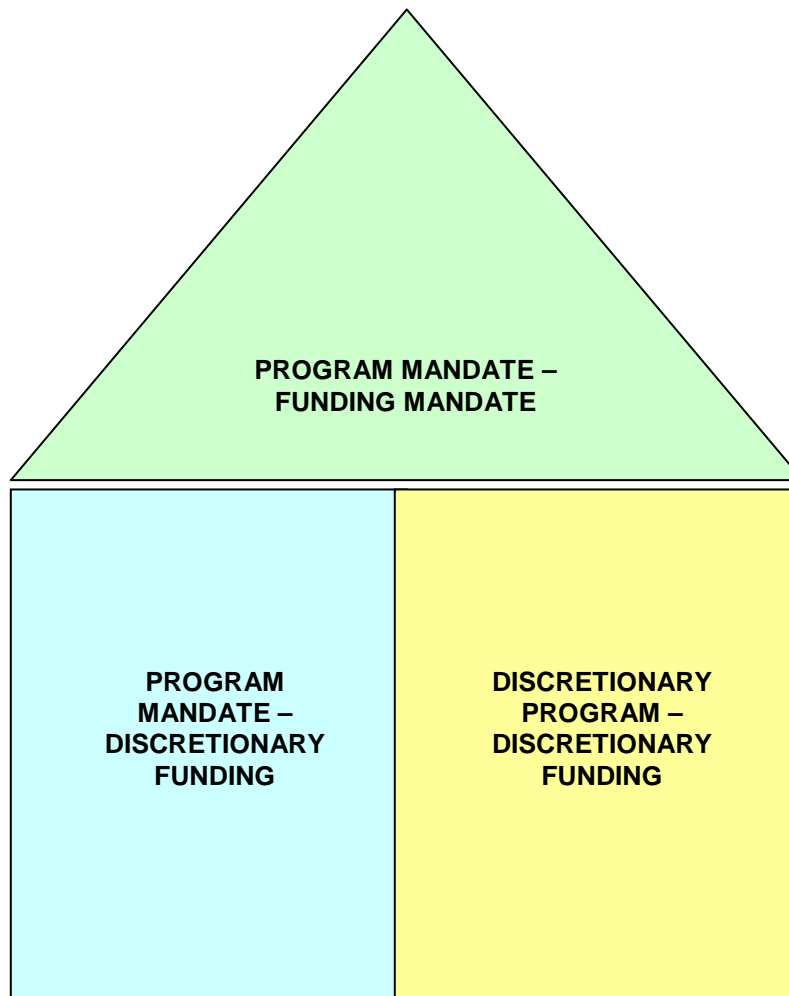
The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

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

*Mandated programs with discretionary funding levels are shown in blue.*

*Discretionary programs with discretionary funding are shown in yellow.*

Information is presented in two formats: 1) by funding requirement category (mandatory/discretionary), and 2) by service area function. The matrix broken out by service area also includes sources of funding and calculation of net tax rate equivalent for each program.



# Budget Summary

## PROGRAM FUNDING MATRIX - GENERAL FUND

<div> <div></div> Mandated service &amp; dollars           <div></div> Mandated service - discretionary dollars           <div></div> No mandate - discretionary service &amp; dollars         </div>					
Mandated / Discretionary	Program	FY 2009 Total Cost	County Cost	Other Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	13,000	13,000	0	
Mandated	Social Services-Child Day Care	6,655,699	316,938	6,338,761	
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,817,066	1,592,243	1,224,823	
Mandated	Social Services-Medicaid Assistance	3,371,013	3,371,013	0	
Mandated	Social Services-Special Assistance for Adults	1,456,993	1,456,993	0	
Mandated	Separation Allowance for Law Enforcement	350,675	350,675	0	
Mandated	Unemployment Compensation	45,000	45,000	0	
Mandated	Education-Debt Service	28,297,028	28,297,028	0	
Mandated	Other Debt Service	8,334,269	8,334,269	0	
	<b>Total Mandatory Service/Mandatory Funding</b>	<b>51,340,743</b>	<b>43,777,159</b>	<b>7,563,584</b>	<b>24.87%</b>
Mandated	Board of Commissioners	397,430	397,430	0	
Mandated	Board of Elections	696,230	696,230	0	
Mandated	Commerce-Construction Standards	1,839,080	1,839,080	0	
Mandated	Commerce-Environmental Protection	264,632	264,632	0	
Mandated	Contribution to Cabarrus Health Alliance	4,148,969	4,148,969	0	
Mandated	Courts-General Services Administration	610,942	132,442	478,500	
Mandated	Education-Capital Outlay	4,210,000	4,210,000	0	
Mandated	Education-Current Expense	51,919,216	51,919,216	0	
Mandated	Emergency Management	956,292	931,292	25,000	
Mandated	EMS	5,865,810 *	5,865,810	0	
Mandated	Finance	1,095,081	1,095,081	0	
Mandated	General Services - Street Sign Maintenance	164,614	164,614	0	
Mandated	Jail	5,829,633	5,829,633	0	
Mandated	Legal	750,307	750,307	0	
Mandated	Medical Examiner	73,000	73,000	0	
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	703,697	678,055	25,642	
Mandated	Register of Deeds	793,026	793,026	0	
Mandated	Sheriff	9,884,576	9,689,076	195,500	
Mandated	Social Services-Administration	3,108,049	3,036,340	71,709	
Mandated	Social Services-Adult & Family Services	2,178,641	1,244,905	933,736	
Mandated	Social Services-Child Support Services	1,306,181	75,245	1,230,936	
Mandated	Social Services-Child Welfare Services	5,350,364	1,961,349	3,389,015	
Mandated	Social Services-Economic Services	4,252,823	1,535,130	2,717,693	
Mandated	Social Services-Emergency Assistance	635,878	425,930	209,948	
Mandated	Soil & Water Conservation District	295,923	265,923	30,000	
Mandated	Tax Assessor, land records, appraisal	2,205,400	2,205,400	0	
Mandated	Tax Collector Administration	955,439	955,439	0	
Mandated	Transportation Services - Medicaid Transport	2,653,727 *	1,637,811	1,015,916	
	<b>Total Mandatory Service/Discretionary Funding</b>	<b>113,144,960</b>	<b>102,821,365</b>	<b>10,323,595</b>	<b>54.81%</b>

# Budget Summary

## PROGRAM FUNDING MATRIX - GENERAL FUND

<div> <div></div> Mandated service &amp; dollars           <div></div> Mandated service - discretionary dollars           <div></div> No mandate - discretionary service &amp; dollars         </div>					
Mandated / Discretionary	Program	FY 2009 Total Cost	County Cost	Other Cost	% of Total Budget
Discretionary	Aging-In-Home Services	195,025	27,011	168,014	
Discretionary	Aging-Nutrition	501,876	351,778	150,098	
Discretionary	Aging-Senior Services	1,396,097	986,766	409,331	
Discretionary	Animal Control	789,721	789,721	0	
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	62,123	0	62,123	
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	55,678	0	55,678	
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	38,602	9,000	29,602	
Discretionary	Cabarrus Juvenile Crime Prevention-Board	0	0	0	
Discretionary	Capital Improvement Program	1,870,000	1,870,000	0	
Discretionary	Commerce-Community Development	322,786	188,603	134,183	
Discretionary	Commerce-Economic Development Incentive Grants	1,101,274	1,101,274	0	
Discretionary	Commerce-Planning-Subdivision & Zoning Control	828,534	828,534	0	
Discretionary	Communications & Outreach	440,545	440,545	0	
Discretionary	Contributions to Other Funds-Arena Fund	1,099,568	1,099,568	0	
Discretionary	Contributions to Other Funds-Capital Projects	850,672	850,672	0	
Discretionary	Contributions to Other Funds-Capital Reserve	8,973,261	8,973,261	0	
Discretionary	Contributions to Other Funds-CDBG	45,000	45,000	0	
Discretionary	Cooperative Extension	429,852	429,852	0	
Discretionary	County Manager	430,946	430,946	0	
Discretionary	Forestry Service	57,238	57,238	0	
Discretionary	General Services-Grounds Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	7,423,059	7,376,059	47,000	
Discretionary	Human Resources	528,521	528,521	0	
Discretionary	Information Services	3,131,421	3,131,421	0	
Discretionary	Libraries	2,886,439	2,694,032	192,407	
Discretionary	Non-Departmental-Revenue		-68,000	68,000	
Discretionary	Non-Departmental-Contingency	574,552	574,552	0	
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	687,216	687,216	0	
Discretionary	Non-Departmental-Salary Adjustments	450,000	450,000	0	
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000	0	
Discretionary	Non-Departmental-Adequate Public Facilities Reimb.	96,816	96,816	0	
Discretionary	Other Contributions-Arts Council	26,000	26,000	0	
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000	0	
Discretionary	Other Contributions-Criminal Justice Partnership	125,633	0	125,633	
Discretionary	Other Contributions-Economic Development Corp	438,000	438,000	0	
Discretionary	Other Contributions-Sales Tax Fire Districts	729,400	729,400	0	
Discretionary	Other Contributions-Special Olympics	55,000	55,000	0	
Discretionary	Other Contributions-All Star Challenge	20,000	20,000	0	
Discretionary	Parks	1,365,233	1,365,233	0	
Discretionary	Public Assistance - Veterinarian Services	18,000	18,000	0	
Discretionary	Risk Management/Wellness	215,929	215,929	0	
Discretionary	Social Services-Adult Day Care	84,168	10,521	73,647	
Discretionary	Social Services-Community Alternatives Program (CAP)	3,243,465	3,068,477	174,988	
Discretionary	Veterans Services	212,159	210,159	2,000	
	<b>Total Discretionary Service/Discretionary Funding</b>	<b>41,949,809</b>	<b>40,257,105</b>	<b>1,692,704</b>	<b>20.32%</b>
	<b>GRAND TOTAL GENERAL FUND</b>	<b>206,435,512</b>	<b>186,855,629</b>	<b>19,579,883</b>	<b>100.00%</b>
* Total includes mandated as well as discretionary services					

# Budget Summary

## PROGRAM FUNDING MATRIX - GENERAL FUND

<div> <div></div> Mandated service &amp; dollars           <div></div> Mandated service - discretionary dollars           <div></div> No mandate - discretionary service &amp; dollars         </div>								
Mandated / Discretionary	Program	FY 2009 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
<b>GENERAL GOVERNMENT</b>								
Mandated	Board of Commissioners	397,430	397,430			397,430	-	0.0019
Mandated	Board of Elections	696,230	696,230	4,000		692,230	-	0.0034
Mandated	Finance	1,095,081	1,095,081	105,205		989,876	-	0.0048
Mandated	General Services - Street Sign Maintenance	164,614	164,614	2,000		162,614	-	0.0008
Mandated	Legal	750,307	750,307			750,307	-	0.0037
Mandated	Register of Deeds	793,026	793,026	2,929,500		-2,136,474	-	(0.0104)
Mandated	Tax Assessor, land records, appraisal	2,205,400	2,205,400	2,000		2,203,400	-	0.0107
Mandated	Tax Collector Administration	955,439	955,439	341,000	85,000	529,439	-	0.0026
Discretionary	Capital Improvement Program	1,870,000	1,870,000	1,150,000		720,000	-	0.0035
Discretionary	Communications & Outreach	440,545	440,545		450,000	-9,455	-	(0.0000)
Discretionary	County Manager	430,946	430,946			430,946	-	0.0021
Discretionary	General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	7,423,059	7,376,059	78,043		7,298,016	47,000	0.0355
Discretionary	Human Resources	528,521	528,521			528,521	-	0.0026
Discretionary	Information Services	3,131,421	3,131,421	263,493		2,867,928	-	0.0140
Discretionary	Risk Management/Wellness	215,929	215,929			215,929	-	0.0011
	<b>Total</b>	<b>21,097,948</b>	<b>21,050,948</b>	<b>4,875,241</b>	<b>535,000</b>	<b>15,640,707</b>	<b>47,000</b>	<b>0.0761</b>
<b>CULTURE &amp; RECREATION</b>								
Discretionary	Libraries	2,886,439	2,694,032	112,000		2,582,032	192,407	0.0126
Discretionary	Parks	1,365,233	1,365,233	223,900		1,141,333	-	0.0056
	<b>Total</b>	<b>4,251,672</b>	<b>4,059,265</b>	<b>335,900</b>		<b>3,723,365</b>	<b>192,407</b>	<b>0.0181</b>
<b>PUBLIC SAFETY</b>								
Mandated	Commerce-Construction Standards	1,839,080	1,839,080	3,806,000		-1,966,920	-	(0.0096)
Mandated	Courts-General Services Administration	610,942	132,442	600		131,842	478,500	0.0006
Mandated	Emergency Management	956,292	931,292	39,240		892,052	25,000	0.0043
Mandated	EMS	5,865,810	5,865,810	2,950,500		2,915,310	-	0.0142
Mandated	Jail	5,829,633	5,829,633	229,000		5,600,633	-	0.0272
Mandated	Sheriff	9,884,576	9,689,076	1,328,575		8,360,501	195,500	0.0407
Discretionary	Animal Control	789,721	789,721	12,000		777,721	-	0.0038
	<b>Total</b>	<b>25,776,054</b>	<b>25,077,054</b>	<b>8,365,915</b>		<b>16,711,139</b>	<b>699,000</b>	<b>0.0813</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>								
Mandated	Commerce-Environmental Protection	264,632	264,632	280,000		-15,368	-	(0.0001)
Discretionary	Commerce-Community Development	322,786	188,603	2,000		186,603	134,183	0.0009
Discretionary	Commerce-Economic Development Incentive Grants	1,101,274	1,101,274			1,101,274	-	0.0054
Discretionary	Commerce-Planning-Subdivision & Zoning Control	828,534	828,534	114,500		714,034	-	0.0035
	<b>Total</b>	<b>2,517,226</b>	<b>2,383,043</b>	<b>396,500</b>		<b>1,986,543</b>	<b>134,183</b>	<b>0.0097</b>
<b>HUMAN SERVICES</b>								
Mandated	Social Services-Aid to the Blind	13,000	13,000			13,000	-	0.0001
Mandated	Social Services-Child Day Care	6,655,699	316,938			316,938	6,338,761	0.0015
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,817,066	1,592,243			1,592,243	1,224,823	0.0077
Mandated	Social Services-Medicaid Assistance	3,371,013	3,371,013			3,371,013	-	0.0164
Mandated	Social Services-Special Assistance for Adults	1,456,993	1,456,993	10,000		1,446,993	-	0.0070
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	703,697	678,055			678,055	25,642	0.0033
Mandated	Social Services-Administration	3,108,049	3,036,340			3,036,340	71,709	0.0148
Mandated	Social Services-Adult & Family Services	2,178,641	1,244,905	124,440		1,120,465	933,736	0.0055
Mandated	Social Services-Child Support Services	1,306,181	75,245			75,245	1,230,936	0.0004
Mandated	Social Services-Child Welfare Services	5,350,364	1,961,349			1,961,349	3,389,015	0.0095
Mandated	Social Services-Economic Services	4,252,823	1,535,130	169,218		1,365,912	2,717,693	0.0066
Mandated	Social Services-Emergency Assistance	635,878	425,930			425,930	209,948	0.0021
Mandated	Transportation Services - Medicaid Transport	2,653,727	1,637,811	447,600		1,190,211	1,015,916	0.0058
Discretionary	Aging-In-Home Services	195,025	27,011	2,500		24,511	168,014	0.0001
Discretionary	Aging-Nutrition	501,876	351,778	85,000		266,778	150,098	0.0013
Discretionary	Aging-Senior Services	1,396,097	986,766	211,383		775,383	409,331	0.0038
Discretionary	Cooperative Extension	429,852	429,852	57,085		372,767	-	0.0018
Discretionary	Social Services-Adult Day Care	84,168	10,521			10,521	73,647	0.0001
Discretionary	Social Services-Community Alternatives Program (CAP)	3,243,465	3,068,477	3,064,615		3,862	174,988	0.0000
Discretionary	Social Services - Veterinarian Services	18,000	18,000			18,000	-	0.0001
Discretionary	Veterans Services	212,159	210,159			210,159	2,000	0.0010
	<b>Total</b>	<b>40,583,773</b>	<b>22,447,516</b>	<b>4,171,841</b>		<b>18,275,675</b>	<b>18,136,257</b>	<b>0.0889</b>

# Budget Summary

## PROGRAM FUNDING MATRIX - GENERAL FUND

Mandated / Discretionary	Program	FY 2009 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
<b>ENVIRONMENTAL PROTECTION</b>								
Mandated	Soil & Water Conservation District & Watershet Protect.	295,923	265,923	0		265,923	30,000	0.0013
	<b>Total</b>	<b>295,923</b>	<b>265,923</b>	<b>0</b>		<b>265,923</b>	<b>30,000</b>	<b>0.0013</b>
<b>EDUCATION</b>								
Mandated	Education-Debt Service	28,297,028	28,297,028			28,297,028	-	0.1377
Mandated	Education-Capital Outlay	4,210,000	4,210,000			4,210,000	-	0.0205
Mandated	Education-Current Expense	51,919,216	51,919,216			51,919,216	-	0.2526
	<b>Total</b>	<b>84,426,244</b>	<b>84,426,244</b>	<b>0</b>	<b>0</b>	<b>84,426,244</b>	<b>0</b>	<b>0.4107</b>
<b>OTHER PROGRAMS</b>								
Mandated	Separation Allowance for Law Enforcement	350,675	350,675			350,675	-	0.0017
Mandated	Unemployment Compensation	45,000	45,000			45,000	-	0.0002
Mandated	Contribution to Cabarrus Health Alliance	4,148,969	4,148,969			4,148,969	-	0.0202
Mandated	Medical Examiner	73,000	73,000			73,000	-	0.0004
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	38,602	9,000			9,000	29,602	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	55,678	0			0	55,678	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	62,123	0				62,123	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Wraparound	-	0				-	0.0000
Discretionary	Contributions to Other Funds-CDBG	45,000	45,000			45,000	-	0.0002
Discretionary	Contributions to Other Funds-Capital Projects	850,672	850,672			850,672	-	0.0041
Discretionary	Contributions to Other Funds-Capital Reserve	8,973,261	8,973,261			8,973,261	-	0.0437
Discretionary	Contributions to Other Funds-Arena Fund	1,099,568	1,099,568			1,099,568	-	0.0053
Discretionary	Forestry Service	57,238	57,238			57,238	-	0.0003
Discretionary	Non-Departmental-Salary Adjustments	450,000	450,000			450,000	-	0.0022
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	687,216	687,216			687,216	-	0.0033
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000			50,000	-	0.0002
Discretionary	Non-Departmental-Adequate Public Facilities Reimb	96,816	96,816			96,816	-	0.0005
Discretionary	Non-Departmental-Contingency	574,552	574,552			574,552	-	0.0028
Discretionary	Other Contributions-Special Olympics	55,000	55,000			55,000	-	0.0003
Discretionary	Other Contributions-Arts Council	26,000	26,000			26,000	-	0.0001
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000			100,000	-	0.0005
Discretionary	Other Contributions-Criminal Justice Partnership	125,633	0			0	125,633	0.0000
Discretionary	Other Contributions-Economic Development Corp	438,000	438,000			438,000	-	0.0021
Discretionary	Other Contributions-Sales Tax Fire Districts	729,400	729,400		729,400	0	-	0.0000
Discretionary	Other Contributions-All Star Challenge	20,000	20,000			20,000	-	0.0001
	Non Departmental Revenues		-68,000	2,035,000		-2,103,000	68,000	(0.0102)
	Unrestricted Sales Tax Revenues				33,720,274	-33,720,274		(0.1640)
	Delinquent Property Tax				2,190,000	-2,190,000		(0.0107)
	<b>Total</b>	<b>19,152,403</b>	<b>18,811,367</b>	<b>2,035,000</b>	<b>36,639,674</b>	<b>-19,863,307</b>	<b>341,036</b>	<b>(0.0966)</b>
<b>DEBT SERVICE - OTHER</b>								
Mandated	Other Debt Service	8,334,269	8,334,269			8,334,269	0	0.0405
	<b>Total</b>	<b>8,334,269</b>	<b>8,334,269</b>	<b>0</b>		<b>8,334,269</b>	<b>0</b>	<b>0.0405</b>
<b>TOTALS</b>		<b>206,435,512</b>	<b>186,855,629</b>	<b>20,180,397</b>	<b>37,174,674</b>	<b>129,500,558</b>	<b>19,579,883</b>	<b>0.6300</b>
* Total includes mandated as well as discretionary services								



# Budget Summary

## POSITION SUMMARY

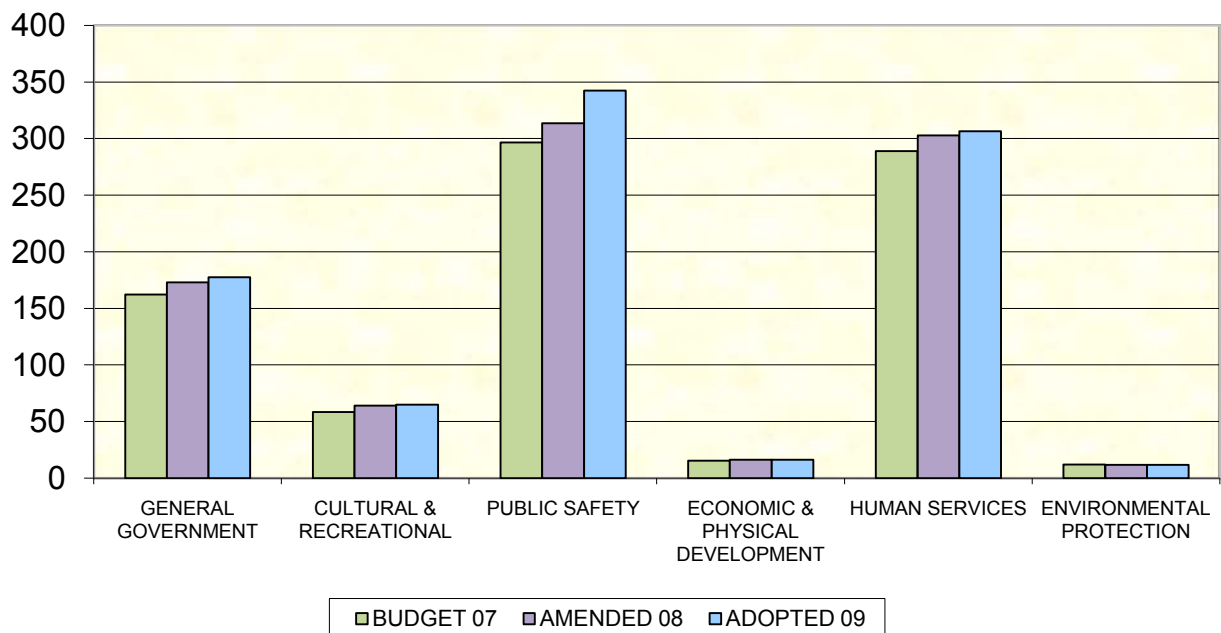
Following is a comparative summary of employee positions and their full-time equivalents (FTE) by service area and department for the Fiscal Years 2007 through 2009. Full-time equivalents include all full-time, part-time, and temporary positions.

	Budget FY 2007		Amended FY 2008		Requested FY 2009		Adopted FY 2009		Change	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
<b><u>GENERAL GOVERNMENT</u></b>										
Board of Commissioners	7.5	3.500	7.5	3.500	7.5	3.500	7.5	3.500	0	0.00
County Manager	2.5	2.500	2.5	2.500	2.5	2.500	2.5	2.500	0	0.00
Legal	1	1.000	4	4.000	4	4.000	4	4.000	0	0.00
Communications and Outreach	4	4.000	4	4.000	4	4.000	4	4.000	0	0.00
Risk Management/Wellness	2	2.000	2	2.000	2	2.000	2	2.000	0	0.00
Human Resources	5	4.250	5	4.250	6	5.250	6	5.250	1	1.00
Tax Collector	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Tax Assessor	33	31.680	33	33.000	32	32.000	29	29.000	-4	-4.00
Board of Elections	11	6.826	13	8.130	12	7.826	12	7.826	-1	-0.30
Register of Deeds	11	10.433	11	10.433	11	10.433	11	10.433	0	0.00
Finance	12	11.380	12	11.500	13	12.500	12	12.025	0	0.53
Information Technology Services	20	20.000	21	21.000	29	29.000	27	27.000	6	6.00
Grounds Maintenance	9	9.000	9	9.000	9	9.000	9	9.000	0	0.00
General Services Administration	3	3.000	3	3.000	4	4.000	4	4.000	1	1.00
Building Maintenance	9	9.000	10	10.000	10	10.000	10	10.000	0	0.00
Facility Services	32	26.750	34	29.750	35	30.150	35	30.150	1	0.40
Street Sign Maintenance	2	2.000	2	2.000	2	2.000	2	2.000	0	0.00
Fleet Maintenance	5	5.000	5	5.000	6	6.000	5	5.000	0	0.00
<b>TOTAL</b>	<b>179</b>	<b>162.319</b>	<b>188</b>	<b>173.063</b>	<b>199</b>	<b>184.159</b>	<b>192</b>	<b>177.684</b>	<b>4</b>	<b>4.62</b>
<b><u>CULTURAL &amp; RECREATIONAL</u></b>										
Parks Administration	4	4.000	5	5.000	0	0.000	0	0.000	-5	-5.00
Parks Operations	31	10.507	46	12.796	52	18.796	52	18.796	6	6.00
Concord Library	29	22.964	30	23.721	30	23.721	30	23.721	0	0.00
Kannapolis Library	12	10.000	12	10.270	12	10.270	12	10.270	0	0.00
Mt. Pleasant Library	4	3.105	4	3.105	4	3.105	4	3.105	0	0.00
Harrisburg Library	8	6.210	10	7.296	10	7.296	10	7.296	0	0.00
County Fair	2	1.750	2	2.000	2	2.000	2	2.000	0	0.00
<b>TOTAL</b>	<b>90</b>	<b>58.536</b>	<b>109</b>	<b>64.188</b>	<b>110</b>	<b>65.188</b>	<b>110</b>	<b>65.188</b>	<b>1</b>	<b>1.00</b>
<b><u>PUBLIC SAFETY</u></b>										
Sheriff	117	117.000	129	129.000	141	141.000	132	132.000	3	3.00
Jail	62	59.177	62	59.177	90	87.177	88	85.177	26	26.00
Courts	2	0.961	2	0.961	2	0.961	2	0.961	0	0.00
Animal Control	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Construction Standards	24	24.000	24	24.000	24	24.000	24	24.000	0	0.00
Emergency Management	5	5.000	6	6.000	6	6.000	6	6.000	0	0.00
Emergency Medical Services	101	76.250	106	80.375	113	84.568	113	84.568	7	4.19
Non-Emergency Transportation	7	4.193	7	4.193	0	0.000	0	0.000	-7	-4.19
<b>TOTAL</b>	<b>328</b>	<b>296.581</b>	<b>346</b>	<b>313.706</b>	<b>386</b>	<b>353.706</b>	<b>375</b>	<b>342.706</b>	<b>29</b>	<b>29.00</b>
<b><u>ECONOMIC &amp; PHYSICAL DEVELOPMENT</u></b>										
Commerce	8	7.500	8	7.500	8	7.500	8	7.500	0	0.00
Community Development	2.5	2.500	2.5	2.500	2.5	2.500	2.5	2.500	0	0.00
Environmental Protection	2.5	2.500	3.5	3.500	3.5	3.500	3.5	3.500	0	0.00
Zoning Administration	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
<b>TOTAL</b>	<b>16</b>	<b>15.500</b>	<b>17</b>	<b>16.500</b>	<b>17</b>	<b>16.500</b>	<b>17</b>	<b>16.500</b>	<b>0</b>	<b>0.00</b>
<b><u>HUMAN SERVICES</u></b>										
Veterans Service	3	3.000	3	3.000	4	4.000	3	3.000	0	0.00
Transportation	30	29.160	31	30.160	37	36.160	31	30.160	0	0.00
Extension Services - 4H Summer Fling	2	0.346	2	0.346	2	0.346	2	0.346	0	0.00
Extension Services - 4H SOS	14	4.876	0	0.000	0	0.000	0	0.000	<b>0</b>	<b>0.00</b>

# Budget Summary

	Budget FY 2007		Amended FY 2008		Requested FY 2009		Adopted FY 2009		Change	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
<b>HUMAN SERVICES (cont.)</b>										
Department of Social Services:										
Administration	15	15.000	21	21.000	20	20.000	19	19.000	-2	-2.00
Child Welfare Services	76	76.000	74	74.000	77	77.000	75	75.000	1	1.00
Child Support Services	20	20.000	20	20.000	21	21.000	20	20.000	0	0.00
Economic Services	70	70.000	76	76.000	85	85.000	81	81.000	5	5.00
CAP Program (Chore)	20	18.980	17	15.980	17	15.980	17	15.980	0	0.00
Adult and Family Services	28	28.000	31	31.000	32	32.000	31	31.000	0	0.00
Dept. of Aging:										
Senior Services	24	16.950	44	24.220	48	28.470	43	23.950	-1	-0.27
Nutrition Title IIIC	8	4.600	9	5.100	8	4.350	9	5.100	0	0.00
In-Home Services	6	2.250	6	2.250	6	2.250	6	2.250	0	0.00
<b>TOTAL</b>	<b>316</b>	<b>289.162</b>	<b>334</b>	<b>303.056</b>	<b>357</b>	<b>326.556</b>	<b>337</b>	<b>306.786</b>	<b>3</b>	<b>3.73</b>
<b>ENVIRONMENTAL PROTECTION</b>										
Soil and Water	3	3.000	3	3.000	4	3.300	3	3.000	0	0.00
Landfill	7	7.000	7	7.000	7	7.000	7	7.000	0	0.00
Waste Reduction/Recycling	2	2.000	2	2.000	2	2.000	2	2.000	0	0.00
<b>TOTAL</b>	<b>12</b>	<b>12.000</b>	<b>12</b>	<b>12.000</b>	<b>13</b>	<b>12.300</b>	<b>12</b>	<b>12.000</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>941</b>	<b>834.10</b>	<b>1006</b>	<b>882.51</b>	<b>1082</b>	<b>958.41</b>	<b>1043</b>	<b>920.86</b>	<b>37</b>	<b>38.35</b>

## Full Time Equivalent Positions



# Budget Summary

NEW POSITIONS				
Department	Position Requested	Pay Grade	Dept Request	Adopted Budget
Human Resources	Human Resources Analyst	70	1	1
Tax Administration	Real Property Appraiser	68	2	0
Tax Administration	Assessment Associate	61	1	0
Finance	Accountant	71	1	0.63
Information Services	Systems Administrator (DBA)	76/34	1	1
Information Services	Systems Administrator (Public Safety)	76	1	1
Information Services	Support Supervisor	74/19	1	1
Information Services	Analyst Programmer	72	2	1
Information Services	Security Technical Specialist	71	1	0
General Services	Sustainability Manager	72	1	1
General Services	Custodian	57	0.40	0.40
General Services	Fleet Mechanic	65	1	0
Veterans	Secretary	60	1	0
Transportation	Transportation Clerk	59	1	0
Transportation	Driver	57	5	0
Parks	Senior Park Ranger	64	1	1
Aging	Intake Specialist	60	2	0
Aging	Aging Program Manager	69	1	0
Aging	Senior Center Supervisor	57	0.25	0
DSS - Admin	Administrative Assistant II	65	1	0
DSS - Child Welfare	Foreign Language Interpreter II	63	2	1
DSS - Child Welfare	Social Worker III	69	1	0
DSS - Child Support	Child Support Agent II	68	1	0
DSS - Economic Services	Income Maintenance Caseworker I	62	4	3
DSS - Economic Services	Income Maintenance Technician	60	3	0
DSS - Economic Services	Income Maintenance Supervisor II	68	1	1
DSS - Economic Services	Income Maintenance Supervisor III	70	1	1
DSS - Adult & Family Svcs	Social Worker II	67	1	0
Sheriff	Sheriff Deputy - Dare	65	1	0
Sheriff	Sheriff Deputy - Patrol	65	4	0
Sheriff	Sheriff Deputy - Civil	65	4	2
Sheriff	Sheriff Deputy - DSS	65	1	0
Sheriff	Crime Analyst /Fingerprint ID	64	1	0
Sheriff	Project Safe Coordinator	70	1	1
Sheriff - Jail	Deputy-Jail Detention Officer (Req PG 65	64	25	25
Sheriff - Jail	Seargent (ICE)	69	1	1
Sheriff - Jail	Courthouse Security	64	2	0
Soil and Water	Intern (9104-640 hours)	59	0.3	0
Total New Positions			79.95	43.03

# Budget Summary

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## POSITION RECLASSIFICATIONS / CHANGE IN HOURS FY 2008-09

Department	Change Requested	Adopted Budget
Commerce-Env Prot	Reclass Erosion Control Inspector PG 67 to Senior Erosion Control Inspector PG 69	Yes
Fair	Reclass Fair Secretary PG 60 to Fair Coordinator PG 66	Yes
Aging	Reclass Caregiver Support PG 65 to Senior Center Program Coordinator PG 66	No
Aging	Name Change Only - Nutrition Program Coordinator to Aging Program Coordinator	No
Aging	Reclass Aging Service Coordinator PG 67 to Aging Service Program Manager PG 69	No
Aging	Reclass .75 Nutrition Site Supervisor PG 57 to Full Time Senior Center Program Supervisor PG 65	No

**TOTAL RECLASSIFICATION REQUESTS: 6 Positions 2**

### LATERAL TRANSFERS

Parks Admin - 8110	Transfer all 5 Positions in Parks Administration Cost Center 8110 to Parks Operations Cost Center 8140	Yes
Non-Emerg Transp - 2735	Transfer all 7 EMT Positions from Non-Emergency Transportation Cost Center 2735 to Emergency Medical Services Cost Center 2730	Yes
DSS	Transfer two Help Desk Computer Technicians from DSS to Information Services	Yes

**TOTAL TRANSFERS: 14 Positions 14**

### DELETION

Tax Administration	Delete Temporary Reval-related Assessment Associate position (#1410901)	Yes
	Delete 3 Temporary Reval-related Data Collector Positions (1410902,1410903,1410904)	Yes
Finance	Delete .10 of FT position	Yes

**TOTAL DELETIONS: 4.1 Positions 4.1**

# Fund Summaries

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## FUND TYPE AND ASSIGNMENT NUMBERS

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

### GENERAL OPERATING FUND

001 General Fund

### SPECIAL REVENUE FUNDS

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

### CAPITAL PROJECTS FUNDS

320 Public School Capital Fund  
321 Public School Bond Fund  
330 School Construction Fund  
331 School Bond Fund  
340 Capital Projects Fund  
342 Justice Center Construction Fund  
343 Construction & Renovation Fund  
350 Installment Payment Revenue Bonds  
362 Certificates of Participation  
363 \$98 Million School Bond  
364 School Construction Fund

### ENTERPRISE FUND

270 Landfill Fund

### INTERNAL SERVICE FUNDS

600 Workers' Compensation Fund  
610 Self-Insured Hospitalization

### TRUST AND AGENCY FUNDS

510 K Pugh Expendable Trust Fund  
520 Charitable Campaign Fund  
550 Pension Trust Fund  
561 Work Over Welfare Fund

# Fund Summaries

## GENERAL FUND

### Expenditures by Service Area

Service Area	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
General Government	13,534,538	17,091,443	19,227,948	12.50%	9.31%
Cultural & Recreational	3,676,117	4,177,542	4,251,672	1.77%	2.06%
Public Safety	20,595,331	22,722,052	25,776,054	13.44%	12.49%
Economic & Physical Development	1,286,559	3,352,532	2,517,226	-24.92%	1.22%
Human Services	39,377,580	44,758,182	44,732,742	-0.06%	21.67%
Environmental Protection	203,049	242,706	295,923	21.93%	0.14%
Education/School Debt	64,729,477	74,047,172	84,426,244	14.02%	40.90%
Other Programs	24,483,233	19,385,525	16,873,434	-12.96%	8.17%
Other Debt Service	3,701,858	7,419,242	8,334,269	12.33%	4.04%
<b>Total Expenditures</b>	<b>171,587,742</b>	<b>193,196,396</b>	<b>206,435,512</b>	<b>6.85%</b>	<b>100.00%</b>

### Expenditures by Category

Category	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
Personnel Services	42,706,611	48,140,667	54,334,527	12.87%	26.32%
Operations	100,908,200	110,302,076	110,760,377	0.42%	53.65%
Capital Outlay	3,369,787	3,868,053	4,709,311	21.75%	2.28%
Debt Service	24,603,143	30,885,600	36,631,297	18.60%	17.74%
<b>Total Expenditures</b>	<b>171,587,741</b>	<b>193,196,396</b>	<b>206,435,512</b>	<b>6.85%</b>	<b>100.00%</b>

### Revenues by Category

Category	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
Ad Valorem Taxes	97,598,930	101,047,434	131,690,558	30.33%	63.79%
Other Taxes	36,948,300	37,745,412	34,984,674	-7.31%	16.95%
Intergovernmental Revenue	17,531,825	18,593,634	19,579,883	5.30%	9.48%
Permits & Fees	6,949,299	7,935,400	7,031,450	-11.39%	3.41%
Sales & Services	9,595,668	9,408,716	9,753,069	3.66%	4.72%
Investment Income	3,462,874	2,093,296	2,000,000	-4.46%	0.97%
Miscellaneous	877,147	337,935	168,655	-50.09%	0.08%
Fund Balance Appropriated	-	13,339,283	-	-100.00%	0.00%
Other Financing Sources	1,429,560	2,695,286	1,227,223	-54.47%	0.59%
<b>Total Revenues</b>	<b>174,393,603</b>	<b>193,196,396</b>	<b>206,435,512</b>	<b>6.85%</b>	<b>100.00%</b>

# Fund Summaries

## SUMMARY OF EXPENDITURES BY SERVICE AREA GENERAL FUND

	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
<b><u>General Government</u></b>					
Board of Commissioners	326,112	365,310	397,430	8.79%	0.19%
Legal	218,690	650,751	750,307	15.30%	0.36%
County Manager	371,435	411,257	430,946	4.79%	0.21%
Communications & Outreach	404,987	432,379	440,545	1.89%	0.21%
Risk Management / Wellness	196,689	223,279	215,929	-3.29%	0.10%
Human Resources	386,810	415,554	528,521	27.18%	0.26%
Tax Collector	714,369	815,417	955,439	17.17%	0.46%
Tax Administration	1,911,335	2,344,922	2,205,400	-5.95%	1.07%
Board of Elections	483,663	828,176	696,230	-15.93%	0.34%
Register of Deeds	750,652	770,467	793,026	2.93%	0.38%
Finance	846,342	966,510	1,095,081	13.30%	0.53%
Information Technology Services	2,435,237	2,641,855	3,131,421	18.53%	1.52%
Grounds Maintenance	763,485	1,182,905	1,208,412	2.16%	0.59%
General Services Administration	756,382	997,104	1,320,826	32.47%	0.64%
Street Sign Maintenance	132,130	167,310	164,614	-1.61%	0.08%
Building Maintenance	1,566,737	1,917,215	2,578,866	34.51%	1.25%
Facility Services	984,627	1,172,026	1,259,139	7.43%	0.61%
Fleet Maintenance	284,856	789,006	1,055,816	33.82%	0.51%
<b>TOTAL</b>	<b>13,534,538</b>	<b>17,091,443</b>	<b>19,227,948</b>	<b>12.50%</b>	<b>9.31%</b>
<b><u>Cultural &amp; Recreational</u></b>					
Parks	1,177,863	1,308,490	1,365,233	4.34%	0.66%
Libraries	2,498,254	2,869,052	2,886,439	0.61%	1.40%
<b>TOTAL</b>	<b>3,676,117</b>	<b>4,177,542</b>	<b>4,251,672</b>	<b>1.77%</b>	<b>2.06%</b>
<b><u>Public Safety</u></b>					
Sheriff	7,976,439	8,985,349	9,884,576	10.01%	4.79%
Jail	4,493,729	4,588,543	5,829,633	27.05%	2.82%
Animal Control	693,783	707,629	789,721	11.60%	0.38%
Courts	269,012	420,914	610,942	45.15%	0.30%
Construction Standards	1,539,849	1,727,873	1,839,080	6.44%	0.89%
Emergency Management	975,299	1,053,496	956,292	-9.23%	0.46%
Emergency Medical Services	4,647,220	5,238,248	5,865,810	11.98%	2.84%
<b>TOTAL</b>	<b>20,595,331</b>	<b>22,722,052</b>	<b>25,776,054</b>	<b>13.44%</b>	<b>12.49%</b>
<b><u>Economic &amp; Physical Development</u></b>					
Commerce	539,832	714,125	616,718	-13.64%	0.30%
Community Development	391,183	337,018	322,786	-4.22%	0.16%
Environmental Protection	172,441	242,745	264,632	9.02%	0.13%
Zoning Administration	183,103	208,664	211,816	1.51%	0.10%
Economic Development Incentive	0	1,849,980	1,101,274	-40.47%	0.53%
<b>TOTAL</b>	<b>1,286,559</b>	<b>3,352,532</b>	<b>2,517,226</b>	<b>-24.92%</b>	<b>1.22%</b>

# Fund Summaries

## SUMMARY OF EXPENDITURES BY SERVICE AREA GENERAL FUND

	Actual FY 07	Amended FY 08	Adopted FY 09	Percent Change	Percent of Total
<b><u>Human Services</u></b>					
Veterans Service	187,255	201,478	212,159	5.30%	0.10%
Transportation	1,502,964	2,097,835	2,653,727	26.50%	1.29%
Other Human Services	4,512,490	4,743,055	4,852,666	2.31%	2.35%
Cooperative Extension Service	493,241	405,443	429,852	6.02%	0.21%
Social Services	31,141,625	35,259,978	34,491,340	-2.18%	16.71%
Aging	1,540,005	2,050,393	2,092,998	2.08%	1.01%
<b>TOTAL</b>	<b>39,377,580</b>	<b>44,758,182</b>	<b>44,732,742</b>	<b>-0.06%</b>	<b>21.67%</b>
<b><u>Environmental Protection</u></b>					
Soil & Water	203,049	242,706	295,923	21.93%	0.14%
<b>TOTAL</b>	<b>203,049</b>	<b>242,706</b>	<b>295,923</b>	<b>21.93%</b>	<b>0.14%</b>
<b><u>Education/School Debt</u></b>					
Schools, Current Expense	38,161,349	44,772,810	50,067,006	11.82%	24.25%
Schools, Capital Outlay	4,096,370	3,950,000	4,040,000	2.28%	1.96%
School Debt/Principal and Interest	20,020,364	22,615,050	27,475,694	21.49%	13.31%
RCCC, Current Expense	1,570,473	1,858,004	1,852,210	-0.31%	0.90%
RCCC, Capital Outlay	0	0	170,000	100.00%	0.08%
RCCC/Principal and Interest	880,921	851,308	821,334	-3.52%	0.40%
<b>TOTAL</b>	<b>64,729,477</b>	<b>74,047,172</b>	<b>84,426,244</b>	<b>14.02%</b>	<b>40.90%</b>
<b><u>Other Programs</u></b>					
Non-Departmental	504,005	1,366,159	1,903,584	39.34%	0.92%
Capital Improvement Projects	1,785,926	1,484,277	1,870,000	25.99%	0.91%
Contributions to Other Funds	20,255,353	14,610,775	11,319,176	-22.53%	5.48%
Contributions to Other Agencies	1,937,949	1,924,314	1,780,674	-7.46%	0.86%
<b>TOTAL</b>	<b>24,483,233</b>	<b>19,385,525</b>	<b>16,873,434</b>	<b>-12.96%</b>	<b>8.17%</b>
<b><u>Other Debt Service</u></b>					
Principal and Interest	3,701,858	7,419,242	8,334,269	12.33%	4.04%
<b>TOTAL</b>	<b>3,701,858</b>	<b>7,419,242</b>	<b>8,334,269</b>	<b>12.33%</b>	<b>4.04%</b>
<b>GRAND TOTAL</b>	<b>171,587,742</b>	<b>193,196,396</b>	<b>206,435,512</b>	<b>6.85%</b>	<b>100.00%</b>



# Fund Summaries

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## GENERAL FUND

The General Fund budget totals \$206,435,512, a 6.85% increase over the FY 2008 amended budget.

### Revenues

Ad valorem (property) tax revenue has been based on a tax rate of \$0.63 per \$100 of assessed valuation, the same rate in effect for FY 2008. The total taxable property value is estimated at \$20,938,040,000, an increase of 28.40% due to reappraisal of property. This includes \$1.5 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statutes require that the estimated percentage of property tax collections cannot exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on that requirement, a collection rate of 89.53% was applied to tax calculations on motor vehicles and 98.99% on all other property. Property tax revenues, excluding motor vehicles, are estimated at \$121,102,933 or 32.3% over FY 2008. Motor vehicle taxes have been budgeted at \$8,397,625 or a 7.5% increase from FY 2008.

The revaluation of real property, required by State statute every eight (8) years, has just been completed and will be effective for taxes listed on January 1, 2008. Cabarrus County conducts revaluations every four (4) years, rather than the maximum eight years.

State law requires that units of local government, including public authorities, publish a revenue neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide citizens with comparative information.

The FY 2008-09 operating budget follows the general reappraisal of real property for Cabarrus County. The revenue-neutral tax rate, as defined by G.S. 159-11(e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal.

The reappraisal produced a tax base of \$20,938,040,000 for Cabarrus County. The tax levy for the current fiscal year is \$102,731,668, and the growth factor since the last general reappraisal is 5.23 percent. Using the formula mandated by state law, the revenue-neutral tax rate for Cabarrus County is 52 cents. The proposed property tax rate for FY 2008-09 is 63 cents, which is the same tax rate as the current year, but an 11 cent increase over the revenue neutral rate.

Other revenue items included in this category include delinquent taxes and penalties and interest. Total revenues in this category have been budgeted at \$131,690,558, which represents a 30.33% increase above the current budget. All ad valorem budget estimates are based on actual value, along with current and prior year actual collection rates. Ad valorem taxes are budgeted only in the General Fund, and account for 63.79% of total revenue in the FY 2009 General Fund budget.

Sales tax is budgeted at \$34,449,674, a 7.4% decrease below FY 2008. Changes in sales tax can be effected annually by two primary factors. The first is growth in retail sales. The second is the method of distribution. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole. In addition to these two factors, this year the State is assuming half of the Article 44 one-half cent sales tax in exchange for Medicaid relief to counties. This is the primary reason for the decrease in this revenue this year.

Overall, the Other Taxes category equals \$34,984,674, a decrease of 7.31% under the current year budget. It accounts for 16.95% of the total budget.

Intergovernmental Revenue represents 9.48% 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 2009 budget of \$19,579,883 reflects a 5.3% increase over the current fiscal year budget.

# Fund Summaries

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Permit and fee revenues are anticipated to decrease 11.39% to \$7,031,450. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees. Register of Deeds fees for the recording and dissemination of records have been less than expected in the current year and are projected for \$2.9 million for next year due to the slowing economy. Likewise, Construction Standards building inspection fees are projected to decrease to \$3.7 million for the same economic reasons. Several smaller fees make up the remainder. All budget estimates are based on prior and current year actuals. This category accounts for 3.41% of General Fund revenues.

Sales and Services revenues are derived from a wide variety of sources. They represent fees collected by various departments for goods and services rendered by them to the public, other departments of the government, or to other governments. Illustrative items within this category include various recreation program participation fees, deputy reimbursements, tax collection fees, emergency transport fees and Medicaid case management reimbursement. Revenue in this category is projected to increase by 3.66% from the amended FY 2008 budget. Total FY 2009 revenues are budgeted at \$9,753,069, or 4.72% of the total General Fund budget. These revenues have been estimated based on prior and current year actuals.

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is expected to decrease 4.46% from the FY 2008 budgeted levels to \$2,000,000 or 0.97% of the budget. The amount of funds invested fluctuates during the year; and after year-end, all fund balance above 15% of operating expenses is transferred to a Capital Reserve Fund. The decrease for FY 2009 is primarily due to the transfer of funds above the 15% and market interest rates.

Miscellaneous revenues are those that are collected for various activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, and the sale of fixed assets. The FY 2009 budget for miscellaneous revenues totals \$168,655 or 0.08% of General Fund budget. This budget is

typically amended during the fiscal year to appropriate donations and grants as they are received.

Other Financing Sources include interfund transfers and fund balance appropriations. A transfer from the E911 Fund for the GIS Addressing Coordinator within the IT Department and a transfer from the Capital Projects Fund for funding several capital improvement projects is included. This category totals \$1,227,223 and equals 0.59% of all General Fund revenues for FY 2009.

## Expenditures

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, Legal Department, County Manager, Communications and Outreach, Human Resources, Risk Management/Wellness, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Technology, and General Services. Spending in this service area is expected to increase 12.5% above FY 2008 amended levels to \$19,227,948. General Government spending comprises 9.31% of the total budget.

Programs experiencing significant increases during FY 2009 include General Services Administration due to the addition of a new position to head up sustainability issues county-wide; Building Maintenance as a result of the addition of the new Justice Center facility; and Fleet Maintenance due to increased hybrid vehicle replacements in the countywide replacement program managed by this department.

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. Within the General Fund, these programs include County libraries and the Parks Department. A FY 2009 budget of \$4,251,672 represents a 1.77% increase from the amended current year budget.

Public Safety spending funds services responsible for the safety and security of the public. Included in the Public Safety service area are the County

## Fund Summaries

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Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management and Emergency Medical Services. Budgeted expenditures for FY 2009 total \$25,776,054 or a 13.44% increase beyond funded FY 2008 levels. New positions in the Jail comprise most of this increase. Public Safety spending equates to approximately 12.49% of the budget for next year.

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. General Fund programs within the Economic and Physical Development service area budget include: Commerce, Community and Economic Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to decrease approximately 24.92% to \$2,517,226. This decrease is primarily due to changes in economic development incentive grants.

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. At \$44,732,742, this budget accounts for 21.67% of the proposed General Fund spending for FY 2009. This spending level represents a decrease of 0.06% below current year amended totals. The Human Services service area incorporates Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging.

The Environmental Protection service area includes the Soil & Water Department whose budget is projected at \$295,923. This budget is increasing 21.93% over the current year amended budget due to inclusion of funding for conservation easements and their maintenance. This area accounts for 0.14% of the total General Fund budget.

By far the largest service area within the budget is Education / School Debt. This service area funds two public school systems and one community

college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is budgeted at \$84,426,244, an increase of 14.02% above the current year funding and 40.90% of all budgeted FY 2009 General Fund spending. This increase is driven primarily by school construction plans and the associated debt.

Other Program spending includes expenditures that are not attributable to one particular department or service, contributions to other agencies, contributions to other funds and capital improvement funding. The FY 2009 budget for Other Programs is proposed to decrease by approximately 12.96% to \$16.8 million. This service area accounts for 8.17% of FY 2009 General Fund expenditures. 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 which accounts for the decrease over the amended budget.

Capital improvement items funded from the General Fund include renovations to the magistrate's area of the courthouse and the multipurpose room of the government center, HVAC replacements, public safety training facility planning, Concord Library expansion, Senior Center roof replacement, parking deck repairs, tax software payment, information systems redundant site, and capital outlay funding for both public school systems.

Other Debt Service funds principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$8,334,269 represents 4.04% of the FY 2009 budget, and is a 12.33% increase from the current amended budget due to debt on the Sheriff's Administration building beginning.

# Fund Summaries

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## SOLID WASTE MANAGEMENT (LANDFILL) FUND

### Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	426,319	449,212	497,578	10.8%	26.23%
Operations	797,143	549,769	906,006	64.8%	47.78%
Capital Outlay	0	795,000	493,000	-38.0%	25.99%
<b>Total Expenditures</b>	<b>1,223,462</b>	<b>1,793,981</b>	<b>1,896,584</b>	<b>5.7%</b>	<b>100.00%</b>

### Revenues by Category

<u>Description</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Intergovernmental Revenue	-	10,000	7,000	-30.0%	0.37%
Other Taxes	62,122	55,000	55,000	0.00%	2.90%
Permits & Fees	11,251	25,000	25,000	0.00%	1.32%
Sales & Service	1,504,742	1,489,556	1,480,000	-0.6%	78.03%
Interest on Investments	271,539	6,000	-	-100.0%	-
Miscellaneous	283,734	4,000	-	-100.0%	-
Other Funding Sources	-	204,425	329,584	61.2%	17.38%
<b>Total Revenues</b>	<b>2,133,388</b>	<b>1,793,981</b>	<b>1,896,584</b>	<b>5.7%</b>	<b>100.00%</b>

The Solid Waste Management (Landfill) Fund budget totals \$1,896,584 which represents an increase of 5.72% above current year.

Landfill and Waste Reduction programs constitute the Solid Waste Fund. For FY 2009, the disposal tax on white goods remains flat, as do tire disposal fees. Recycling revenues are projected

to increase with a \$7000 grant anticipated. Tipping fees budgeted are decreasing slightly by .80%.

In FY 2009, funds are budgeted for the purchase of a replacement fuel service truck, a bulldozer and an air compressor.

# Fund Summaries

## CABARRUS ARENA AND EVENTS CENTER FUND

### Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	105,492	153,163	132,486	-13.5%	7.11%
Operations	1,263,123	1,554,694	1,430,692	-8.0%	76.79%
Capital Outlay	47,499	-	300,000	100.00%	16.10%
<b>Total Expenditures</b>	<b>1,416,114</b>	<b>1,707,857</b>	<b>1,863,178</b>	<b>9.1%</b>	<b>100.00%</b>

### Revenues by Category

<u>Description</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Sales & Service	593,882	634,000	645,500	1.8%	34.65%
Interest on Investments	28,098	13,000	13,000	0.0%	0.70%
Miscellaneous	5,049	5,110	5,110	0.0%	0.27%
Fund Balance Appropriated	-	-	-	0.0%	-
Other Funding Sources	794,000	1,055,747	1,199,568	13.6%	64.38%
<b>Total Revenues</b>	<b>1,421,029</b>	<b>1,707,857</b>	<b>1,863,178</b>	<b>9.1%</b>	<b>100.00%</b>

In FY 2009, the Arena and Events Center Fund budget is expected to increase by 9.1%. This fund accounts for revenues and expenditures related to the Arena and Events Center and the County Fair.

In May 2005, the County signed a contract with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair). An on-site general manager was hired and in FY 2009, all cost related to the Arena and Events Center was consolidated into one cost center. For FY 2009, a

payment to SMG in the amount of \$874,494 is budgeted and building improvements to be performed by General Services totaling \$360,800 comprise this budget. The Arena and Events Center receives a contribution of \$100,000 from the Cabarrus County Tourism Authority, and a proposed contribution of \$1,099,568 from the General Fund.

In the County Fair cost center, spending is projected to decrease by 0.6% to \$627,884. Revenue from gate passes and carnival rides are the primary support for this fund.

# Fund Summaries

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## TOURISM FUND

### Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>
Personal Services	431,204	785,764	-	-100.0%
Operations	947,624	1,165,206	-	-100.0%
Capital Outlay	146,139	169,597	-	-100.0%
<b>Total Expenditures</b>	<b>1,524,967</b>	<b>2,120,567</b>	<b>-</b>	<b>-100.0%</b>

### Revenues by Category

<u>Description</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>
Other Taxes	1,504,585	1,982,242	-	-100.0%
Sales & Service	30,603	30,000	-	-100.0%
Interest on Investments	36,340	13,500	-	-100.0%
Miscellaneous	49,046	7,040	-	-100.0%
Fund Balance Appropriated	-	87,785	-	-100.0%
<b>Total Revenues</b>	<b>1,620,574</b>	<b>2,120,567</b>	<b>-</b>	<b>-100.0%</b>

The Tourism Fund has been the budget for the Convention & Visitors Bureau (CVB) within the County's annual operational budget. The County has been performing all budgetary, accounting and payroll functions for the CVB. The Convention & Visitors Bureau has received designation as a 501(c)6 nonprofit, and beginning with Fiscal Year 2009, the County will no longer perform financial functions for the CVB and it will no longer be budgeted as an operational fund of Cabarrus County government. The Board of County Commissioners will still have authority for approval of the CVB budget.

The primary source of revenue for the CVB is Occupancy Tax. The tax rate was increased in 2008 from 5% to 6% effective April 1, 2008. Growth of approximately 30.6% is projected due to this rate change and increased tourism as a result of the opening of the zMax Dragway @ Concord on Lowes Motor Speedway property. The CVB has plans for opening a visitors' center in the near future.

# Fund Summaries

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## 911 EMERGENCY TELEPHONE FUND

### Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	-	-	-	-	-
Operations	-	-	685,000	100.00%	100.00%
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	-	-	<b>685,000</b>	<b>100.00%</b>	<b>100.00%</b>

### Revenues by Category

<u>Description</u>	<u>Actual FY 07</u>	<u>Amended FY 08</u>	<u>Adopted FY 09</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Sales & Service	-	-	610,000	100.00%	89.05%
Interest on Investments	-	-	75,000	100.00%	10.95%
Fund Balance Appropriated	-	-	-	-	-
Other Funding Sources	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>685,000</b>	<b>100.00%</b>	<b>100.00%</b>

This is the first year that the 911 Emergency Telephone Fund is included as an annual budget. Previously, these funds were in a multi-year fund not appropriated annually.

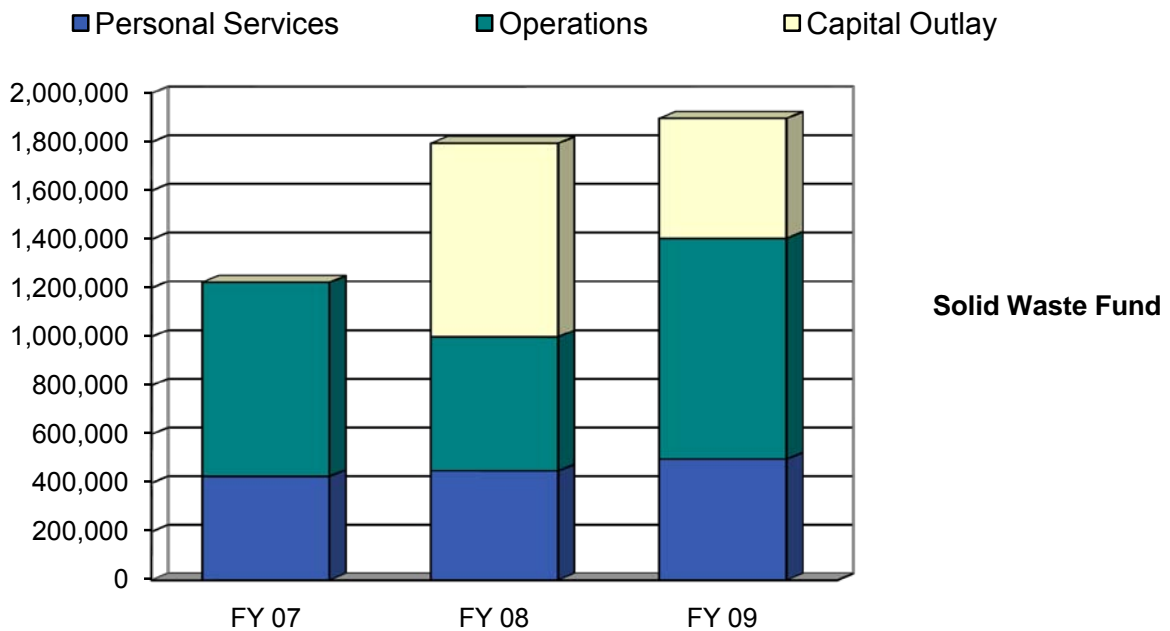
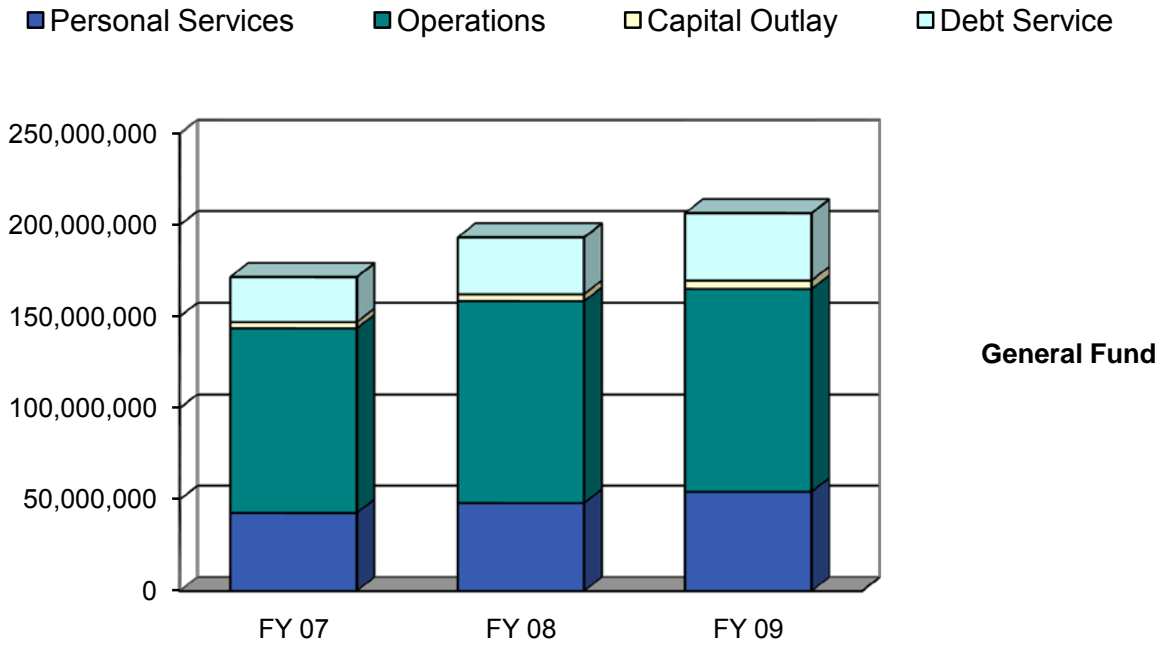
The primary source of revenue is the 911 surcharge on telephones—both wireless and land

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.

# Fund Summaries

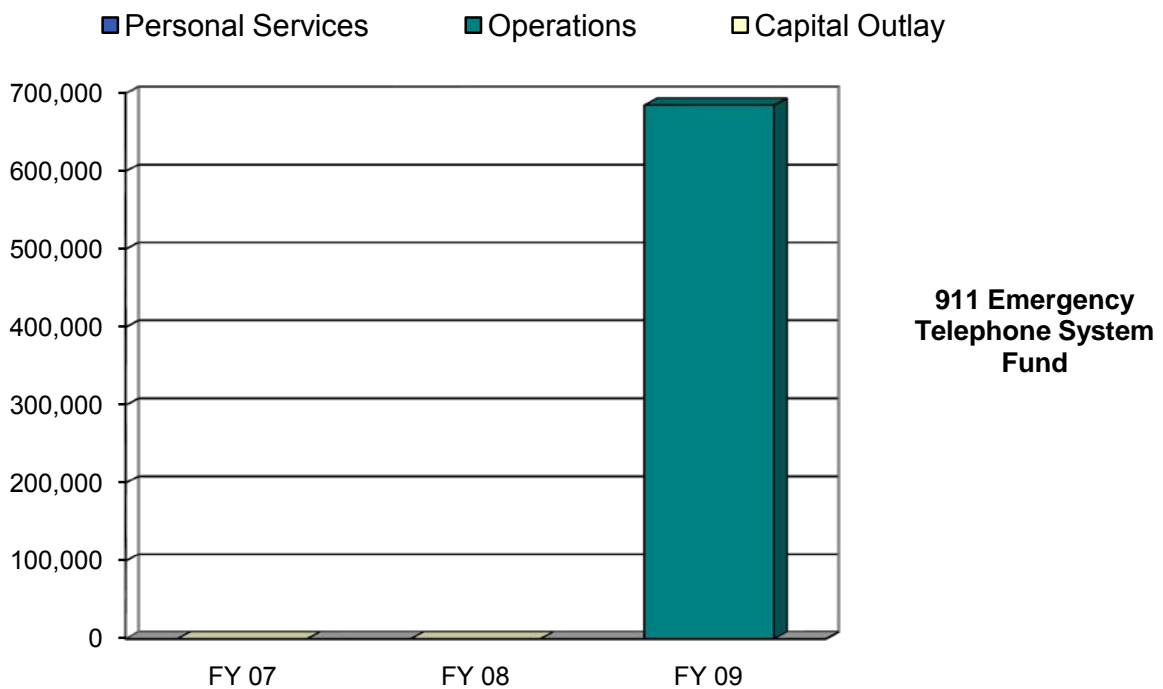
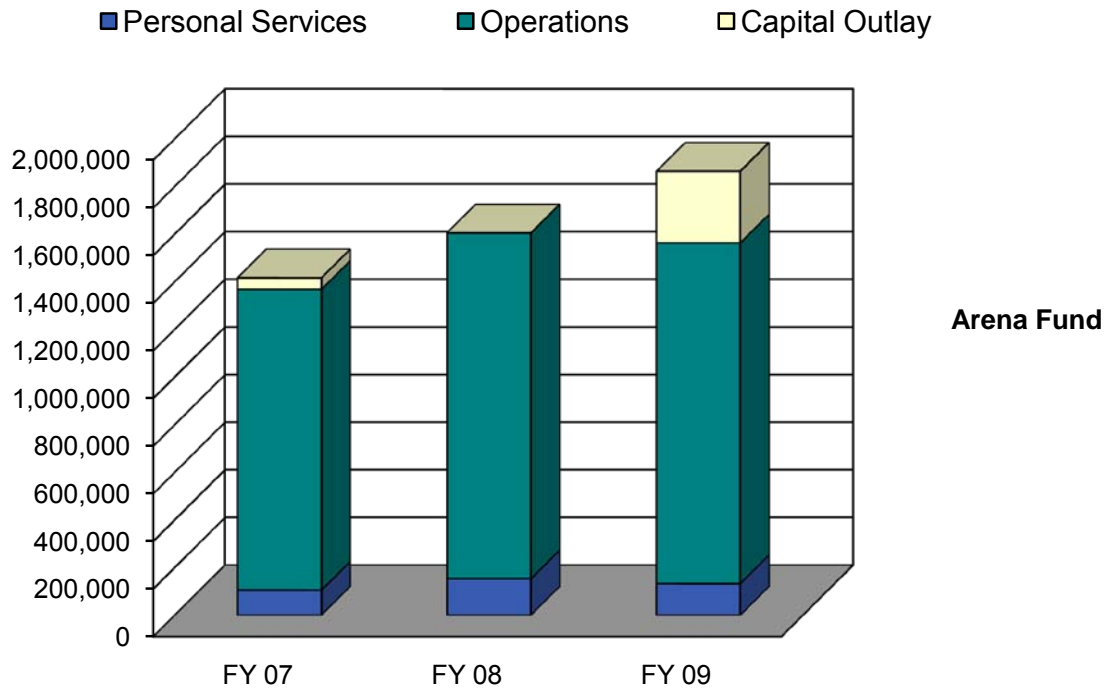
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# Fund Summaries

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# Five Year Financial Plan

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

The forecast uses the FY 2008 budget as a starting point for both revenues and expenditures in 2009. Similarly, forecasts for subsequent years rely on the previous year's revenues and expenditures for their starting points. Increases and decreases in revenues and expenditures are itemized for each year.

## **The General Fund**

Proceeds from ad valorem (property) taxes provide over half the revenue in the general fund. Projections are based on a tax rate of \$0.63 per \$100 of assessed valuation for 2009. In years 2010, 2011, and 2012, the tax rate increases by 6.25, 3.25 and 3 cents, respectively. Total revenues in this category have been budgeted at \$131,690,558 for FY 2009, which represents a 30.33% increase over FY 2008. The reason for this substantial increase is that the County had a revaluation of property which was effective January 2008. Proceeds in subsequent years are estimated to grow at a rate of approximately 4%.

Revenue for the North Carolina Research Campus (excluding personal property values) are projected and included in the plan based on valuation estimates found in the Tax Increment Projection Study. The anticipated payment for the County's share of the obligation is also included in the plan.

Fiscal Year 2009 sales tax revenue is budgeted at \$34,449,674 million, a 7.4% decrease from FY 2008 estimates. Changes in sales tax can be effected annually by two primary factors. The first is growth in retail sales. The second is the method of distribution. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole. In addition to these two factors, this year the State is assuming half of the Article 44 one-half cent sales tax in exchange for Medicaid relief to counties starting in

October 2008. This is the primary reason for the decrease in this revenue this year. In FY 2010, the majority of the balance of Article 44 will be turned over to the state in exchange for Medicaid. The County, as a result, will have to hold the cities harmless of their revenue loss due to the elimination of Article 44 from distribution and relinquish a portion of the Article 39 taxes to make up the difference for the cities. In subsequent years, sales tax growth is projected at 2%.

From an expenditure perspective, increases are driven primarily by increased school current expense funding and increased debt service. Current expense is increasing due to the ever increasing student population and the start up cost for newly constructed schools. In FY 2009, an additional \$5.2 million in current expense is included for increased operational costs.

Additional debt service is added in all years of the five year plan. In FY 2009, the first full year of debt service on the new high school construction and architectural and engineering fees for several school projects appears, as well as an interest-only payment for the housing unit in the law enforcement complex. The County has plans to issue two Certificates of Participation (COPS) for several school projects in which funding has already been invested previously for either a land purchase, architect, and/or engineering. The first COPS issue is scheduled for September 2008 and will fund construction of the Furr Elementary addition and the Lower Rocky River Elementary School. The second COPS will be issued in February 2009 and will fund construction of a middle school in the Southwest area of the County, AT Allen School replacement, Northwest area middle school, and a wing addition and vocational building renovation for A.L. Brown High School. In 2011, the County plans to build a parking deck to provide additional parking space in the downtown area to serve the County courthouse. The County expects the cost of the parking deck to be approximately \$5 million and debt service will begin in FY 2012. In 2013, the County has projected to issue up to \$200,000,000 in debt for the construction of school projects that have been requested by both school districts to meet their demands for classroom space during this five-year period.

Other annual expenditure increases are attributed to salary and benefit costs, along with expected

# Five Year Financial Plan

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growth in operating expenses. The FY 2009 budget includes funding for a vehicle replacement program to offset the ever increasing fuel and repair cost for high mileage vehicles. The General Assembly approved Medicaid relief to counties, so the plan shows this expense decreasing as the State assumes a greater portion over the next three years.

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

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

The plan anticipates several tax rate increases to meet the demands of the debt service on new school construction, associated operational costs and the continuing influx of new students.

Board policy calls for a minimum unreserved fund balance equal to 15% of general fund expenses. This financial plan adheres to that policy. (Board policy also calls for excess fund balance above 15% to be transferred to the capital reserve fund to aid in more pay-as-you-go projects and reduce the reliance on debt financing).

## **The Solid Waste Fund**

Landfill and Waste Reduction programs constitute the Solid Waste Fund. For FY 2009, the disposal tax on white goods remains flat, as do tire disposal fees. Tipping fees budgeted are decreasing slightly by 0.80%. Fund balance is appropriated to cover a major equipment purchase of a bulldozer.

Revenues are projected to increase after 2009 by 3.5% per year. Operating expenses are budgeted to increase approximately 4 to 5% after 2009. In ensuing fiscal years, minor increases have been projected in salaries and benefits, as well as operational costs. Capital items budgeted in FY 2009 include a fuel service truck replacement, a bulldozer, and an air compressor.

Current projections indicate that a surplus will be generated in each of the fiscal years from 2010 to 2013

## **The Arena and Events Center Fund**

This fund accounts for revenues and expenditures related to the Arena and Events Center and the Cabarrus County Fair. Expenditures in the Arena and Events Center Fund are expected to increase by approximately 9.1% over the amended budget, to \$1,863,178.

In May 2005, SMG, an arena management company, was hired to oversee and manage the Arena and Events Center (excluding the County Fair). In FY 2006, all costs related to the Arena and Events center were consolidated into one cost center.

For FY 2009, expenses include the County Fair, the contract with SMG for \$874,494, and several building improvements to be made by the County's General Services Department. Revenues for the County Fair are projected to increase by approximately 3% each year from FY 2009 until FY 2013, resulting in a surplus of revenues over expenditures. In addition to the proceeds from the County Fair, the Arena and Events Center will receive a contribution of \$100,000 from the Cabarrus County Convention & Visitors Bureau and a \$1,099,568 contribution from the General Fund during FY 2009. The General Fund contribution amount is \$247,347 higher than in FY 2008 due to several building improvements and a \$300,000 rewiring project. The excess revenue over operations generated from the County Fair reduces the annual contribution required from the General Fund for the Arena. The County Fair is estimated to produce \$35,726 in revenue over their expenses for 2009.

In subsequent years for the Arena and Events Center, the General Fund contribution to the Arena decreases by the \$300,000 project in FY 2009 and another estimated \$25,000 per year, as the operating deficit for the Arena is anticipated to decrease.

# Five Year Financial Plan

## GENERAL FUND

<b><u>Budgeted Revenues for:</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>
Estimated operating revenues from previous fiscal year	181,271,043	206,435,512	222,173,123	234,862,357	251,207,341
Growth due to Revaluation (20%)	22,700,000	-	-	-	24,319,619
Annual Growth in Property Taxes for New Construction	5,337,099	5,030,797	2,977,037	5,600,155	6,546,169
Increase in Property Tax (6.25,3.25,3)	-	13,359,850	7,141,956	6,858,252	-
Growth/Decrease in Register of Deeds Fees	(516,500)	-	-	50,000	-
Growth in Other Revenues	1,042,729	500,000	500,000	500,000	500,000
Growth in Building Inspection Revenues	(400,000)	-	-	50,000	-
Growth in Ambulance Revenues	300,000	150,000	150,000	150,000	150,000
Growth in Sales taxes	40,896	715,710	307,212	580,605	590,047
State Hold Harmless (Medicaid Reform)	876,703	1,282,026	916,291	(434,410)	(480,891)
Addition of 1/4 cent sales tax for education cost	-	-	2,211,684	3,202,519	108,284
Reduction in Taxes - Article 39 and Article 44 (Medicaid)	(4,216,458)	(5,300,772)	(1,514,946)	(212,137)	(218,000)
<b>Total Revenues</b>	<b>206,435,512</b>	<b>222,173,123</b>	<b>234,862,357</b>	<b>251,207,341</b>	<b>282,722,569</b>
<b><u>Budgeted Expenditures for:</u></b>					
Estimated operating expenditures from previous fiscal year	175,314,574	191,551,579	209,554,632	224,598,670	236,380,948
RCCC Current Expense Funding	164,206	92,611	97,241	102,103	107,208
School Current Expense Funding:					
Current Operations	4,532,196	3,039,314	3,285,013	3,509,221	3,870,388
Building and Grounds Maintenance	762,000	830,100	913,110	1,004,421	1,104,863
Opening New Schools	-	1,500,000	2,500,000	-	-
New Debt Service (estimated)					
School Debt Issue - High School/Land Purchase	3,711,439	-	-	-	-
Housing Unit for Detention Center	1,000,000	1,000,000	2,656,325	1,146,775	(117,000)
School Debt Issue - Future Projects	1,710,088	9,708,837	(230,000)	(224,800)	19,799,350
Parking Deck	-	-	-	733,205	214,300
Retirement of Debt Service	(675,831)	(178,872)	(1,543,163)	(1,200,885)	(1,844,017)
Fulfilled/Added Econ Dev Incentive Grants	-	400,000	580,000	-	(400,000)
Maximum County Contribution for NC Research Campus	662,794	812,956	300,126	540,222	1,020,777
Salaries and Benefits:					
COLA, Merits, and Health Insurance Increases	2,215,681	2,576,525	2,715,144	2,867,737	3,025,462
Avg Growth in New Positions inclusive of all benefits	743,941	566,640	708,300	708,300	708,300
New Positions inclusive of all benefits - EMS Shift	-	300,000	-	-	-
New Positions inclusive of all benefits - Detention Unit	1,245,900	-	1,719,189	1,716,189	1,543,259
Increase in operational cost for the Housing Unit	-	-	600,000	119,900	-
Misc. Increases in Operational Expenditures	1,041,106	490,000	500,000	510,000	700,000
Vehicles New & Replacements - General Govt	253,000	-	-	-	-
Building Maintenance Repairs	532,700	100,000	100,000	100,000	100,000
Decrease in Medicaid	(1,791,696)	(3,371,013)	-	-	-
Additional Cabarrus Health Alliance contribution due to population growth	129,481	135,955	142,753	149,890	157,385
<b>Total Operating Expenditures</b>	<b>191,551,579</b>	<b>209,554,632</b>	<b>224,598,670</b>	<b>236,380,948</b>	<b>266,371,223</b>
<b><u>Funding for Capital Projects:</u></b>					
Capital Improvement Plan	5,910,672	12,101,418	9,990,994	13,487,344	11,982,580
Contribution to Capital Reserve Fund	8,973,261	-	-	1,000,000	3,500,000
<b>Total Expenditures</b>	<b>206,435,512</b>	<b>221,656,050</b>	<b>234,589,664</b>	<b>250,868,292</b>	<b>281,853,803</b>
Revenues over (under) Expenditures	-	517,073	272,693	339,049	868,766
<b>Estimated Unreserved Fund Balance</b>	<b>31,258,558</b>	<b>31,775,666</b>	<b>34,286,788</b>	<b>34,587,472</b>	<b>41,284,838</b>
as a % of Current Budget	15%	15%	15%	15%	15%
<b>Property Tax Rate</b>	<b>.63 / 100</b>	<b>.6925 / 100</b>	<b>.725 / 100</b>	<b>.755 / 100</b>	<b>.755 / 100</b>
Total Debt Service Payments	36,631,297	46,774,175	48,015,737	48,095,227	66,291,960
as a % of Current Budget	17.74%	21.10%	20.47%	19.17%	23.52%

# Five Year Financial Plan

## SOLID WASTE FUND

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b><u>Budgeted Revenues for:</u></b>					
Estimated operating revenues from previous fiscal year	\$ 1,567,000	\$ 1,567,000	\$ 1,621,845	\$ 1,678,610	\$ 1,737,361
Increase(Decrease) in revenues	-	54,845	56,765	58,751	60,808
<b>Total Operating Revenues</b>	<b>1,567,000</b>	<b>1,621,845</b>	<b>1,678,610</b>	<b>1,737,361</b>	<b>1,798,169</b>
Retained earnings appropriated	329,584	-	-	-	-
<b>Total Revenues</b>	<b><u>1,896,584</u></b>	<b><u>1,621,845</u></b>	<b><u>1,678,610</u></b>	<b><u>1,737,361</u></b>	<b><u>1,798,169</u></b>
<b><u>Budgeted Expenses for:</u></b>					
Estimated operating expenses from previous fiscal year	1,609,183	1,471,584	1,543,749	1,619,487	1,698,976
COLA & Merit on Salaries & Benefits	33,691	35,375	37,144	39,001	40,951
Equipment	(555,000)	-	-	-	-
Building/Land Improvements	(240,000)	-	-	-	-
Misc changes in operating costs (2.5%)	623,710	36,790	38,594	40,487	42,474
<b>Total Operating Expenses</b>	<b>1,471,584</b>	<b>1,543,749</b>	<b>1,619,487</b>	<b>1,698,976</b>	<b>1,782,401</b>
<b><u>Funding for Capital Purchases</u></b>					
Capital Reserve	-	-	-	-	-
Capital Improvement Plan	425,000	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenses</b>	<b><u>\$ 1,896,584</u></b>	<b><u>\$ 1,543,749</u></b>	<b><u>\$ 1,619,487</u></b>	<b><u>\$ 1,698,976</u></b>	<b><u>\$ 1,782,401</u></b>
Surplus	-	78,096	59,123	38,385	15,767
<b>Estimated Net Assets</b>	<b>\$ 4,647,876</b>	<b>\$ 4,725,972</b>	<b>\$ 4,785,095</b>	<b>\$ 4,823,480</b>	<b>\$ 4,839,247</b>

# Five Year Financial Plan

## CABARRUS ARENA & EVENTS CENTER FUND

### COUNTY FAIR

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b><u>Budgeted Revenues for:</u></b>					
Estimated operating revenues from previous fiscal year	\$ 652,110	\$ 663,610	\$ 683,518	\$ 704,024	\$ 725,145
Increase in revenues (~3%)	11,500	19,908	20,506	21,121	21,754
<b>Total Operating Revenues</b>	<b>663,610</b>	<b>683,518</b>	<b>704,024</b>	<b>725,145</b>	<b>746,899</b>
Fund Balance Appropriated	-	-	-	-	-
<b>Total Revenues</b>	<b>663,610</b>	<b>683,518</b>	<b>704,024</b>	<b>725,145</b>	<b>746,899</b>
<b><u>Budgeted Expenditures for:</u></b>					
Estimated operating expenditures from previous fiscal year	568,472	627,884	650,205	673,416	697,555
COLA & Merit on Salary & Benefits	9,274	6,624	6,956	7,303	7,668
Increase (decrease) in operational expenditures:	50,138	15,697	16,255	16,835	17,439
<b>Total Operating Expenditures</b>	<b>627,884</b>	<b>650,205</b>	<b>673,416</b>	<b>697,555</b>	<b>722,662</b>
<b><u>Funding for Capital Purchases</u></b>					
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 627,884</b>	<b>\$ 650,205</b>	<b>\$ 673,416</b>	<b>\$ 697,555</b>	<b>\$ 722,662</b>
<b>Surplus</b>	<b>35,726</b>	<b>33,313</b>	<b>30,608</b>	<b>27,590</b>	<b>24,237</b>

### ARENA & EVENTS CENTER

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<b><u>Budgeted Revenues for:</u></b>					
Contribution to the Arena from the General Fund	1,099,568	774,568	749,568	724,568	699,568
Contribution to the Arena from the CVB	100,000	100,000	100,000	100,000	100,000
<b>Total Contribution Revenues</b>	<b>1,199,568</b>	<b>874,568</b>	<b>849,568</b>	<b>824,568</b>	<b>799,568</b>
Surplus from the County Fair (shown above)	35,726	33,313	30,608	27,590	24,237
<b>Total Revenues</b>	<b>1,235,294</b>	<b>907,881</b>	<b>880,176</b>	<b>852,158</b>	<b>823,805</b>
<b><u>Budgeted Expenditures for:</u></b>					
Building Improvements - General Services	360,800	-	-	-	-
Contribution to the Arena - SMG	874,494	907,881	880,176	852,158	823,805
<b>Total Expenditures</b>	<b>1,235,294</b>	<b>907,881</b>	<b>880,176</b>	<b>852,158</b>	<b>823,805</b>
<b>Total Fund Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Estimated Unreserved Fund Balance</b>	<b>\$ 317,769</b>	<b>\$ 317,769</b>	<b>\$ 317,769</b>	<b>\$ 317,769</b>	<b>\$ 317,769</b>





# Capital Improvement Plan

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

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

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

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

County policy acknowledges “pay as you go” financing as a significant financing source. However, each project is examined in depth to determine the most appropriate financing vehicle. 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.

A review of FY 2009 planned capital projects and available revenue sources reveals that \$5,910,672 in spending from the General Fund will be required to implement these projects. The most significant item of spending is \$4.04 million for capital outlay funding for public schools. General Fund spending is projected to vary from \$9.9 million to as much as \$13.4 million in each of the subsequent years covered by the CIP and the Five Year Plan.

The largest increase in future operating budgets, the CIP, and the Five Year Plan will be in debt service to fund school construction and the new Detention Center. Some of this will be offset by the retirement of existing debt. Additional facilities, such as the Governmental Campus and Human Services building, will impact operational costs, particularly in the areas of maintenance and utilities cost. The addition/expansion of parks and recreational facilities will also impact these areas as well as increased staffing.

The projects for the Five Year CIP for 2009-2013 total \$538,913,125. Of this amount, debt totals \$431,134,474 and cash resources equal \$107,778,651. The cash resources are derived as follows: General Fund, \$53,473,008; Capital Reserves, \$22,910,000; Adequate Public Facilities Fund, \$11,500,000; Lottery Proceeds, \$16,720,643; Grants, \$1,250,000; and Landfill Fund, \$1,925,000.

# Capital Improvement Plan

## CABARRUS COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

	ADOPTED FY 2008	ADOPTED FY 2009	PLANNING FY 2010	PLANNING FY 2011	PLANNING FY 2012	PLANNING FY 2013	PLANNING BEYOND
<b>General Government:</b>							
Tax Software/Hardware	200,000	110,000					
+ Governmental Campus		4,500,000 <sup>1</sup>					
Govt Ctr - Parking Deck Repair/Recoat		150,000					
+ Govt Ctr - Multipurpose Room Expansion		100,000					
+ IT Disaster Recovery Plan & Data Backup		110,000	180,000				
+ Finance - ERP/Financial Software			700,000	700,000	700,000	700,000	700,000
+ GSA - Grounds Division Relocation			260,000				
+ RCCC - Pave/Irrig Parking Lot			300,000				
Parking Deck - Downtown Area				5,000,000 <sup>9</sup>			
Old Jail Demo/Resurface				1,550,000 <sup>1</sup>			
+ Elections Voting Equipment				1,000,000			1,000,000
General Services Building - Addition					325,000		
Govt Ctr - Caulk & Seal Precast							150,000
<b>Culture and Recreation:</b>							
Concord Library Roof Replacement	250,000						
Arena - Sidewalk Construction	200,000						
Southeast Cabarrus Community Park	1,000,000 <sup>1</sup>	1,000,000 <sup>1</sup>	2,000,000 <sup>7</sup>	650,000			
Camp T.N. Spencer Park	300,000 <sup>1</sup>	304,974	849,735		841,218		788,382
+ Frank Liske Park - Multi Projects	376,912	209,698	355,092	600,000	302,500		
+ Elma Lomax Incubator Farm		1,200,000 <sup>3</sup>					
Arena - Rewiring		300,000					
+ Concord Library Expansion		450,000 <sup>10</sup>					
Arena - Storage			10,000	500,000			
Northeast Cabarrus Community Park			1,300,000	1,931,894	2,327,626		
+ Library - Bookmobile			200,000				
+ FLP - Artificial Turf (by GSA)			800,000		800,000		
Misc School Park Projects					600,000		
North Cabarrus Park						300,000	2,400,000
Rocky River Greenway						500,000	
Arena - HVAC Upgrade						1,000,000	
+ Park Land Acquisition						1,000,000	30,000,000
Harrisburg School Park							500,000

# Capital Improvement Plan

## CABARRUS COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

	ADOPTED FY 2008	ADOPTED FY 2009	PLANNING FY 2010	PLANNING FY 2011	PLANNING FY 2012	PLANNING FY 2013	PLANNING BEYOND
Mt. Pleasant Library Expansion							700,000
Kannapolis Library Program Room							700,000
Midland/S. Cabarrus Library Branch							2,000,000
West Cabarrus Library Branch							2,000,000
<b>Public Safety:</b>							
Radio Paging System	310,000						
Detention Center		60,000,000 <sup>2</sup>					
800 MHz Radios for Public Safety Depts.	336,000	336,000	336,000	155,750			
+ Courthouse Renovations - Magistrate/Courtroom		400,000 <sup>1</sup>					
+ Public Safety Training Facility Feasibility Study		100,000					
+ Kannapolis Fire Station No. 5 - County EMS Share			368,591				
+ Courthouse Expansion / Relocation	200,000			2,500,000	50,000,000 <sup>9</sup>		
Waterproof Precast - Courthouse & Concord Lib.					120,000		
+ Communications Tower - NE					1,080,000		
+ Communications Tower - SE					1,080,000		
<b>Economic and Physical Development:</b>							
Land Development Software - Commerce	122,472						
<b>Human Services:</b>							
DSS Lobby	300,000						
Mental Health Bldg HVAC		300,000 <sup>1</sup>					
Senior Center Roof		150,000					
+ DSS Case Mgt Software			1,100,000				
+ Human Services Bldg HVAC			100,000		100,000	100,000	
Kannapolis Area Senior Center					435,000	3,350,000	
Senior Center Expansion					100,000		2,000,000
Human Services Building							30,000,000
New Senior Center Site - TBD							3,350,000
<b>Environmental Protection:</b>							
Landfill - Scalehouse/Entrance	460,000 <sup>4</sup>						
Landfill - Recycling Truck	110,000 <sup>4</sup>						
Landfill - Dozer		425,000 <sup>4</sup>					
+ Landfill - C&D Site Expansion		1,500,000 <sup>4</sup>					

# Capital Improvement Plan

## CABARRUS COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

	ADOPTED FY 2008	ADOPTED FY 2009	PLANNING FY 2010	PLANNING FY 2011	PLANNING FY 2012	PLANNING FY 2013	PLANNING BEYOND
<b>Education:</b>							
<b>Cabarrus County Schools</b>							
School Construction	43,084,857 <sup>2</sup>	114,713,530 <sup>1,2</sup>				179,100,000 <sup>9</sup>	
Land Purchases/Architecture Fees	3,270,000 <sup>8</sup>	2,724,325 <sup>8</sup>	2,833,296 <sup>8</sup>	2,946,630 <sup>8</sup>	3,064,495 <sup>8</sup>	3,187,075 <sup>8</sup>	
Bus Garage	2,750,000 <sup>1</sup>						
Capital Outlay Expense Funding	3,370,000	3,500,000	3,675,000	3,858,000	4,051,000	4,254,000	
<b>Subtotal Cabarrus County Schools</b>	<b>52,474,857</b>	<b>120,937,855</b>	<b>6,508,296</b>	<b>6,804,630</b>	<b>7,115,495</b>	<b>186,541,075</b>	<b>-</b>
<b>Kannapolis City Schools</b>							
School Construction	3,835,143 <sup>2</sup>	12,680,944 <sup>9</sup>				20,900,000 <sup>9</sup>	
Land Purchases/Architecture Fees	465,000 <sup>8</sup>	385,391 <sup>8</sup>	400,806 <sup>8</sup>	416,839 <sup>8</sup>	433,512 <sup>8</sup>	450,854 <sup>8</sup>	
Capital Outlay Expense Funding	575,000	540,000	567,000	595,350	625,000	656,000	
<b>Subtotal Kannapolis City Schools</b>	<b>4,875,143</b>	<b>13,606,335</b>	<b>967,806</b>	<b>1,012,189</b>	<b>1,058,512</b>	<b>22,006,854</b>	<b>-</b>
<b>Rowan Cabarrus Community College</b>							
Additional Campus Bldg - Design/Build							10,000,000
<b>Subtotal RCCC</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000,000</b>
<b>Land/Architect/Engineering/Other Funds</b>	<b>1,000,000 <sup>6</sup></b>	<b>3,500,000 <sup>6</sup></b>	<b>1,700,000 <sup>6</sup></b>	<b>1,900,000 <sup>6</sup></b>	<b>2,100,000 <sup>6</sup></b>	<b>2,300,000 <sup>6</sup></b>	
<b>SUBTOTAL EDUCATION</b>	<b>58,350,000</b>	<b>138,044,190</b>	<b>9,176,102</b>	<b>9,716,819</b>	<b>10,274,007</b>	<b>210,847,929</b>	<b>10,000,000</b>
<b>GRAND TOTAL - CABARRUS COUNTY</b>	<b>62,515,384</b>	<b>209,689,862</b>	<b>18,035,520</b>	<b>24,304,463</b>	<b>69,085,351</b>	<b>217,797,929</b>	<b>86,288,382</b>
Capital Reserve Fund	(4,050,000)	(17,860,000)	(1,000,000)	(4,050,000)			
Grants		(800,000)					
Landfill Enterprise Fund	(570,000)	(1,925,000)					
COPS Funding	(46,920,000)	(176,134,474)					
GO Bonds	(845,000)					(200,000,000)	
Adequate Public Facility Fund	(1,000,000)	(3,500,000)	(1,700,000)	(1,900,000)	(2,100,000)	(2,300,000)	
Lottery Proceeds - Cabarrus	(3,270,000)	(2,724,325)	(2,833,296)	(2,946,630)	(3,064,495)	(3,064,495)	
Lottery Proceeds - Kannapolis	(465,000)	(385,391)	(400,806)	(416,839)	(433,512)	(450,854)	
Other (Cannon Trust)		(450,000)					
Undetermined Debt Instrument				(5,000,000)	(50,000,000)		TBD
<b>GENERAL FUND TOTAL - CIP</b>	<b>5,395,384</b>	<b>5,910,672</b>	<b>12,101,418</b>	<b>9,990,994</b>	<b>13,487,344</b>	<b>11,982,580</b>	<b>86,288,382</b>

+ Indicates New Project Added Since Last Year's CIP

<sup>1</sup> Capital Reserve Funding

<sup>2</sup> Certificate of Participation (COPS) Funding

<sup>3</sup> Funding Provided by Federal Grant and Capital Reserve Fund

<sup>4</sup> Funding Provided in Solid Waste Enterprise Fund

<sup>5</sup> General Obligation Bond (GO) Funding

<sup>6</sup> Adequate Public Facility Fees

<sup>7</sup> General Fund and Capital Reserve Funding

<sup>8</sup> Lottery Proceeds

<sup>9</sup> Undetermined Debt Proceeds

<sup>10</sup> Other

**5 YR CIP TOTAL**

**Paid by Debt**

**Paid by Cash Resources**

**% Paid by Cash**

**538,913,125**

**431,134,474**

**107,778,651**

**19.9993%**

# Capital Improvement Plan

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**Department:** Tax Administration

**Project Title:** Tax Software/Hardware

## Project Description:

Migration of current tax billing, collection and assessment software and hardware to a windows .NET platform with MS SQL database backend, Cabarrus County's current technical standard. This standard provides an enterprise approach for integrating business processes and providing disaster recovery. This project is critical as the current Tax server operating system and hardware will no longer be supported by HP after 2008. The project was started in FY 2007. Total cost for the three-year implementation is estimated at \$498,700.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other	200,000	110,000					
<b>Total</b>	200,000	110,000					
<b>Funding Sources</b>							
General Fund	200,000	110,000					
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>	200,000	110,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Minimal operational budget impact anticipated.

# Capital Improvement Plan

---

**Department:** Multi-Department

**Project Title:** Governmental Campus

## Project Description:

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design		450,000					
Land/Acquisition							
Construction		4,050,000					
Equipment							
Other							
<b>Total</b>		4,500,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve		4,500,000					
<b>Total</b>		4,500,000					
<b>Operating Impact</b>		TBD					
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

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

# Capital Improvement Plan

---

**Department:** General Service Administration

**Project Title:** Governmental Center Parking Deck Repairs and Recoating

**Project Description:**

The Governmental Center Garage Level Parking floor is sealed with a special coating to prevent moisture from entering the basement level computer rooms, offices, and vehicles parked on the lower level.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction		150,000					
Equipment							
Other							
<b>Total</b>		150,000					
<b>Funding Sources</b>							
General Fund		150,000					
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>		150,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

No annual operating budget impact. However, if the coating is not maintained, damages could occur from leaks.

# Capital Improvement Plan

---

**Department:** General Government

**Project Title:** Multipurpose Room Renovation

**Project Description:**

The Multipurpose Room at the Governmental Center is being expanded into vacated office space in order to accommodate the requirements of the Commissioner's workshop meetings and other county meetings and training programs.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction		100,000					
Equipment							
Other							
<b>Total</b>		100,000					
<b>Funding Sources</b>							
General Fund		100,000					
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>		100,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

No change in operational costs as this is within existing building.



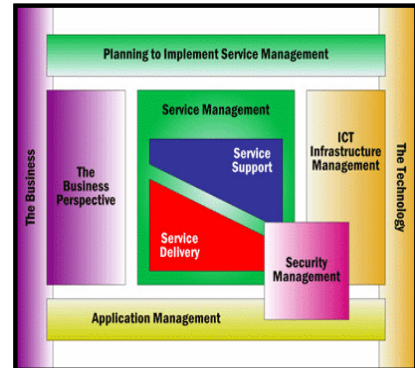
# Capital Improvement Plan

**Department:** Information Technology Services

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

## Project Description:

Strategic Technology Plan to identify and optimize future technology investments required to achieve County goals. This plan will focus on identifying and documenting our strengths, weaknesses, opportunities and threats. The Strategic Technology Plan will then be used to plan and design a co-location data center in Human Services Building to increase the reliability of the county's information technology infrastructure, and provide a means to continue key county business operations in the event of a disaster.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
<b>Project Costs</b>							
Planning/Design		110,000	20,000				
Land/Acquisition							
Construction			60,000				
Equipment			100,000				
Other							
<b>Total</b>		110,000	180,000				
<b>Funding Sources</b>							
General Fund		110,000	180,000				
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>		110,000	180,000				
<b>Operating Impact</b>							
<b>Total</b>			35,000				

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Hardware maintenance and software licensing fees.

# Capital Improvement Plan

---

**Department:** Finance

**Project Title:** Financial/Enterprise Resource Planning Software

## Project Description:

The desired enterprise technology will accommodate the County's needs in a variety of areas including: financial systems, human resources and payroll, contract administration, procurement, purchasing, asset management, fleet management, etc. All departments will utilize some portion of the programs at various levels. Business intelligence will enable the county to track, understand, and manage enterprise performance. We have been using MUNIS packages for financial and human resources since 1998, and feel that there are greater capabilities in the marketplace that will allow the County to increase its capability as well as operate more efficiently. Request for proposals will be sought in 2009 with purchase and implementation planned to begin in 2010.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other - Software/Technology			700,000	700,000	700,000	700,000	700,000
<b>Total</b>			700,000	700,000	700,000	700,000	700,000
<b>Funding Sources</b>							
General Fund			700,000	700,000	700,000	700,000	700,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			700,000	700,000	700,000	700,000	700,000
<b>Operating Impact</b>							
<b>Total</b>			300,000	300,000	300,000	300,000	300,000

## Operating Budget Impact:

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

# Capital Improvement Plan

---

**Department:** General Services

**Project Title:** Relocate Grounds Division Headquarters

## Project Description:

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design			20,000				
Land/Acquisition							
Construction			217,000				
Equipment			3,000				
Other			20,000				
<b>Total</b>			260,000				
<b>Funding Sources</b>							
General Fund			260,000				
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			260,000				
<b>Operating Impact</b>							
<b>Total</b>			5,000				

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Utilities will be a minimal impact.

# Capital Improvement Plan

---

**Department:** General Government (Education)

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

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction			300,000				
Equipment							
Other							
<b>Total</b>			300,000				
<b>Funding Sources</b>							
General Fund			300,000				
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			300,000				
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

# Capital Improvement Plan

---

**Department:** General Government

**Project Title:** Parking Deck - Downtown Area

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction				5,000,000			
Equipment							
Other							
<b>Total</b>				5,000,000			
<b>Funding Sources</b>							
General Fund							
Debt				5,000,000			
Grants							
Permits/Fees							
Other							
<b>Total</b>							
<b>Operating Impact</b>							
<b>Total</b>				TBD			

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Cost of operational impact which would include cleaning and upkeep maintenance is yet to be determined.

# Capital Improvement Plan

**Department:** General Government

**Project Title:** Old Jail Demolition / Resurfacing

**Project Description:**

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

**Type:** ☒ New ☐ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction				1,550,000			
Equipment							
Other							
<b>Total</b>				1,550,000			
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve				1,550,000			
<b>Total</b>				1,550,000			
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

No anticipated annual operational impact.

# Capital Improvement Plan

---

**Department:** Board of Elections

**Project Title:** New Voting Equipment

## Project Description:

The Board of Elections feels new voting equipment must be planned for due to our fiscal responsibility should the NC Statute change in future years. If future laws do not change the way we do business, we can continue use of optical scanners at the precinct level for a number of years. However, due to anticipated federal laws changes, we anticipate a change by 2011 in our ADA equipment. In addition, if mega precincts become an option in the future, we will be required to go to DRE technology due to multiple ballot styles and the requirement to report by precinct. If federally mandated, there could potentially be grant funding to offset the cost of part of the equipment.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment				1,000,000			1,000,000
Other							
<b>Total</b>				1,000,000			1,000,000
<b>Funding Sources</b>							
General Fund				1,000,000			1,000,000
Debt							
Grants				??			
Permits/Fees							
Other							
<b>Total</b>				1,000,000			1,000,000
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

# Capital Improvement Plan

---

**Department:** General Service Administration

**Project Title:** General Service Building Addition

**Project Description:**

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

**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design					15,000		
Land/Acquisition					0		
Construction					298,000		
Equipment					7,000		
Other					5,000		
<b>Total</b>					325,000		
<b>Funding Sources</b>							
General Fund					325,000		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>					325,000		
<b>Operating Impact</b>							
<b>Total</b>					3,500		

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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



# Capital Improvement Plan

**Department:** General Service Administration

**Project Title:** Governmental Center Caulking and Sealing

**Project Description:**

Caulking and sealing of pre-cast has to be replaced about every 10 years.  
Previous application took place in 2006.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							150,000
Equipment							
Other							
<b>Total</b>							150,000
<b>Funding Sources</b>							
General Fund							150,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							150,000
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

If caulking and sealing is not provided when scheduled then costs for repairs will be recognized.

# Capital Improvement Plan

**Department:** Parks

**Project Title:** Southeast Cabarrus Community Park

## Project Description:

There are currently no locally owned public parklands within the Southeast Cabarrus County District. The only public recreational facility available to the public is the Bethel School Park. The proposed plan includes the following elements; land acquisition of 60 acres, four baseball/softball fields, two soccer/football fields, restroom/concession building, small playground, walking trail system, picnic sites, and support facilities (signage/parking lots). Future elements may be constructed - picnic shelters, tennis courts, basketball courts, etc. According to the Livable Community Blueprint, the recommendation for current needs is a community park for this district.



**Type:** ☒ New ☐ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design	100,000	80,000					
Land/Acquisition	900,000						
Construction		920,000	2,000,000	650,000			
Equipment							
Other							
<b>Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>650,000</b>			
<b>Funding Sources</b>							
General Fund				650,000			
Debt							
Grants							
Permits/Fees							
Other - (Capital Reserve)	1,000,000	1,000,000					
Other - (Capital Reserve & GF)			2,000,000				
<b>Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>650,000</b>			
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

**Department:** Parks

**Project Title:** Camp T.N. Spencer Park

## Project Description:

In 2002, the Cabarrus County Boys and Girls Club and Cabarrus County entered into a formal, long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park. In 2002, the construction consisted of perimeter loop walking/jogging trail, playground, building improvements and signage. Cabarrus County Parks received a NC Parks and Recreation Trust Fund grant for \$250,000. Facilities were opened to the public in 2004. Construction of the public bathhouse for the pool at Camp T.N. Spencer in 2008 will include the grading, building construction, kiddie pool, extended concrete area and fencing. 2009 construction will include grading, parking area, septic system, pump, pump house, and demolition of the existing restroom and pump house. The construction of the office/dining hall has been moved to 2010 at the recommendation of General Services after a structural test was completed on the building. This was previously in FY 2012 projections.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☒ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design	26,100	10,000	36,945		36,575		96,886
Land/Acquisition							
Construction	261,000	268,158	738,900		731,493		625,905
Equipment							
Other	12,900	26,816	73,890		73,150		65,591
<b>Total</b>	<b>300,000</b>	<b>304,974</b>	<b>849,735</b>		<b>841,218</b>		<b>788,382</b>
<b>Funding Sources</b>							
General Fund	300,000	304,974	849,735		841,218		788,382
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>	<b>300,000</b>	<b>304,974</b>	<b>849,735</b>		<b>841,218</b>		<b>788,382</b>
<b>Operating Impact</b>							
<b>Total</b>		<b>TBD</b>			<b>TBD</b>		<b>TBD</b>

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

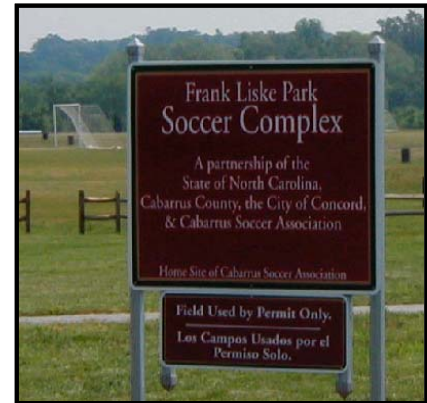
# Capital Improvement Plan

**Department:** Parks

**Project Title:** Frank Liske Park - Multi Projects

## Project Description:

Located near the center of the County, this district serving park has a variety of active and passive recreational opportunities. Frank Liske Park was dedicated in 1982 and named in honor of Mr. Frank Liske. Mr. Liske served on the Board of Stonewall Jackson School for 48 years and was instrumental in acquiring the land lease from the State. The proposed projects include renovation of ball field # 4 (2009), lighting of two soccer fields (2010), construction of a water sprayground (2011), and paving of the 2-mile perimeter trail (2012).



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design	35,275	9,165	15,439	20,000	20,350		
Land/Acquisition							
Construction	323,450	182,303	308,775	550,000	272,250		
Equipment							
Other	18,187	18,230	30,878	30,000	9,900		
<b>Total</b>	<b>376,912</b>	<b>209,698</b>	<b>355,092</b>	<b>600,000</b>	<b>302,500</b>		
<b>Funding Sources</b>							
General Fund	376,912	209,698	355,092	600,000	302,500		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>	<b>376,912</b>	<b>209,698</b>	<b>355,092</b>	<b>600,000</b>	<b>302,500</b>		
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

**Department:** Parks / Cooperative Extension

**Project Title:** Elma C. Lomax Incubator Farm

## Project Description:

On September 17, 2001, the Cabarrus County Board of Commissioners approved a resolution of acceptance of a gift from the Elma C. Lomax Trust of approximately 30 acres of unimproved real estate located at 3332 Atando Road. The grantor's intent is that the parkland be shared with wildlife; therefore, only passive activities may be constructed on the site. In FY 2006-07, a comprehensive master site plan and a preliminary budget was completed. The following facilities are proposed; nature/science museum, wildlife viewing facilities such as butterfly garden, bird habitat, wildflower meadows, and other passive park support facilities.



**Type:** ☒ New ☐ Expansion ☐ Replacement

**Status:** ☐ In Progress

Project Costs	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		1,200,000					
Equipment							
Other							
<b>Total</b>		1,200,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants		800,000					
Permits/Fees							
Other (Cap Reserve)		400,000					
<b>Total</b>		1,200,000					
<b>Operating Impact</b>							
<b>Total</b>		TBD					

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

Operational impact for property maintenance has yet to be determined.

# Capital Improvement Plan

**Department:** Arena & Events Center

**Project Title:** Events Center Rewiring

## Project Description:

Removal of existing electrical, voice, and data wiring in the Events Center floor and installation of wiring with similar capabilities dropping from the Events Center ceiling. The current wiring in the Events Center floor has experienced degradation associated with liquids contaminating electrical boxes and conduit. Additionally, the infrastructure does not allow the flexibility needed to provide proper electrical, voice, and data service for many events taking place in the Events Center.



**Type:** ☐ New ☐ Expansion ☒ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment		300,000					
Other							
<b>Total</b>		300,000					
<b>Funding Sources</b>							
General Fund		300,000					
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>		300,000					
<b>Operating Impact</b>							
<b>Total</b>		-15,000	-17,500	-20,000	-22,500		

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

Operating Impact is a combination of reduced repair expense and increased revenue from supplying voice, data, and electrical service.

# Capital Improvement Plan

**Department:** Culture & Recreation

**Project Title:** Concord Library Expansion

## Project Description:

The expansion of the Concord Library in the downtown area is needed to provide space to adequately accommodate the following services: children's library; public internet services; computer instruction services; local history; and genealogy services. Expansion will also increase and update circulation space and services. Spaces for young adult collections, periodical reading and dedicated study, and conference activities are also envisioned. This expansion would add approximately 8,000 square feet to the 26,000 sq. ft. facility which was constructed in 1976 and has essentially been unchanged. In addition, the library interiors would also be updated and office spaces would be updated and reconfigured to improve administrative services.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
<b>Project Costs</b>							
Planning/Design							
Land/Acquisition							
Construction		450,000					
Equipment							
Other							
<b>Total</b>		450,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Cannon Trust)		450,000					
<b>Total</b>		450,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

**Department:** Arena & Events Center

**Project Title:** Storage Facility

## Project Description:

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



**Type:** ☒ New ☐ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2007 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design			10,000				
Land/Acquisition							
Construction				500,000			
Equipment							
Other							
<b>Total</b>							
<b>Funding Sources</b>							
General Fund			10,000	500,000			
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			10,000	500,000			
<b>Operating Impact</b>							
<b>Total</b>				-12,500	-12,500		

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Elimination of \$7500 annual rental fees for temporary storage units and as much as \$5000 annually in labor savings.



# Capital Improvement Plan

**Department:** Parks

**Project Title:** Northeast Community Park

## Project Description:

According to the Livable Community Blueprint, the recommendation is a community active park for this district. The proposal includes the following park elements: land acquisition of 100 acres, four baseball/softball fields, two soccer/football fields, restroom/concession building, playground, trails, picnic sites, support facilities, and parking. In the future, other park elements may be constructed, i.e., picnic shelters, tennis courts, basketball courts, etc.



**Type:** ☒ New ☐ Expansion ☐ Replacement

**Status:** ☐ In Progress

Project Costs	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
Planning/Design					101,202		
Land/Acquisition			1,300,000				
Construction				1,756,268	2,024,031		
Equipment							
Other				175,626	202,403		
<b>Total</b>			1,300,000	1,931,894	2,327,636		
<b>Funding Sources</b>							
General Fund			1,300,000	1,931,894	2,327,636		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			1,300,000	1,931,894	2,327,636		
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

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**Department:** Cabarrus County Public Library

**Project Title:** Bookmobile

## Project Description:

Replacement of the Cabarrus County Library Bookmobile is needed. The current bookmobile is a 1975 model. Mechanical and replacement parts have become increasingly difficult to locate. Regular use during the past 33 years has likely resulted in frame and metal fatigue. A new vehicle will be more energy efficient and less costly to maintain and operate. It will also provide an improved image for Cabarrus County and Library outreach operations.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment			200,000				
Other							
<b>Total</b>			200,000				
<b>Funding Sources</b>							
General Fund			200,000				
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			200,000				
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

A new bookmobile will be more energy efficient and will require less maintenance with the results that some operational costs should be reduced.

# Capital Improvement Plan

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**Department:** General Services

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

## Project Description:

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



**Type:**    ☒ New    ☐ Expansion    ☐ Replacement

**Status:**    ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction			800,000		800,000		
Equipment							
Other							
<b>Total</b>			800,000		800,000		
<b>Funding Sources</b>							
General Fund			800,000		800,000		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			800,000		800,000		
<b>Operating Impact</b>							
<b>Total</b>			-10,000		-10,000		

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Deduction in cost of mowing and field maintenance including irrigation.

# Capital Improvement Plan

**Department:** Parks

**Project Title:** School Park Projects - Miscellaneous

## Project Description:

The Bethel Elementary, Pitts Elementary, and Kannapolis Middle School parks were designed and established in FY 2003-04. Portions of the park projects were not completed due to funding constraints. This request is for funds to complete renovations and improvement plans at these three parks. Plans include turf for athletic fields at Pitts Elementary, retrofitting athletic lights on two baseball fields at Bethel and Pitts School park sites; installing two sets of athletic lights for soccer fields at Bethel and Pitts School parks; purchase and assembly of bleachers for athletic fields at Pitts and Bethel; and improvement of three athletic fields at Kannapolis Middle School.



**Type:**    ☐ New    ☒ Expansion    ☐ Replacement

**Status:**    ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction					600,000		
Equipment							
Other							
<b>Total</b>					600,000		
<b>Funding Sources</b>							
General Fund					600,000		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>					600,000		
<b>Operating Impact</b>							
<b>Total</b>					TBD		

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Maintenance is performed within the current budgets.

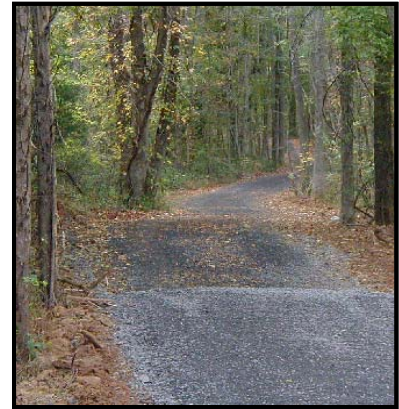
# Capital Improvement Plan

**Department:** Parks

**Project Title:** North Cabarrus Park

## Project Description:

In 1998-99, the City of Kannapolis, Church of God Children's Home and Cabarrus County entered into two formal 20-year agreements for approximately 90 acres to jointly construct a public park on Orphanage Road. Phases I and II were opened to public on October 11, 2001. Phase III is currently under construction for the following park elements: pedestrian trails, boardwalks, disc golf course, bocce courts, etc. Collaborating with City of Kannapolis, in 2005 Cabarrus County was awarded a matching grant from the State of NC for Phase III. The original park concept consists of six phases which include nature trails, mountain bike trails and tennis courts.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☒ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design						15,000	120,000
Land/Acquisition							
Construction						285,000	2,280,000
Equipment							
Other							
<b>Total</b>						300,000	2,400,000
<b>Funding Sources</b>							
General Fund						300,000	2,400,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>						300,000	2,400,000
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

**Department:** Parks

**Project Title:** Rocky River Greenway

## Project Description:

This project is the design and construction of Rocky River Greenway Phase I. The project addresses bicycle, pedestrian, and passive park needs that were identified in the Livable Community Blueprint. The development of Rocky River Greenway Phase I is an approximately two and a half to three mile segment from Weddington Road to Highway 29. Cabarrus County has the opportunity to enter into a joint funding partnership with the City of Concord and local support of donations/grants (total project Phase I - \$3,200,000). A significant portion of this Phase I is either owned by the City of Concord or the property owner who has expressed willingness to consider an easement for Greenway development.



**Type:** ☒ New ☐ Expansion ☐ Replacement

**Status:** ☐ In Progress

	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
<b>Project Costs</b>							
Planning/Design						75,000	
Land/Acquisition						400,000	
Construction							
Equipment							
Other						25,000	
<b>Total</b>						500,000	TBD
<b>Funding Sources</b>							
General Fund						500,000	
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>						500,000	TBD
<b>Operating Impact</b>							
<b>Total</b>						TBD	

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

**Department:** Arena & Events Center (General Service Administration)

**Project Title:** HVAC System Upgrade and Replacements - Arena Complex

## Project Description:

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



**Type:** ☐ New ☐ Expansion ☒ Replacement

**Status:** ☐ In Progress

Project Costs	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
Planning/Design						40,000	
Land/Acquisition							
Construction						960,000	
Equipment							
Other							
<b>Total</b>						1,000,000	
<b>Funding Sources</b>							
General Fund						1,000,000	
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>						1,000,000	
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

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



# Capital Improvement Plan

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**Department:** Parks

**Project Title:** Park Land Acquisition

**Project Description:**

Purchase of land for future parks throughout the County to provide recreational activities.



**Type:** ☒ New    ☐ Expansion    ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition						1,000,000	30,000,000
Construction							
Equipment							
Other							
<b>Total</b>						1,000,000	30,000,000
<b>Funding Sources</b>							
General Fund						1,000,000	30,000,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>						1,000,000	30,000,000
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)



# Capital Improvement Plan

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**Department:** Parks

**Project Title:** Harrisburg School Park

## Project Description:

Improvements to the Park at Harrisburg School. The Harrisburg Youth League (HYL), the largest athletic organization in Cabarrus County, is an active partner in this replacement project. The HYL have purchased an additional two acres of adjoining land that allowed for a four-field athletic complex to be constructed on the site. In 1999-01, Cabarrus County approved funds to construct a four field baseball/softball complex which includes lights, fencing, bleachers, irrigation, turf improvement, and gymnasium scoreboard/bleachers. In 2003-04, funds were approved to construct a concession/restroom building for the complex. Harrisburg Youth League provided additional funds (\$37,618) to construct a second story on this multipurpose building. Items requested to complete the project include: lights, fence, irrigation, and turf; two ballfield-soccer combo fields; paved perimeter trail; and signage.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
<b>Project Costs</b>							
Planning/Design							22,000
Land/Acquisition							
Construction							435,000
Equipment							
Other							43,000
<b>Total</b>							500,000
<b>Funding Sources</b>							
General Fund							500,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							500,000
<b>Operating Impact</b>							
<b>Total</b>							TBD

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

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**Department:** Cabarrus County Public Library

**Project Title:** Mt. Pleasant Library Expansion

**Project Description:**

This project will increase the size of the Mt. Pleasant Library by approximately 3000+ square feet to a total of 6000+ square feet. The expansion will be on land owned by Cabarrus County.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							650,000
Equipment							50,000
Other							
<b>Total</b>							700,000
<b>Funding Sources</b>							
General Fund							700,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							700,000
<b>Operating Impact</b>							
<b>Total</b>							7,000

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

At this time, an increase in staffing is not anticipated. There will likely be a 40% increase in the costs of utilities primarily electricity.

# Capital Improvement Plan

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**Department:** Cabarrus County Public Library

**Project Title:** Kannapolis Library Program Room

## Project Description:

This project would add a multi-purpose or community room at the Kannapolis Library. It would be constructed on land owned by Cabarrus County. A preliminary plan has been completed and estimated cost of construction has been projected. This space would be used for library and community programs, including storytimes and cultural presentations. The preliminary plan also includes a conference room which can also be used as a computer lab.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							600,000
Equipment							100,000
Other							
<b>Total</b>							700,000
<b>Funding Sources</b>							
General Fund							700,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							700,000
<b>Operating Impact</b>							
<b>Total</b>							TBD

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

It is unlikely that additional staff would be needed. Costs of utilities, primarily electrical and gas will increase. Cost of utilities would increase approximately 10%.

# Capital Improvement Plan

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**Department:** Cabarrus County Public Library

**Project Title:** Midland/South Cabarrus Library Branch

**Project Description:**

This project will locate a branch library in the South Cabarrus/Midland/Bethel area. The facility may be new construction or a renovated existing building. Size of facility is not determined but could be up to 10,000 sq. ft. or more. As a new project, costs of staffing and operations would be new costs.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							2,000,000
Equipment							
Other							
<b>Total</b>							2,000,000
<b>Funding Sources</b>							
General Fund							2,000,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							2,000,000
<b>Operating Impact</b>							
<b>Total</b>							120,000

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

This project will provide a facility for public library service to southern Cabarrus County, an area currently served only by the Library Bookmobile. Operating costs are based upon those currently applied to Mt. Pleasant Library, an operation of potentially similar size.

# Capital Improvement Plan

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**Department:** Cabarrus County Public Library

**Project Title:** West Cabarrus Branch Library

**Project Description:**

This project will locate a library branch in the northwest Cabarrus area at a site yet to be determined. This facility could be new construction, an upfit of an existing space, or renovation of an existing building. The branch library is projected to be a maximum of 10000 sq. ft in size. Staffing and operational costs would be new costs.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							2,000,000
Equipment							
Other							
<b>Total</b>							2,000,000
<b>Funding Sources</b>							
General Fund							2,000,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							2,000,000
<b>Operating Impact</b>							
<b>Total</b>							160,000

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Operational budget will be new. Costs to be determined.

# Capital Improvement Plan

**Department:** Sheriff

**Project Title:** Sheriff's Office and Detention Center

## Project Description:

State regulators notified the county that it must develop an interim solution to the severe overcrowding in the existing jail. The Board chose to build a new facility to house inmates and serve as administrative office space for the Sheriff's Department and other State and Court offices. This facility will be completed in FY 2009. An annex facility was built and occupied in FY 2008 to house inmates until the new detention center is open. Construction on the main housing facility is expected to begin in FY 2009.



**Type:** ☐ New ☐ Expansion ☐ Replacement

**Status:** ☒ In Progress

	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
<b>Project Costs</b>							
Planning/Design							
Land/Acquisition							
Construction		60,000,000					
Equipment							
Other							
<b>Total</b>		60,000,000					
<b>Funding Sources</b>							
General Fund							
Debt		60,000,000					
Grants							
Permits/Fees							
Other							
<b>Total</b>		60,000,000					
<b>Operating Impact</b>			1,620,000				
<b>Total</b>			1,620,000				

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Once the detention center is completed additional staffing will be required. The County is planning to outsource maintenance duties. Medical costs for inmates will also increase as the total number of inmates increase. The anticipated full annual impact on the operational budget is estimated at \$1.62 million, which will be realized when the building opens.

# Capital Improvement Plan

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**Department:** Public Safety Departments

**Project Title:** 800 MHz Radios

## Project Description:

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment	336,000	336,000	336,000	155,750			
Other							
<b>Total</b>							
<b>Funding Sources</b>							
General Fund	336,000	336,000	336,000	155,750			
Debt							
Grant & Capital Res							
Permits/Fees							
Other							
<b>Total</b>	336,000	336,000	336,000	155,750			
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

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

# Capital Improvement Plan

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**Department:** Courts

**Project Title:** Courthouse Renovations - Magistrate/Courtroom Area

**Project Description:**

The Magistrate's operations will be moving to the new Sheriff's Administration Building upon its opening in the summer of 2008. This move will free up space in the Courthouse that will be renovated for utilization by the courts.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction		400,000					
Equipment							
Other							
<b>Total</b>		400,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Cap Reserve)		400,000					
<b>Total</b>		400,000					
<b>Operating Impact</b>							
<b>Total</b>		-					

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

No annual operating, as the renovations are within an existing area already supplied with building services.



# Capital Improvement Plan

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**Department:** Public Safety

**Project Title:** Public Safety Training Facility

## Project Description:

This project consists of a feasibility study, masterplan, and design of a public safety training center that would include facilities for all public safety related agencies, including police, fire, Emergency Medical Services, and Emergency Management. These facilities will include the following: classroom space, advanced firing range, obstacle courses for physical training, fire training tower, fire pits, and a defensive driving pad. Funding for the design of the project is noted for year 2009 in the Board of Commissioners Five Year Financial Plan. Discussions have begun concerning the funding needed to construct the project with our local municipalities and the Rowan Cabarrus Community College. This facility will be located on county owned property off of Irish Potato Road adjacent to the Cabarrus County Landfill.

**Type:**    ☐ New    ☒ Expansion    ☐ Replacement

**Status:**   ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design		100,000					
Land/Acquisition							
Construction							
Equipment							
Other							
<b>Total</b>		100,000					
<b>Funding Sources</b>							
General Fund		100,000					
Debt							
Grants							
Permits/Fees							
Other (Cannon Trust)							
<b>Total</b>		100,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Once the facility is built, maintenance, upkeep and utilities will be a joint cost among the participating entities. The responsibility for these items has not been decided upon at this time.

# Capital Improvement Plan

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**Department:** EMS

**Project Title:** Kannapolis Fire Station No. 5 - EMS Share

**Project Description:**

Kannapolis is constructing a new Fire Station No. 5 which will be completed in December 2008. In the arrangement with the City and County, EMS will share a portion of this building and vacate rented space. A lump sum payment will be made in exchange for a 15-year lease.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other			368,591				
<b>Total</b>			368,591				
<b>Funding Sources</b>							
General Fund			368,591				
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			368,591				
<b>Operating Impact</b>							
<b>Total</b>			TBD				

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Annual operating impact will include common area maintenance and utility costs, yet to be determined. This will be offset by current expenses at the rented location.

# Capital Improvement Plan

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**Department:** Courts

**Project Title:** Courthouse Expansion / Relocation

## Project Description:

With the growing population of the County, the Courthouse facilities will require expansion to meet the needs of the judicial system and the community. In 2004, Ware Bonsall prepared a Judicial Master Plan which included space needs for the courts. As we approach the time for expansion, more details will be available for the required space needs. This expansion is estimated to be needed by FY 2012 or shortly thereafter. To begin preparing for the needs of the courts system and location of the Courthouse, funds were budgeted in 2008 for an early design/planning stage and to receive public input into the process.

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

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Future
<b>Project Costs</b>	<b>Actual</b>	<b>Proposed</b>	<b>Planning</b>	<b>Planning</b>	<b>Planning</b>	<b>Planning</b>	<b>Years</b>
Planning/Design	200,000			2,500,000			
Land/Acquisition							
Construction					50,000,000		
Equipment							
Other							
<b>Total</b>	200,000			2,500,000	50,000,000		
<b>Funding Sources</b>							
General Fund	200,000			2,500,000			
Debt					50,000,000		
Grants							
Permits/Fees							
Other							
<b>Total</b>	200,000			2,500,000	50,000,000		
<b>Operating Impact</b>							
<b>Total</b>					TBD		

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

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

# Capital Improvement Plan

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**Department:** General Service Administration

**Project Title:** Waterproofing Precast Concrete - Courthouse and Concord Library

**Project Description:**

Caulking and sealing of pre-cast on these two buildings is necessary to prevent moisture from entering the buildings. The life expectancy of the caulking is 10 years.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction					120,000		
Equipment							
Other							
<b>Total</b>					120,000		
<b>Funding Sources</b>							
General Fund					120,000		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>					120,000		
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

No anticipated operating expenses. If caulking and sealing is not performed and moisture enters the building then expense will be recognized.

# Capital Improvement Plan

**Department:** Sheriff

**Project Title:** Public Safety Communications Tower (Northeast Section)

## Project Description:

The Sheriff's Office is requesting a 300' tower to be constructed in the northeast section of Cabarrus County. This tower is an expansion of the existing public safety radio network. This tower is part of the requirement from the FCC to move from analog to a digital format radio system. This additional tower is critical to maintain proper emergency communications service to all public safety services within the county.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition					30,000		
Construction					250,000		
Equipment					800,000		
Other							
<b>Total</b>					1,080,000		
<b>Funding Sources</b>							
General Fund					1,080,000		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>					1,080,000		
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

# Capital Improvement Plan

---

**Department:** Sheriff

**Project Title:** Public Safety Communications Tower (Southeast Section)

**Project Description:**

The Sheriff's Office is requesting a 300' tower to be constructed in the southeast section of Cabarrus County. This tower is an expansion of the existing public safety radio network. This tower is part of the requirement from the FCC to move from analog to a digital format radio system. This additional tower is critical to maintain proper emergency communications service to all public safety services within the county.



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition					30,000		
Construction					250,000		
Equipment					800,000		
Other							
<b>Total</b>					1,080,000		
<b>Funding Sources</b>							
General Fund					1,080,000		
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>					1,080,000		
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

# Capital Improvement Plan

---

**Department:** General Services

**Project Title:** Mental Health Building HVAC System

**Project Description:**

Replacement of the HVAC system at the Mental Health Building is needed. The current system, which is 32 years old, is experiencing maintenance problems and most parts are not available.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment		300,000					
Other							
<b>Total</b>		300,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Cap Reserve		300,000					
<b>Total</b>		300,000					
<b>Operating Impact</b>							
<b>Total</b>		TBD					

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

There should be a cost savings in utilities due to operational efficiencies of a newer, more energy-efficient HVAC system.

# Capital Improvement Plan

**Department:** General Service Administration

**Project Title:** Senior Center Roof Replacement

## Project Description:

The shingle roof is experiencing signs of age and wear. Recommend replacement with standing seam metal roof. Metal roofing is gaining in popularity for its attractive colors and its solar reflectance. The new age coatings (color) applied to standing seam metal roofs are designed to provide solar reflectance.



**Type:** ☐ New ☐ Expansion ☒ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction		150,000					
Equipment							
Other							
<b>Total</b>		150,000					
<b>Funding Sources</b>							
General Fund		150,000					
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>		150,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

Metal roofing is gaining in popularity due to its ability to reduce expenses related to cooling and heating usage, however, unable to quantify potential savings at this time.



# Capital Improvement Plan

---

**Department:** Social Services

**Project Title:** DSS Case Management Software

## Project Description:

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other			1,100,000				
<b>Total</b>			1,100,000				
<b>Funding Sources</b>							
General Fund			825,000				
Debt							
Grants							
Permits/Fees							
Other - Fed/State			275,000				
<b>Total</b>			1,100,000				
<b>Operating Impact</b>							
<b>Total</b>			95,231				

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

An annual license fee would be the only projected ongoing impact to the operating budget.

# Capital Improvement Plan

---

**Department:** General Services

**Project Title:** Replacement of HVAC Roof Units at Human Services

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment			100,000		100,000	100,000	
Other							
<b>Total</b>			100,000		100,000	100,000	
<b>Funding Sources</b>							
General Fund			100,000		100,000	100,000	
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>			100,000		100,000	100,000	
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

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

# Capital Improvement Plan

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**Department:** Aging

**Project Title:** Kannapolis Area Senior Center

## Project Description:

Due to the termination of our facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, the Kannapolis LunchPlus Club has had a difficult time finding a facility that is large enough to accommodate the needs of the Club and there is a huge void in services for older adults without a Senior Center. This proposed facility will accomodate the needs of the LunchPlus Club under the unbrella of the new Senior Center. This facility will allow a central location in the Kannapolis community for the Department of Aging to provide access to all available services and/or resources that provide support to older adults. This has become an immediate need due to the unforeseen closing of the Murdock Senior Center and the lack of services that were previously provided by the YMCA.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design					435,000		
Land/Acquisition							
Construction						3,350,000	
Equipment							
Other							
<b>Total</b>					435,000	3,350,000	
<b>Funding Sources</b>							
General Fund					435,000	1,000,000	
Debt							
Grants						750,000	
Permits/Fees							
Other						1,600,000	
<b>Total</b>					435,000	3,350,000	
<b>Operating Impact</b>							
<b>Total</b>						TBD	

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs at approximately \$90,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased revenues from participation fees that will be paid by the individuals that register for the classes/programs/events that are offered through the Dept. of Aging.

# Capital Improvement Plan

**Department:** Aging

**Project Title:** Cabarrus County Senior Center Expansion

## Project Description:

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



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☒ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design					100,000		
Land/Acquisition							
Construction							1,750,000
Equipment							150,000
Other							100,000
<b>Total</b>					100,000		2,000,000
<b>Funding Sources</b>							
General Fund					100,000		1,175,000
Debt							
Grants							425,000
Permits/Fees							
Other							400,000
<b>Total</b>					100,000		2,000,000
<b>Operating Impact</b>							
<b>Total</b>							60,000

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

The impact on the annual operating budget will be approximately \$20,000 utility increase and the addition of a Certified Pool Operator/Water Safety Instructor at approximately \$40,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased revenues from participation fees that will be paid by the individuals that register for the classes/programs/events that are offered through the Dept. of Aging.

# Capital Improvement Plan

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**Department:** Human Services

**Project Title:** Human Services Building

## Project Description:

A new building to house the Human Service departments of Cabarrus County --Social Services, Cabarrus Health Alliance and Piedmont Behavioral Health. Current lease contract extends into 2012. DSS and the Health Alliance are currently at capacity and will need additional space for future growth. If the decision is made to keep these agencies in one location, then a new, larger location will need to be planned. Planning, design, and construction of this new location would need to be completed prior to the end of the current lease to provide for a smooth transition.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							30,000,000
Equipment							
Other							
<b>Total</b>							30,000,000
<b>Funding Sources</b>							
General Fund							30,000,000
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>							30,000,000
<b>Operating Impact</b>							
<b>Total</b>							TBD

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Since this building would replace a current facility, heating, cooling and maintenance budgets already exist--however, size and efficiencies will come into play on whether these costs will stay the same, be reduced, or increased.

# Capital Improvement Plan

---

**Department:** Aging

**Project Title:** New Senior Center Site - TBD

## Project Description:

This proposed facility will accommodate the needs of the senior population in an underserved area of the County. This facility would allow location in a community for the Department of Aging to provide access to all available services and/or resources that provide support to older adults.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							3,000,000
Equipment							250,000
Other							100,000
<b>Total</b>							3,350,000
<b>Funding Sources</b>							
General Fund							1,500,000
Debt							
Grants							750,000
Permits/Fees							
Other							1,100,000
<b>Total</b>							3,350,000
<b>Operating Impact</b>							
<b>Total</b>							120,000

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs at approximately \$90,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased participant fees.

# Capital Improvement Plan

**Department:** Landfill

**Project Title:** Bulldozer

**Project Description:**

Replacement of a 1988 Cat D-7 dozer.



**Type:**    ☐ New    ☐ Expansion    ☒ Replacement

**Status:**   ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment		425,000					
Other							
<b>Total</b>		425,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Landfill Fund)		425,000					
<b>Total</b>		425,000					
<b>Operating Impact</b>							
<b>Total</b>		-200,000					

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

The current dozer is a 1988 model and will require major repairs to perform under the conditions needed at the landfill and for any clearing projects. Not replacing the dozer would also result in the need to contract services or rent additional equipment.

# Capital Improvement Plan

**Department:** Landfill

**Project Title:** Construction & Demolition Site Expansion

## Project Description:

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



**Type:** ☐ New ☒ Expansion ☐ Replacement

**Status:** ☐ In Progress

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design		300,000					
Land/Acquisition							
Construction		1,200,000					
Equipment							
Other							
<b>Total</b>		1,500,000					
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Landfill Fund)		1,500,000					
<b>Total</b>		1,500,000					
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

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



# Capital Improvement Plan

---

**Department:** Cabarrus County Schools

**Project Title:** School Construction

## **Project Description:**

To meet school enrollment needs, the County must continue to buy property and construct additional schools. General Obligation (GO) bonds were issued in FY 2006 for \$34.4 million; and an additional \$48 million issued in FY 2007 to support school construction.

In FY 2008, the County funded the construction of a new high school (1000 seats), architect and engineering fees for four (4) new schools (three elementary and one middle), and one renovation of a middle school.

In FY 2009, the County will fund:

- A.T. Allen Elementary replacement (317 seats)
- Lower Rocky River Elementary (800 seats)
- Addition to Furr Elementary (200 seats)
- Addition to Boger Elementary (200 seats)
- Middle school in the southwest section (1200 seats)
- Northwest area middle school - land, architect and engineering (1200 seats)

In 2013, the County will fund:

- Northwest Elementary school (800 seats)
- Mount Pleasant High addition (500 seats)
- Mount Pleasant Middle replacment
- Northwest High gym and cafeteria replacement
- JN Fries addition and cafeteria renovation (200 seats)
- Royal Oaks Elementary addition (400 seats)
- Beverly Hills Elementary addition (150 seats)
- Central Cabarrus High addition and cafeteria replacement
- Rebuild Long Preschool adding child development
- Northwest Middle addition and cafeteria renovation (175 seats)
- Elementary school, south of Harrisburg (700 seats)
- West/Central high school (1500 seats)
- Unspecified projects (\$7,800,000)

# Capital Improvement Plan

Type:    ☒ New    ☐ Expansion    ☐ Replacement

Status:   ☒ In Progress

Project Costs	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	43,084,857	114,713,530				179,100,000	
Equipment							
Other							
<b>Total</b>	43,084,857	114,713,530				179,100,000	
<b>Funding Sources</b>							
General Fund							
Debt	43,084,857	103,453,530				179,100,000	
Grants							
Permits/Fees							
Other - Capital Reserve		11,260,000					
<b>Total</b>	43,084,857	114,713,530				179,100,000	
<b>Operating Impact</b>							
<b>Total</b>			1,500,000	2,500,000			

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

The County's contribution to annual operating expenses will increase as a result of new school construction as the schools open.

# Capital Improvement Plan

---

**Department:** Education

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

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition	3,270,000	2,724,325	2,833,296	2,946,630	3,064,495	3,064,495	
Construction							
Equipment							
Other							
<b>Total</b>	3,270,000	2,724,325	2,833,296	2,946,630	3,064,495	3,064,495	
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Lottery Funds)	3,270,000	2,711,376	2,833,296	2,946,630	3,064,495	3,064,495	
<b>Total</b>	3,270,000	2,711,376	2,833,296	2,946,630	3,064,495	3,064,495	
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

# Capital Improvement Plan

---

**Department:** Cabarrus County Schools

**Project Title:** Capital Outlay Expense Funding

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment	3,370,000	3,500,000	3,675,000	3,858,000	4,051,000	4,254,000	
Other							
<b>Total</b>	3,370,000	3,500,000	3,675,000	3,858,000	4,051,000	4,254,000	
<b>Funding Sources</b>							
General Fund	3,370,000	3,500,000	3,675,000	3,858,000	4,051,000	4,254,000	
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>	3,370,000	3,500,000	3,675,000	3,858,000	4,051,000	4,254,000	
<b>Operating Impact</b>							
<b>Total</b>	0	0	0	0	0	0	

**Operating Budget Impact:** No operational impact to the County's budget.

# Capital Improvement Plan

**Department:** Kannapolis City Schools

**Project Title:** School Construction

## Project Description:

To meet school enrollment needs, the County must buy property and construct additional schools. In FY 2006, \$12.5 million in General Obligations bonds were issued.

In FY 2008, the County funded the purchase price for land and the cost of architect and engineering services for the A.L. Brown High School wing addition and vocational building renovation.

In FY 2009, the County will fund construction of the A. L. Brown wing addition and vocational building renovations which will add 500 seats to the school.

In FY 2013, funding will be provided for the following projects: Renovation of current intermediate school to elementary school and construction of a new intermediate school (900 seats).

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

Project Costs	FY 2008 Actual	FY 2009 Proposed	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	3,835,143	12,680,944				20,900,000	
Equipment							
Other							
<b>Total</b>	3,835,143	12,680,944				20,900,000	
<b>Funding Sources</b>							
General Fund							
Debt *	3,835,143	12,680,944				20,900,000	
Grants							
Permits/Fees							
Other							
<b>Total</b>	3,835,143	12,680,944				20,900,000	
<b>Operating Impact</b>							
<b>Total</b>						TBD	

**Operating Budget Impact:** Except for classroom additions, most of the improvements will not require increases to the operational budget. Increases such as utilities for classroom additions will be handled through annual increases in current expense from the County.

\* General Obligation Bonds (GO) and Certificates of Participation (COPS) funding for construction.

# Capital Improvement Plan

---

**Department:** Education

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

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition	465,000	385,391	400,806	416,839	433,512	450,854	
Construction							
Equipment							
Other							
<b>Total</b>	465,000	385,391	400,806	416,839	433,512	450,854	
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Lottery Funds)	465,000	385,391	400,806	416,839	433,512	450,854	
<b>Total</b>	465,000	385,391	400,806	416,839	433,512	450,854	
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

# Capital Improvement Plan

---

**Department:** Kannapolis City Schools

**Project Title:** Capital Outlay Expense Funding

**Project Description:**

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

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							
Equipment	575,000	540,000	567,000	595,350	625,000	656,000	
Other							
<b>Total</b>	575,000	540,000	567,000	595,350	625,000	656,000	
<b>Funding Sources</b>							
General Fund	575,000	540,000	567,000	595,350	625,000	656,000	
Debt							
Grants							
Permits/Fees							
Other							
<b>Total</b>	575,000	540,000	567,000	595,350	625,000	656,000	
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:** No operational impact to the County's budget.

# Capital Improvement Plan

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**Department:** Rowan Cabarrus Community College

**Project Title:** Additional South Campus Building

**Project Description:**

Continued growth and expansion of the Rowan Cabarrus Community College in programs and student population will necessitate future construction. Funding for Building 4000 has been planned for future years. Building 3000 was constructed with School Bond proceeds in FY 2006 with opening in 2007.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition							
Construction							10,000,000
Equipment							
Other							
<b>Total</b>							10,000,000
<b>Funding Sources</b>							
General Fund							
Debt							10,000,000
Grants							
Permits/Fees							
Other							
<b>Total</b>							10,000,000
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**

Additional annual operational funding for the new building is estimated at approximately \$250,000+ at that point in time.



# Capital Improvement Plan

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**Department:** All Schools

**Project Title:** Land/Architect/Engineering Funds

**Project Description:**

The County collects a donation towards adequacy public facility on new housing development including single and multi family. These donations fund school construction projects to provide adequate capacity of the growing student population. The County's current goal is to utilize these funds for land purchases, architect and engineering for new school construction projects and renovations.

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

<b>Project Costs</b>	<b>FY 2008 Actual</b>	<b>FY 2009 Proposed</b>	<b>FY 2010 Planning</b>	<b>FY 2011 Planning</b>	<b>FY 2012 Planning</b>	<b>FY 2013 Planning</b>	<b>Future Years</b>
Planning/Design							
Land/Acquisition	1,000,000	3,500,000	1,700,000	1,900,000	2,100,000	2,300,000	
Construction							
Equipment							
Other							
<b>Total</b>	1,000,000	3,500,000	1,700,000	1,900,000	2,100,000	2,300,000	
<b>Funding Sources</b>							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (APFO)	1,000,000	3,500,000	1,700,000	1,900,000	2,100,000	2,300,000	
<b>Total</b>	1,000,000	3,500,000	1,700,000	1,900,000	2,100,000	2,300,000	
<b>Operating Impact</b>							
<b>Total</b>							

**Operating Budget Impact:**    *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*



# Board of Commissioners

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**MANDATED SERVICE:** NCGS 153A

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

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

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

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	155,796	187,804	218,791	218,791	
Operations	170,315	177,506	178,639	178,639	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>326,112</b>	<b>365,310</b>	<b>397,430</b>	<b>397,430</b>	<b>9%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	3.50	3.50	3.50	3.50	

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Adopted mission and vision statements and core values.
- Developed goals and specific outcomes for the following timeframes: 12 months, 2 years and 5 years.
- Partnered with local municipalities to bring new and one-of-a kind businesses to the County such as: Windshear.
- Worked with citizens in the eastern part of the County to develop a Central Area Land Use Plan.
- Through sound fiscal practices, the County was able to fast-track the purchase of an elementary school site and other school-related facilities without borrowing money.
- The Cabarrus County Fair held its first horse pull event.
- Implemented a four year revaluation cycle.

# Board of Commissioners

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- Adopted a resolution approving the Intergovernmental Agreement between the City of Kannapolis and Cabarrus County for Tax Increment Financing (TIF) related to the N.C. Research Campus.
- Amended the County's Adequate Public Facilities Ordinance.
- Through a partnership with the W.W. Flowe Trust, the County opened Pharr Mill Park, a 60-acre park in Harrisburg.
- The County undertook efforts to begin a comprehensive, sustainable agriculturally related community initiative.

## PERFORMANCE SUMMARY:

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

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

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

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

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

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

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

**OBJECTIVE:** Annual report from staff to Commission on status of security issues and needs in all areas of public safety, both mandated and desired. Recommend to the Commission, with rationale, the spending priorities to be placed in the budget. Annual Emergency Management update.

# Board of Commissioners

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

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

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

**OBJECTIVE:** Create a diverse committee to study the impact of the Latino Population in our county. The main focus of the study would be on education. The committee would identify areas of need both for the Latino population and the county school system.

**OBJECTIVE:** Follow through on growth summit consensus to address individual identified areas from the first summit, expanding the participation from elected officials to general public, countywide. The goal of such wide conversations is to create an overall vision usable by all entities countywide to encourage cohesive decisions that have become so intertwined.

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

**OBJECTIVE:** Encourage the School Board to collaborate in the development of cost effective and comprehensive construction standards.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Completion of the Sheriff's Administration Building	80%	100%	-
Completion of the Jail Housing Unit			
Site Work	80%	20%	-
Building	-	33%	66%
Development of consolidated growth management strategies with the cities.	30%	35%	20%

# Board of Commissioners

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**GOAL:** To improve the delivery of service and efficiencies in productivity while performing the duties of Clerk to the Board with the highest degree of accuracy, professionalism and customer service possible.

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

**OBJECTIVE:** To complete a draft of the Regular meeting minutes within five days following the meeting.

**OBJECTIVE:** To complete a draft of work sessions minutes within three days following the meeting.

**OBJECTIVE:** To present full and accurate minutes for Board approval.

**OBJECTIVE:** To process budget amendments, resolutions, ordinances, etc. adopted by the Board and return to and/or notify appropriate department/agency within three days following a meeting.

**OBJECTIVE:** To maintain accurate membership listing of 30+ commission-appointed boards and committees and coordinate appointment requests for submission to the Board within one month of the term expiration date.

**OBJECTIVE:** To complete the implementation of a new web-based agenda management software.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Percent of Agendas delivered within 5 days prior to a regular meeting.	100%	100%	100%
Percent of draft work session minutes prepared within 5 days after the meeting	85%	93%	100%
Percent of draft work session minutes prepared within 3 days after the meeting	85%	93%	100%
Percent of minutes approved by the Board without amendment.	95%	100%	100%
Percent of agenda management software implementation completed.	75%	100%	-

# Board of Commissioners – Legal

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**MANDATED SERVICE:** NCGS 153A-114

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

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

**BUDGET SUMMARY:**

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	6,014	170,363	291,985	298,675	
Operations	212,677	480,388	451,532	451,632	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>218,690</b>	<b>650,751</b>	<b>743,517</b>	<b>750,307</b>	<b>15%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	1.00	4.00	4.00	4.00	

**BUDGET HIGHLIGHTS / CHANGES:**

- The Legal Department was consolidated in late 2007, with legal functions that has previously been under supervision of the Department of Social Services now falling under the County Attorney.
- The Legal Department established a separate office in leased space on Branchview Drive.

**FY 2008 MAJOR ACCOMPLISHMENTS:**

- Established independent Legal Department.
- Decreased number of children in care by almost 50 %, creating a savings for Cabarrus County.
- Increased number of kids achieving permanence.

**PERFORMANCE SUMMARY:**

**GOAL:** 95% of lawsuits brought by DSS to be concluded favorably.

**GOAL:** Move children to permanence within 18 months of coming into DSS custody.

**GOAL:** 95% compliance with statutory filing guidelines.

# County Manager

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

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

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

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	343,769	363,196	378,289	378,289	
Operations	27,666	48,061	52,657	52,657	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>371,435</b>	<b>411,257</b>	<b>430,946</b>	<b>430,946</b>	<b>5%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	2.50	2.50	2.50	2.50	

## BUDGET HIGHLIGHTS / CHANGES:

- There are no significant changes in the department's operating budget for Fiscal Year 2009.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Completed construction of the Cabarrus County Jail Annex (96 beds)
- Completed 90% of the construction of the Cabarrus County Sheriff's Office. (Law Enforcement Bldg)
- Completed Facility and Space Needs Study
- Provided staff to the Blue Ribbon Committee on Cabarrus County school facilities
- Facilitated the Board of Commissioners' development of desired outcomes for the next five years



# County Manager

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## PERFORMANCE SUMMARY:

**GOAL:** Achieve the outcomes established by the Board over the next five years

**OBJECTIVE:** Develop strategies and identify necessary resources to achieve each outcome

**OBJECTIVE:** Implement board-approved strategies

**OBJECTIVE:** Develop system to monitor progress to ensure success

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Achieve all year-one outcomes	-	-	100%
Complete strategies for 75% of year-two outcomes	-	-	yes
Complete strategies for 25% of year-three through year-five outcomes	-	-	yes

**GOAL:** Financial soundness and stability

**OBJECTIVE:** Maintain AA bond rating

**OBJECTIVE:** Maintain a viable five-year financial plan

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
AA rating received for debt issues	yes	yes	yes
Proposed budget is consistent with five-year plan	yes	yes	yes

# County Manager – Communications and Outreach

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**MANDATED SERVICE:** No

**MISSION:** To educate and inform residents about County services and programs while showing the value of living and working in Cabarrus County.

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

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	211,243	222,590	276,507	276,507	
Operations	131,043	156,579	217,888	152,038	
Capital Outlay	62,701	53,210	105,900	12,000	
<b>Total Expense</b>	<b>404,987</b>	<b>432,379</b>	<b>600,295</b>	<b>440,545</b>	<b>2%</b>
<b>REVENUES</b>					
Other Taxes	407,003	450,000	400,000	450,000	
Intergovernmental	0	25,000	0	0	
Fees & Other	76	0	0	0	
<b>Total Revenue</b>	<b>407,079</b>	<b>475,000</b>	<b>400,000</b>	<b>450,000</b>	<b>-5%</b>
<b>STAFFING</b>					
FTE Positions	4.00	4.00	4.00	4.00	

## BUDGET HIGHLIGHTS / CHANGES:

- The department is expecting a move to a self-contained office near the end of FY 2009 and will require the purchase of additional furniture and equipment to outfit the office.

# County Manager – Communications and Outreach

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Won the Award of Excellence from the City-County Communications and Marketing Association for Cabarrus County's first-ever Annual Performance Report.
- Received an e-NC matching grant to upgrade Channel 22 equipment to industry-standard software and to prepare for conversion to HDTV.
- Cabarrus Neighborhood Partners successfully launched with 35 registered neighborhoods, 36 graduates of County 101, and 87 participants in the Neighborhood Collaboration.

## PERFORMANCE SUMMARY:

- GOAL:** To improve delivery of information to residents in a timely and effective manner.
- OBJECTIVE:** Better utilize Channel 22 to deliver information by producing a weekly information series.
- OBJECTIVE:** Increase awareness and utilization of website.
- OBJECTIVE:** Increase awareness and utilization of email newsletter.
- OBJECTIVE:** Reach out to neighborhood associations and community groups.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
# of Cabarrus This Week segments produced	-	49	51
Increased viewership of video streaming on website	35,000 vpm	48,000 vpm	55,000 vpm
Increase hits on website (homepage)	300,000	475,000	500,000
Increase subscribers of email newsletter	868	1250	1350
# of neighborhood associations registered in outreach program	-	35	42

- GOAL:** To improve delivery of information to employees.
- OBJECTIVE:** Better utilize employee intranet.
- OBJECTIVE:** Increase effectiveness of monthly employee newsletter.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Increase Intranet usership/visits		2500	4000
Standardized date of delivery of employee newsletter	80%	90%	100%

# County Manager – Risk Management

**MANDATED SERVICE:** No (To aid in complying with NC OSHA guidelines)

**MISSION:** To provide overall safety and health of County employees and preservation of assets by maintaining and implementing loss control, prevention, risk financing and health/safety programs.

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

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	111,577	124,751	140,265	140,265	
Operations	80,015	71,528	75,664	75,664	
Capital Outlay	5,097	27,000	0	0	
<b>Total Expense</b>	<b>196,689</b>	<b>223,279</b>	<b>215,929</b>	<b>215,929</b>	<b>-3%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	1,690	775	0	0	
<b>Total Revenue</b>	<b>1,690</b>	<b>775</b>	<b>0</b>	<b>0</b>	<b>-100%</b>
<b>STAFFING</b>					
FTE Positions	2.00	2.00	2.00	2.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Includes funding for Fitness Equipment for DSS Fitness Center.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Wellness for Life Participation increased 22% in 2007.
- After opening the Employee Health Center, PCP visits decreased 20% in 2006-2007 and CIGNA membership increased 5% in 2006-2007.
- 100% participation in Health Risk Assessment.
- Implemented the non-tobacco rate discount for county employees.
- Implemented Bloodborne Pathogen - Hepatitis Shot Program.
- Successfully subrogated \$65,733 for Cabarrus County from insurance carriers for damages to County owned property as a result of at-fault parties.

# County Manager – Risk Management

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## PERFORMANCE SUMMARY:

**GOAL:** To identify and positively affect the major health concerns of Cabarrus County employees.

**OBJECTIVE:** Maintain Health Risk Assessment for enrollment in health insurance.

**OBJECTIVE:** To increase awareness and utilization of Wellness for Life programs.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Completion of Health Risk Assessments	100%	100%	100%
Wellness for Life participation	38%	39%	40%
Offer at least 50 wellness programs	59	55	55
Wellness for Life Committee meetings	9	8	8

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

**OBJECTIVE:** Develop a more efficient tracking method of injuries and accidents through the use of the Third Party Administrator and other computerized reporting methods for analyzing the impact of claims and losses.

**OBJECTIVE:** Develop risk/safety management functions (training, plan development, investigations and inspections).

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of work related injuries (recordable)	48	40	35
Percent of hours lost due to occupational injury and total hours worked (40 hour work week)	2%	1%	1%
Lost work days due to on the job injuries	679	600	550
Number of work related injury incidents reported	107	100	95
Ratio of recordable injuries to injury incidents reported	45%	40%	35%
# of departments receiving NC Department of Labor Awards (based on calendar year)	16	18	22

**GOAL:** To maintain competitive health insurance benefits to Cabarrus County employees and retirees.

**OBJECTIVE:** Maintain the Employee Health Center.

**OBJECTIVE:** Tobacco free employees will receive a discount on health insurance.

**OBJECTIVE:** Reduce prescription drug cost for the county.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of employees who use tobacco products	11.5%	11%	10%
Direct cost savings for the Employee Health Center	143,317.00	\$150,000	\$155,000
PCP visits per member July-June	-8%	-4%	-2%
New prescription drug coverage program	-	\$100,000	\$150,000

# Human Resources

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

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

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

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	251,663	279,078	347,522	349,618	
Operations	135,147	136,476	178,871	178,903	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>386,810</b>	<b>415,554</b>	<b>526,393</b>	<b>528,521</b>	<b>27%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	4.25	4.25	5.25	5.25	

## BUDGET HIGHLIGHTS / CHANGES:

- Funds one new Human Resources Analyst position.
- Continues employee recognition and appreciation programs.
- Work with benefit providers to provide cost effective benefit products for employees.
- Continues employee training, to include supervisor and employee programs.
- Work with departments to highlight program, project, and individual achievements.

# Human Resources

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Employee efforts in providing conscientious and quality service to Cabarrus County citizens were recognized with Employee Appreciation Days.
- Recognized 98 employees for their continued service to Cabarrus County for a combined total of 1100 years of service.

## PERFORMANCE SUMMARY:

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

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

**OBJECTIVE:** To provide timely notification of county employment opportunities.

**OBJECTIVE:** To fill vacant positions within 90 days.

**OBJECTIVE:** To provide a compensation and benefit package that is competitive in the marketplace.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Employee Turnover Rate (All positions)	14.09%	14.2%	15%
Full Time Employees Turnover Rate	9.98%	11%	10%
Number of Separations	149	150	140
Job Vacancies Advertised	171	200	225
Number of Applications Processed	3578	3810	4200
Number of New Hires	208	220	250
Vacant Positions not filled in 90 days	8	10	10
Number of Full Time Equivalent Positions (FTEs)	835	890	960
Benefit Program Enrollments	719	810	860
Total Personnel Actions Processed	3280	3300	3400

# Tax Administration – Tax Collections

**MANDATED SERVICE:** Administer and coordinate the collection of property taxes, delinquent taxes and other revenue as mandated by the North Carolina Machinery Act.

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

**PROGRAM DESCRIPTION:** This program ensures the collection of all current, delinquent and gross receipt taxes for the county, contracted municipalities, and special districts. We are responsible for accepting payments, assisting taxpayers, attorneys and other customers; enforcing collection through bank attachments, garnishments, foreclosures, Debt Set-off Program and Sheriff warrants; balancing cash drawers and depositing all moneys received daily; filing bankruptcy and receivership claims upon notification from federal and state courts; issuing mobile home permits, maintaining and updating accounts receivable files; releases, proration and refunds; maintaining daily and monthly reports for Finance; maintaining and reporting lockbox postings and credit card postings to Finance. Prepare agenda item requests to the Board of Commissioners and prepare information for budget purposes.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	394,643	450,727	488,872	488,872	
Operations	312,185	364,690	466,567	466,567	
Capital Outlay	7,541	0	0	0	
<b>Total Expense</b>	<b>714,369</b>	<b>815,417</b>	<b>955,439</b>	<b>955,439</b>	<b>17%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	340,847	286,000	341,000	341,000	
<b>Total Revenue</b>	<b>340,847</b>	<b>286,000</b>	<b>341,000</b>	<b>341,000</b>	<b>19%</b>
<b>STAFFING</b>					
FTE Positions	10.00	10.00	10.00	10.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Migration to new collection software.
- New receipt printers which will process payment more quickly, endorse check and scan checking information into secure location for future delinquent collections.
- Lockbox imaging will be available to staff to view checks processed through lockbox.
- Increase the number of accounts sent to the foreclosure attorney.
- Contract with collection agency to report delinquent DMV to Credit Bureau.



# Tax Administration – Tax Collections

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Tax form technology updated through IT for efficient processing of garnishments, warrants, etc.
- Increased current year tax collections rate by .296% to 98.16%, the highest recorded level which exceeded the goal of a .10% increase from the prior year.
- Increased delinquent tax collections by 16.69%, exceeding our goal of a 6% increase from the prior year.
- Increased our number of garnishments by 25%, exceeding our goal of a 10% increase from the prior year.
- One staff member was certified through NCTCA. This increases the number of certified deputy tax collectors to seven for office.
- Foreclosure attorney secured and moving forward to get sales scheduled.
- Higher volume submitted to Debt Setoff from prior year.

## PERFORMANCE SUMMARY:

**GOAL:** To increase current year collection rate for DMV and Real Property.

**OBJECTIVE:** Increase DMV current year collections by .10%.

**OBJECTIVE:** Increase Real/Personal current year collections by .10%.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Collection percentage - DMV	89.53%	89.62%	89.71%
Collection percentage - Real/Personal	98.99%	99.09%	99.19%
Combined	98.16%	98.26%	98.36%

**GOAL:** To increase delinquent collections.

**OBJECTIVE:** Increase total delinquent collections by 5%.

**OBJECTIVE:** Increase foreclosures and send accounts to an outside collection agent.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Collection percentage of budgeted delinquent DMV	126.1%	138.0%	100.0%
Collection percentage of budget Real/Pers delinquent	108.2%	118.5%	100.0%
Garnishments/Bank Attachments processed (volume)	3,500	4,390	4,400
Foreclosures Accounts to Attorney	0	65	100
Accounts to Credit Agency	0	0	4,000
Delinquent Taxes Collected (amount)	\$1,571,721	\$1,666,000	\$1,750,000

# Tax Administration – County Assessor & Land Records

**MANDATED SERVICE:** Administer the listing, appraisal, and assessment of all real, personal property and motor vehicles within the County; reappraise all real property every four years. Mandated by the North Carolina Machinery Act.

**MISSION:** Through innovation, dedication, professionalism, and good stewardship, we will administer the listing and assessment of all taxable property according to State law and our adopted Schedule of Values while maintaining equity and fairness.

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

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	1,681,108	1,896,248	1,972,408	1,837,159	
Operations	230,226	429,027	359,325	342,141	
Capital Outlay	0	19,647	26,100	26,100	
<b>Total Expense</b>	<b>1,911,335</b>	<b>2,344,922</b>	<b>2,357,833</b>	<b>2,205,400</b>	<b>-6%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	3,542	3,000	2,000	2,000	
<b>Total Revenue</b>	<b>3,542</b>	<b>3,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-33%</b>
<b>STAFFING</b>					
FTE Positions	31.68	33.00	32.00	29.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Implementation of the new web based tax software.
- Develop a program to administer the new Circuit Breaker Program passed by the Legislature for the 2009 tax year. A request for one new position in Land Records to assist with deeds and process applications for this program was not funded.
- Enhance the work flow of Land Records information by merging our Real Property Transfer Section with Land Records, installing four (4) new workstations, moving three existing staff positions and one new staff position to the Land Records area. This group of employees will process deeds, handle the homestead and circuit breaker programs, and eventually handle much of the real property customer service for the Department. This will enhance efficiency and customer service.
- Enhance our personal property audit and incentive grant programs by moving the Tax Auditor from a cubicle environment into a private office. This position audits business personal accounts and incentive grant applications which requires a great deal of focus and the handling of confidential information. Due to the nature of the work this position needs a private office. This will require the construction of an office in the corner of the large supply room in the Assessor Division.

# **Tax Administration – County Assessor & Land Records**

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- Request to enhance the real property appraisal effort by adding two new appraiser positions is unfunded this year. It is important to the operation of this Department that we maintain one appraiser for every 10,000 parcels of real property in order to effectively administer the program. We have grown to 80,500 parcels and have only six appraisers. We have two weaknesses in our system that need to be addressed: 1) some of our parcels have not been physically inspected in many years; as a result we are missing significant improvements; 2) our parcel lines do not match up to our aerial photography which slows our field work. For the next three years we propose to use these additional appraisers to review properties that have not been recently visited using our Pictometry imagery to identify missing improvements. This will allow us to perform many field inspections prior to the next revaluation and set us up to enter the next revaluation project with more reliable data and properly staffed. It is estimated that the additional revenue from this process will more than pay for the cost of these positions.

## **FY 2008 MAJOR ACCOMPLISHMENTS:**

- Successfully completed the 2008 Revaluation Project by placing accurate appraisals on all real property in the county, notified taxpayers, and processed appeals in order to establish a reliable tax base from which to bill the 2008 property taxes. Met performance standards set for this project.
- Completed the paperless processing of straight transfers from Land Records to the Real Property Transfer Section; deeds are now worked within two (2) weeks of receipt from Land Records. Met performance standards set for this project.
- Enhanced the work environment in Land Records by installing four (4) new workstations for the mapping personnel, which increased efficiency and work production by providing an adequate and ergonomically correct work space. Deeds and plats are now worked within thirty days after they are recorded in the Register of Deeds. Met performance standards set for this Division.
- The Personal Property Section has managed to get the Incentive Grant Program updated to make it fairer and easier to administer, gain acceptance from some major Race Teams on a process for valuing Stock Cars, and process monthly motor vehicle files timely in spite of delays receiving the data from DMV. Met performance standards set for this Section.

## **PERFORMANCE SUMMARY:**

### **County Assessor – Real Property**

**GOAL:** Maintain the quality of our real property appraisals.

**OBJECTIVE:** Successfully complete all appraisals by April 1, 2009.

**OBJECTIVE:** Achieve an overall assessment ratio of 96% with acceptable Coefficient of Dispersion (COD).

<b>MEASURES</b>	<b>FY 2007 ACTUAL</b>	<b>FY 2008 ESTIMATE</b>	<b>FY 2009 OBJECTIVE</b>
Mail Assessment Notices – New Construction/Splits	03/01/2007	04/01/2008	04/01/2008
Assessment Ratio – All Property Types	89.93%	100%	96%
Coefficient of Dispersion (COD)	9.83%	3.83%	<15%

# Tax Administration – County Assessor & Land Records

**GOAL:** Complete real property splits and transfers, and new construction on schedule.

**OBJECTIVE:** Splits and transfers worked within two weeks of receipt from Land Records.

**OBJECTIVE:** New construction completed by March 30, 2009. Field Review 9,000 existing parcels.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Deed backlog on July 1	8 weeks	2 weeks	<= 2 weeks
Deed backlog on January 1	2 weeks	3 weeks	<= 2 weeks
Average number of parcels split and transfer / month	1096	1041	1100
Average new construction appraisals per month	480	450	460
Average field review July - December			1500

## County Assessor – Personal Property

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

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

**OBJECTIVE:** Perform audits at a rate on par with the prior year while administering Incentive Grants which have grown in number (to almost 100% increase over several prior years) and complexity.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Average number of vehicles assessed per month	12,530	13,030	13,290
Average number of Business Personal Audits / month	12.5	15.9	13.3
Volume of Individual Listings Assessed	16,849	17,500	18,000
Volume of Business Listings Assessed	5,750	5,850	5,900
Volume of Incentive Grants Processed	20	22	25

## Land Records

**GOAL:** Accurately process all Land Records documents recorded in the Register of Deeds.

**OBJECTIVE:** Complete all 2008 deeds and plats by January 31, 2009.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Complete Deed Transfers	1-18-07	1-16-08	1-16-08
Complete Deeded Splits, Merges, and Adjustments	1-31-07	1-30-08	1-30-08
Complete Plats and Plat Subdivisions	1-31-07	1-30-08	1-30-08
Average number of plats worked per month	28.25	30.33	31
Average number of transfers worked per month	751	695	700
Average number of splits worked per month	83.75	81.7	83

# Board of Elections

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

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

**PROGRAM DESCRIPTION:** The Board of Elections is responsible for conducting elections for Federal, State, and County offices; County Board of Education and Kannapolis City Board of Education; the County Soil and Water Conservation District Board of Supervisors; offices for five (5) municipalities; constitutional amendments, bonds and other special referenda. The Board administers the State election laws, including the Campaign Finance Reporting Act. This Board is mandated by North Carolina laws to conduct the elections as if 100% of the voters turned out to vote. Elections are administered and budgeted on a four (4) year cycle.

The Board of Elections' principal functions are conducting elections; establishing election precincts and voting sites; maintaining voter registrations; administering candidate office filings; ballot preparation; and conducting One-Stop absentee voting,

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	275,610	452,295	393,991	399,573	
Operations	167,477	375,881	296,574	296,657	
Capital Outlay	40,576	0	0	0	
<b>Total Expense</b>	<b>483,663</b>	<b>828,176</b>	<b>690,565</b>	<b>696,230</b>	<b>-16%</b>
<b>REVENUES</b>					
Intergovernmental	40,576	0	0	0	
Fees & Other	216	109,949	4,000	4,000	
<b>Total Revenue</b>	<b>40,793</b>	<b>109,949</b>	<b>4,000</b>	<b>4,000</b>	<b>-96%</b>
<b>STAFFING</b>					
FTE Positions	6.83	8.13	7.83	7.83	

## BUDGET HIGHLIGHTS / CHANGES:

- Utilizing three "Rovers" during the municipal elections helped with the uniformity of our precincts, ADA compliance, the equal application of the laws and a problem free election. The Board plans to increase this number for the 2008 General Election to 6 or 8 "Rovers" which would reduce the number of precincts visited per person.
- The Board will include "Satellite Voting" for the 2008 General Election to help ease the lines on election day and make voting more convenient to the voters in Cabarrus County. Voting will occur prior to November 4<sup>th</sup> at the Board of Elections office (or a facility close to the Board office) and two additional locations: Kannapolis Train Depot and Harrisburg Library.
- The November 4<sup>th</sup> General Election will generate approximately 70 percent turnout. Therefore, the Board has budgeted for more officials to work each precinct.

# Board of Elections

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Implemented a “Rovers” program whereby officials were trained in all aspects of election and utilized as “Rovers” for designated precincts on election day to help the poll workers perform their duties, answer questions, insure adequate supplies and handles any machine malfunctions at the precinct. 39 out of 40 precinct officials rated the “Rovers” a score of 8 and above (Rating on scale of 1 to 10, with 10 being the best). The Rovers met after the election to give the Board and staff an update on ADA accessibility problems, signage problems and to provide ideas on improving the way the voter process is handled in the field on Election Day.
- Reduced paperwork from six forms to one, reduced errors and stream lined voting by implementing the use of ATV (authorization to vote) forms rather than the traditional poll book and registration printouts on election day. This process moved the voters through the voting process more efficiently than the poll books used in the past. This process also helped staff keep up with voter registration record changes made on election day and improved the efficiency of our post-voter history audits.
- The State Board performed a “Wellness check” on the Cabarrus County Board of Elections to evaluate the office’s performance in carrying out all duties mandated by the NCGS 163. Our office passed this check with no recommendation for change in our procedures.
- Held a very successful 2007 municipal election. The election was conducted for the county’s five municipalities without any glitches. A post election mandated sample hand-to-eye count was conducted in randomly selected precincts and showed that each machine used was tabulating properly. Our audits reflect all votes that were eligible were counted correctly and all ballots/supplies/equipment was properly accounted for.

## PERFORMANCE SUMMARY:

- GOAL:** To reduce the wait to vote on election day, reduce lines at the polls, and reduce the number of errors at the precinct.
- OBJECTIVE:** Train 6 to 8 officials for each “Satellite” location to follow and implement the laws of early registration and voting and to implement procedures to secure the ballots and the vote totals at each site.
- OBJECTIVE:** Increase the number of “Rovers” on election day which will reduce the number of precincts each “Rover” is required to visit.

## Board of Elections

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MEASURES	CY 2007 ACTUAL	CY 2008 ESTIMATE	FY 2009 OBJECTIVE
Incorporate locations for "Satellite Early Voting" during the November General Elections	-	2	2
Reduce the number of precincts that the "Rover" needs to visit	10 precincts ea.	5.75 precincts ea.	10 precincts ea.
State and Federal Mandates Met	100%	100%	100%
# of Contested Election Results	None	None	None
Accurate Canvass of Elections Results Provided to the State within the Statutory Time	Yes	Yes	Yes
% of Voter Turnout at each specific election	12% Municipal	70% General	20% Municipal
People Qualified to Register in Cabarrus County	116,842	119,762	122,757
Registered Voters at date of specific election	95,000	100,000	102,000
Percent of Eligible Voters registered	81%	83%	83%

# Register of Deeds

**MANDATED SERVICE:** Constitutional Office operating under NC General Statutes and County resolutions

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

**PROGRAM DESCRIPTION:** The Registrar of Deeds is the legal custodian of and is responsible for accurately recording, indexing, storing and preserving Cabarrus County births, deaths, marriage records, veteran discharges, notary public records, subdivision maps, condo plans and all other land related documents which includes deeds, deeds of trust, agreements etc. This office also prepares paperwork for amendments on birth and death certificates, legitimations and delayed birth certificates.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	510,232	503,310	522,262	522,262	
Operations	240,420	267,157	270,764	270,764	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>750,652</b>	<b>770,467</b>	<b>793,026</b>	<b>793,026</b>	<b>3%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	3,074,567	3,446,000	2,929,500	2,929,500	
<b>Total Revenue</b>	<b>3,074,567</b>	<b>3,446,000</b>	<b>2,929,500</b>	<b>2,929,500</b>	<b>-15%</b>
<b>STAFFING</b>					
FTE Positions	10.43	10.43	10.43	10.43	

## BUDGET HIGHLIGHTS / CHANGES:

- Due to age, as well as to aid in ergonomic safety of employees, desks and chairs are budgeted for replacement.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Upgraded electronic receipting system for the second time in order to keep daily, monthly and yearly totals of different information in addition to automatically assigning document book and page numbers and instrument numbers (Paid for from Register of Deeds Automation Enhancement and Preservation Fund).
- Completed scanning project of land records vault which will allow index and images (1792 thru current) to be used in disaster recovery, internet and in-house intranet (Paid from Register of Deeds Automation Enhancement and Preservation Fund).
- Completed scanning project of vital records vault consisting of births, deaths, marriages, delayed births (1856 thru current) to be used in disaster recovery and linked to in-house database (Paid from Register of Deeds Automation Enhancement and Preservation Fund).



# Register of Deeds

## PERFORMANCE SUMMARY:

MEASURES*	CY 2007* ACTUAL	CY 2008* ACTUAL	CY 2009* ESTIMATE
Births recorded in Cabarrus County	3,004	2,968	3,000
Deaths recorded in Cabarrus County	1,418	1,380	1,400
Marriage licenses issued	1,313	1,414	1,400
Subdivision plats/condo plans filed	319	400	400
Land record documents recorded	48,762	46,376	50,000
Military Discharges recorded	239	294	300
Number of land record document pages scanned	271,250	260,000	270,000
Office of Vital Statistics permanent birth amendments	--	1,013	1,050

*\*This information is reported by calendar year versus fiscal year*

**GOAL:** Expand customer service by implementing use of NC Vital Records program which gives Register of Deeds access to birth records for the entire state.

**OBJECTIVE:** To issue customers certified copies of birth certificates, no matter in which county the birth occurred, which saves customer time in receiving it from another county or Vital Records in Raleigh.

**OBJECTIVE:** To complete amendments to birth certificates, no matter which county the birth occurred, saving the customer time in getting a corrected copy of the birth certificate.

MEASURES	CY 2007* ACTUAL	CY 2008* ESTIMATE	CY 2009* OBJECTIVE
Issue birth certificates that occurred in other counties	--	100	100
Complete amendment forms for customers who were born in other counties	--	25	25

Note: The implementation of this NC Vital Records program was delayed by State

*\*This information is reported by calendar year versus fiscal year*

**GOAL:** Improve efficiency and customer access by implementing electronic recording of land record documents during CY 09.

**OBJECTIVE:** During CY 08, investigate all avenues for information on electronic recording.

**OBJECTIVE:** Work with vendor on hardware and software that will need to be installed.

MEASURES	CY 2007* ACTUAL	CY 2008* ESTIMATE	CY 2009* OBJECTIVE
Attend workshops and training sessions	--	5	3
Work with vendor after each workshop	--	5	3

Note: More legislation must be passed to record all types of documents electronically

*\*This information is reported by calendar year versus fiscal year*

# Finance

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**MANDATED SERVICE:** NCGS 159-24

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

**PROGRAM DESCRIPTION:** The Finance Department is responsible for managing all fiscal affairs of the County and providing financial and administrative support to the operating departments. Activities include accounting, payroll, debt administration, investments, internal auditing, purchasing, capital asset control, contract administration, financial planning, budgeting, and performance programs.

**BUDGET SUMMARY:**

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	726,473	831,621	909,044	888,405	
Operations	119,868	134,889	167,874	164,676	
Capital Outlay	0	0	42,000	42,000	
<b>Total Expense</b>	<b>846,342</b>	<b>966,510</b>	<b>1,118,918</b>	<b>1,095,081</b>	<b>13%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	11.38	11.50	12.50	12.03	

**BUDGET HIGHLIGHTS / CHANGES:**

- New part time Accountant position approved for increased workload within department.
- Planning for a bond referendum and multiple debt issues over several years for school construction.
- Issue debt for the final phase of the Justice Center project.

**FY 2008 MAJOR ACCOMPLISHMENTS:**

- Awarded the Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 22<sup>nd</sup> consecutive year and GFOA Distinguished Budget Presentation Award for the 11<sup>th</sup> year.
- Issued \$65.7 million in COPS and COPS Refunding for schools.
- Implemented electronic auctions for disposal of surplus property.
- Start-up of internal control reviews of County departments.
- Public Executive Leadership Academy completed by the Finance Director/Deputy County Manager.

# Finance

## PERFORMANCE SUMMARY:

- GOAL:** To improve delivery of service and achieve efficiencies in productivity and costs.
- OBJECTIVE:** Reduce payment turnaround time to vendors and reduce check processing costs through increased electronic transfers.
- OBJECTIVE:** Reduce costs associated with storage and disposal of surplus items and increase revenue from sales by implementing on-line auctions.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Accounts Payable (AP) Checks Issued	17,991	18,350	18,900
AP Electronic Payments Processed	7,962	8,121	8,365
Requisitions processed within one business day	98%	98%	100%
Annual Net Revenue from Surplus Property	\$2,226	\$40,000	\$45,000
# of Surplus Auctions Conducted	3 (on-line)	40 (on-line)	50

- GOAL:** To ensure the continued financial stability for Cabarrus County Government.
- OBJECTIVE:** Maintain or improve General Obligation Bond rating which contributes to lower cost of debt.
- OBJECTIVE:** Maximize investment of County funds.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Moody's GO Bond Rating	Aa2	Aa2	Aa2
Standard & Poor's GO Rating	AA	AA	AA
Fitch's GO Rating	AA	AA	AA
Interest Rate for Bond/COP Sale	4.34%	4.00	TBD
Percent of Cash Actively Invested	100%	100%	100%
Average yield on investments	5.00%	4.00%	2.0

- GOAL:** To protect the financial integrity of County operations by ensuring that policies and procedures are in place and enforced.
- OBJECTIVE:** Complete a physical audit for a minimum of 25% of the County's capital asset inventory.
- OBJECTIVE:** Evaluate internal controls in a minimum of three County departments handling payments or billing.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Internal Control Evaluations Completed	3	3	3
% of Total Assets Audited	25%	25%	25%

# Information Technology Services

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**MANDATED SERVICE:** No

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

## **PROGRAM DESCRIPTION:**

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

**Systems and Network Management and Support:** This ITS division is responsible for maintaining the County's information systems and telecommunications networks. This technical support group provides hardware and software installation, configuration, maintenance, technical support, and/or consulting services for all of the County's departments and agencies. The County's systems and networks include: Windows servers, RS6000 AIX servers, MPE/ix server, Windows 2000 and Windows XP PC workstations, several local area networks, a wide area network, and associated operating environments, application software, and peripheral devices. ITS also provides move, add, change, and limited install, maintenance, and repair support for the voice network, and coordinates directly with vendor technicians during major events. This ITS division provides support seven days a week, twenty-four hours a day. ITS Systems is responsible for daily backup of all County data residing on all network servers, reorganizing data for faster access, protecting user data, and processing and responding to user requests for assistance.

**Application Development:** ITS analyst/programmers design, develop, and implement software applications for County departments. Analysts consult with department managers to analyze user needs, design database structure, and establish system interfaces. Programmers code, test, and implement the software applications. This division is committed to helping departments automate business processes and improve efficiency of services to citizens.

**Training:** ITS provides regularly scheduled end user training classes in all levels of Microsoft products. Utilizing the County Intranet, employees can check the current class schedule, request new classes, and access online class manuals and how-to guides.

**Web Development:** This unit of ITS is responsible for the design and maintenance of the Web presence of Cabarrus County, the Cabarrus Arena and Events Center, and the Cabarrus County Sheriff's Office on the Internet. Services include web page design, development, and content management including e-commerce, new groups, and forms design.

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

**Mail Courier:** This ITS division provides interdepartmental mail/courier service County-wide and book courier service to the four County libraries. Mail couriers process all incoming and outgoing U.S. Postal Service mail. Mail is picked up each morning from the post office, sorted, and distributed to boxes in the mailroom of the Governmental Center. After returning from the morning mail courier route, mail is again picked up from the post office and from various departments within the Governmental Center. Processed mail is delivered to the post office at 3:30 p.m.

# Information Technology Services

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

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY2009	ADOPTED FY2009	% CHANGE FY 08 to FY 09
Personal Services	1,308,641	1,447,489	2,045,792	1,935,627	
Operations	856,242	1,053,966	1,090,625	1,089,194	
Capital Outlay	270,353	140,400	131,600	106,600	
<b>Total Expense</b>	<b>2,435,237</b>	<b>2,641,855</b>	<b>3,268,017</b>	<b>3,131,421</b>	<b>19%</b>
<b>REVENUES</b>					
Intergovernmental	5,348	5,350	0	0	
Fees & Other	16,502	14,500	252,258	191,270	
Other Financing	56,849	67,413	70,110	72,223	
<b>Total Revenue</b>	<b>78,699</b>	<b>87,263</b>	<b>322,368</b>	<b>263,493</b>	<b>202%</b>
<b>STAFFING</b>					
FTE Positions	20.00	21.00	29.0	27.00	

## BUDGET HIGHLIGHTS / CHANGES:

- This year's budget includes the implementation of authenticated, secure digital signature capability for e-mail and other electronic documents. Also included is the transfer of two help desk personnel from the DSS budget to the ITS budget and four new positions—a database administrator, support supervisor, systems administrator, and analyst/programmer.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- ACCELA AUTOMATION IMPLEMENTATION** – land management software that provides for increased efficiency in planning, zoning, permitting, and inspections. Also interfaces with county GIS and master address databases, providing more efficacious support of related operations. All county departments, municipalities, and the public are identified stakeholders.
- MUNI-AGENDA IMPLEMENTATION** – automates workflow system for BOC agenda preparation. All county departments are identified stakeholders.
- OBLIQUE IMAGERY** – ongoing digital, aerial, oblique imagery (pictures taken to provide views of all sides of a structure), and measuring software. Allows users to obtain measurements such as distance, height, elevation, and area directly from the oblique images. Identified stakeholders are tax revaluation, emergency management, law enforcement, district attorney, fire/rescue, and planning.
- E911 ADDRESS COORDINATION** – ongoing coordination of address assignments throughout the county for the benefit of emergency first responders, building inspectors, and other county personnel as well as the general public. Work is well under way with the municipalities to eliminate duplicate subdivision and street names and standardize addressing for public safety and commerce.

# Information Technology Services

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- **TRAINING** – ITS conducted several hundred hours of training during the fiscal year for the benefit of all county departments and the public.
- **ROUTEMATCH SOFTWARE IMPLEMENTATION** – software designed to enhance the route assignments for county transportation drivers, making the county transportation system more efficient, while simplifying the tracking, reporting, and billing for trips.

## PERFORMANCE SUMMARY:

- GOAL:** Continuous improvement in the overall quality of ITS services.
- OBJECTIVE:** Develop and maintain good responsive relationships with our customers.
- OBJECTIVE:** Make effective and efficient use of all technology resources.
- OBJECTIVE:** Meet existing and plan for future technology requirements.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Computer Systems and Network Availability	98.7%	98%	98.5%
8 hour or less response time to work order requests	98.2%	98%	98%
Number of personal computers supported	816	825	850
Number of servers supported	32	35	38
Work order requests	5592	6000	6200
Work order person/hours	18,496	19,700	22,000
Mean time to restore incidents in less than 2 hours	-	95%	97%
Incidents resolved by target resolution time	-	95%	98%
Percentage of problems open longer than 30 days	-	57%	45%
Customer satisfaction rating of satisfied or above	-	90%	91%
Project management satisfaction rating of satisfied +	-	90%	91%
Percentage of service disruptions caused by a change	-	7%	5%
ITS employees job satisfaction rating of satisfied +	-	90%	91%

# General Services – Grounds

**MANDATED SERVICE:** No

**MISSION:** To provide efficient, clean and safe outdoor facilities and grounds thus maximizing their useful life and providing a productive environment for use by the general public.

**PROGRAM DESCRIPTION:** Provides general grounds maintenance and landscape improvements to Cabarrus County parks, properties and leased sites. This program is responsible for all grounds maintenance to properties including mowing; trimming; aeration; fertilizing; over-seeding; chemical applications; watering plants; plant bed maintenance (including weeding, pruning, mulching, and replanting); general landscaping; parking lot and sidewalk repair; tree maintenance; snow and ice removal; collection of leaves; general outdoor facilities maintenance; parks athletic field preparation and litter pickup. Private contractors perform mowing to public sites (including North Cabarrus Park, Camp Spencer, Pharr Mill Park, and Stonewall Jackson Soccer Complex).

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	332,138	388,733	408,720	410,449	
Operations	431,346	709,289	747,382	735,463	
Capital Outlay	0	84,883	223,265	62,500	
<b>Total Expense</b>	<b>763,484</b>	<b>1,182,905</b>	<b>1,379,367</b>	<b>1,208,412</b>	<b>2%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	9.00	9.00	9.00	9.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Supplies and materials for Frank Liske Softball Complex, trails, additional School/Park site startup materials and Justice Center materials.
- Upgrades to Frank Liske Park Soccer complex irrigation system, controls, valves, heads and dedicated transfer water line between ponds.
- Repave the parking lot at Cooperative Extension.

# General Services – Grounds

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Development of comprehensive turf management plan for the soccer complex.
- Development of comprehensive hours of operation for soccer field usage.
- Development of shared soccer calendar that allow proper maintenance as well as calculation of hours of operation.
- Completed renovations to FLP Soccer Complex.
- Helped with the preparations to open Pharr Mill Park.
- Construction of a shelter for grounds maintenance equipment.
- Removed hazardous dead trees from Camp Spencer, Pharr Mill and North Cabarrus Parks.
- Obtained needed new and replacement grounds maintenance equipment.

## PERFORMANCE SUMMARY:

**GOAL:** Insure adequate planning to address grounds maintenance needs for current and future use by citizens.

**OBJECTIVE:** Maintain proper responses to work orders for special projects.

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

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of non-park acres maintained	293	293	293
Completed work orders for non-park properties	1319	1533	1748

**GOAL:** To understand the needs of Parks and Recreation in order to provide adequate service.

**OBJECTIVE:** To improve the communications between Parks and Grounds Maintenance to provide sufficient level of services to the public.

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

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of park acres maintained	413	413	413
Completed work orders for all park maintenance	1902	2255	2615



# General Services – Administration

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**MANDATED SERVICE:** No

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

**PROGRAM DESCRIPTION:** The Administrative Division is responsible for planning, organizing and directing activities of the General Services Department. It is also responsible for human resources, payroll, budgeting and training, as well as developing and implementing programs for all divisions of the department: GSA Administration, Building Maintenance, Grounds Maintenance, Facility Services, Fleet Maintenance, and Street Sign Maintenance. Other responsibilities include assisting with proper asset management of all county property.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	178,789	203,653	272,349	273,644	
Operations	577,593	793,451	1,047,163	1,047,182	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>756,382</b>	<b>997,104</b>	<b>1,319,512</b>	<b>1,320,826</b>	<b>32%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	64,852	164,051	39,543	39,543	
<b>Total Revenue</b>	<b>64,852</b>	<b>164,051</b>	<b>39,543</b>	<b>39,543</b>	<b>-76%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	4.00	4.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Significant Budget increase due to utilities for new Justice Center.
- A new Sustainability Manager position is funded.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Accurately accounted for, recorded, and tracked all utility accounts for the entire county.
- Provided support to agencies of Cabarrus County.

## General Services – Administration

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### PERFORMANCE SUMMARY:

**GOAL:** Ensure financial accountability and responsible asset management.

**OBJECTIVE:** To implement best management practices to lead department into the 21<sup>st</sup> century.

**OBJECTIVE:** Investigate all avenues to improve customer service/services provided.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Daily number of calls received by GSA Admin.	20	19	18
Daily work order related calls received	14	15	8
Number of invoices processed for payment for five divisions	8,115	9,075	9,157
Number of timesheet data entered bi-weekly	53	55	55
Number of drop-in visitors/delivery by GSA Admin.	530	720	960
Monthly energy usage data captured and processed	353	375	447
Yearly, approximate number of faxed materials received & sent by GSA to divisions and county depts.	3,125	3,130	3,000

# General Services – Street Sign Maintenance

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**MANDATED SERVICE:** Yes. North Carolina Department of Transportation.

**MISSION:** To provide cost effective, high quality street sign maintenance and repair that will ensure adequate 911 responses by local authorities in emergencies, as well as general directional information to the general public, and to provide high quality ADA and directional signage to support customer department's operability.

**PROGRAM DESCRIPTION:** This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County. Additionally, the City of Kannapolis and Towns of Mt. Pleasant and Harrisburg contract for the fabrication of street signs for their respective jurisdictions. The division also installs zoning and public notice signs and has become the sign department for internal and external building signs, which in the past has been contracted to sign companies. Signs are produced by means of a computerized sign system, transferred to aluminum blanks, mounted on poles, and then installed on location. The street signs that are produced are essential to the 911 services provided by the local authorities, i.e. Sheriff, EMS, City Police and Highway Patrol.

**NC DOT REGULATIONS:** All traffic signs should be kept in proper position, clean and legible at all times. Damaged signs should be replaced without undue delay. To assure adequate maintenance, a suitable schedule for inspection, cleaning, and replacement of signs should be established. Employees of street and highway organizations, police and other government employees whose duties require that they travel on the highways should be encouraged to report any damaged or obscured signs at the first opportunity. Special attention and necessary action should be taken to assure that weeds, trees, shrubbery and construction materials do not obscure the face of any sign. A regular schedule of replacement of lighting for illuminated signs should be maintained

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	88,236	97,179	105,195	105,195	
Operations	43,893	63,631	59,419	59,419	
Capital Outlay	0	6,500	0	0	
<b>Total Expense</b>	<b>132,130</b>	<b>167,310</b>	<b>164,614</b>	<b>164,614</b>	<b>-2%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	3,850	5,000	2,000	2,000	
<b>Total Revenue</b>	<b>3,850</b>	<b>5,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-60%</b>
<b>STAFFING</b>					
FTE Positions	2.00	2.00	2.00	2.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Investigate sign machine and software for production of brail signage for buildings.

## General Services – Street Sign Maintenance

### FY 2008 MAJOR ACCOMPLISHMENTS:

- Purchased and implemented program for in-house custom metal fabrication with use of metal break and bulk aluminum sheeting products.
- Fabricated and installed building signage to help pass inspection by State jail inspector for the new Jail Annex Building.

### PERFORMANCE SUMMARY:

**GOAL:** To provide the highest quality street sign system to ensure prompt location by emergency response personnel (Fire, Police, and EMS) in the event of an emergency.

**OBJECTIVE:** To provide prompt attention to missing or down signs.

**OBJECTIVE:** To provide regular inspection of street signs for legibility.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Completed Street Sign Repair/Replacement Work Orders	572	700	800
% of Man hours used for Street Sign Repair/Replacement (1-Sign Tech, 1-Temp Sign Tech)	33%	40%	46%
Completed Zoning Sign Work Orders	51	60	65
% of Man hours used for Zoning Sign Work Orders	2%	2%	4%

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

**OBJECTIVE:** To meet the growing, diverse signage needs of customer departments including bilingual signage, custom signage, directional signage, etc.

**OBJECTIVE:** To provide cost effective and prompt response for special event signage for departments—Parks, Senior Center, Arena, Fair, etc.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Completed Building Sign Work Orders	317	400	500
% of Man Hours used for Building Signage	8%	23%	29%
Completed Special Event Signage Work Orders	10	35	40
% of Man Hours used for Special Events Signage	2%	2%	2%
% of Man Hours used for Assisting with Building Maintenance Special Projects	21%	2%	1%
% of Man hours used for Research, Planning, Inspections	34%	31%	18%

# General Services – Building Maintenance

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**MANDATED SERVICE:** No.

**MISSION:** To provide a cost effective and highly efficient preventative maintenance and repair program that supports customer department's operability, ensuring asset preservation and conservation of energy and natural resources within building systems.

**PROGRAM DESCRIPTION:** This program is responsible for planning, directing and providing cost-effective maintenance and repair for 56 county-owned facilities and structures and 33 leased structures, totaling 971,749 square feet; and housing approximately 770 county employees, 144 Health Alliance employees and 115 state and federal employees. General Services ensures building safety and optimum performance by providing preventative maintenance and repair of mechanical, electrical, plumbing, heating, air-conditioning, and ventilation systems. Other services include interior and exterior structural repairs, and preparing cost estimates and supervising minor renovations, repair projects and specialized maintenance services such as the computerized HVAC control system, emergency generators, and elevators.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	477,082	534,507	563,377	567,816	
Operations	984,737	1,311,208	1,990,984	1,979,050	
Capital Outlay	104,918	71,500	32,000	32,000	
<b>Total Expense</b>	<b>1,566,737</b>	<b>1,917,215</b>	<b>2,586,361</b>	<b>2,578,866</b>	<b>35%</b>
<b>REVENUES</b>					
Intergovernmental	56,614	51,760	43,000	47,000	
Fees & Other	22,832	20,000	32,000	32,000	
<b>Total Revenue</b>	<b>79,446</b>	<b>71,760</b>	<b>75,000</b>	<b>79,000</b>	<b>10%</b>
<b>STAFFING</b>					
FTE Positions	9.00	9.00	10.00	10.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Continue maintaining current assets, valued at over \$70,000,000, through repair and replacement projects in all departments.
- Expansion of the Building Maintenance program with contract labor to include a property management firm to handle the maintenance and repair of the newly constructed Jail Annex and Sheriff's Administration facilities.

# General Services – Building Maintenance

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Completed 101 special projects from various budgets and county departments including Courts, CIP and Landfill costing \$1,209,146, including Door Replacements, Roof Replacements, Generator Installations, HVAC Projects, Restroom Stall Partitions, Paint and Carpet in various locations, and various renovations to County Facilities.
- Implemented Inspection Matrixes to better schedule and maintain required inspections of Fire and Security Systems, Fire Extinguishers, Backflow Preventers, Elevators, Fire Suppression Systems and Power Generation Systems.
- Created a project cost-tracking matrix to effectively manage the costs of each project and to identify where funds may be available for unscheduled projects.
- Implemented a Remote Generator System for monitoring and switching emergency generators to emergency power when needed.
- Initiated and began implementation of energy efficient lighting and plumbing fixtures to help conserve natural resources and lower utility operating costs.
- Worked on better utilization of the Siemens Energy Management System by setting up alarmable points to notify on-call staff when major problems are occurring, which has enabled prompt response and minimized downtime.

## PERFORMANCE SUMMARY:

**GOAL:** To provide a highly efficient and effective preventative maintenance and repair program for all HVAC, electrical, plumbing and structural equipment in all county-owned and leased buildings, and to maintain a prompt response time for repairs. Also, to perform routine preventative maintenance and inspections for emergency generator and fire equipment.

**OBJECTIVE:** To efficiently schedule and carry out preventative maintenance on all HVAC equipment to increase its longevity and reduce down time and to effectively maintain standard comfort levels in all occupied space.

**OBJECTIVE:** To provide high quality repairs in a timely manner, to help reduce down time and ensure facility longevity.

**OBJECTIVE:** To ensure emergency generators and fire equipment function properly when needed, ensuring its longevity and the safety of all employees and patrons.

## General Services – Building Maintenance

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MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Completed HVAC PM Work Orders	407	300	450
% of Man hours utilized for HVAC PM	11%	8%	10%
Completed HVAC Repair/Temp Adjustment Work Orders	754	856	800
% of Man hours used for HVAC Repairs/Temp Adjustment Work Orders	12%	14%	13%
Completed, Electrical, Plumbing, Structural Work Orders	2667	2900	3500
% Man hours used for Repairs Work Orders	52%	57%	57%
Completed Generator/Fire and Electrical Equipment PM Work Orders	175	200	225
% of Man hours used for PM Work Orders	3%	3%	4%
Emergency Call Back Responses	73	85	95
% of Man hours used for Emergency Call Responses	1%	2%	2%
Completed Miscellaneous Work Orders (Pictures, Shelves, Bulletin Boards, Furniture, etc.)	626	500	600
% of Man hours used for Misc. Work Orders	10%	8%	10%
% of Hours Used for Planning, Scheduling, Paper Work, Research, Meetings, Etc.	11%	8%	4%

# General Services – Facility Services

**MANDATED SERVICE:** No.

**MISSION:** To ensure that all employees and citizens of Cabarrus County have a clean and healthy environment for work, business and recreation.

**PROGRAM DESCRIPTION:** Facility Services provides efficient, cost effective facility maintenance services for all Cabarrus County facilities. It is also responsible for the custodial maintenance of facilities and parks, day-to-day cleaning, assisting with the recycling program, office relocations/redesign, collecting trash, pick up all surplus items, assisting in security of County facilities, disposal of departments' files and records, and inspection of facilities. The department performs floor care and carpet care. The department provides on-call services after hours, weekends and holidays; assists in case of emergencies, fire alarms, etc.; delivers supplies and removes ice and snow from County walkways during inclement weather.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	833,421	989,108	1,037,279	1,038,204	
Operations	151,205	182,918	230,922	220,935	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>984,627</b>	<b>1,172,026</b>	<b>1,268,201</b>	<b>1,259,139</b>	<b>7%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	40,138	38,472	0	0	
<b>Total Revenue</b>	<b>40,138</b>	<b>38,472</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	26.75	29.75	30.15	30.15	

## BUDGET HIGHLIGHTS / CHANGES:

- New part-time position funded to handle weekend-only service for various parks, to be primarily located at Frank Liske Park. This request came on the behalf of the Parks Department and is requested based on the increased use of the park on the weekends and the lack of time for the Rangers to handle the amount of weekend cleaning required to keep the park presentable.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Continued to gain departmental cooperation in planning efforts and preventative maintenance that eliminate difficult cleaning jobs.
- Established a shared calendar for all relocation and floor care projects as a means of tracking frequency and cost.
- Established a shared calendar for use at the Human Service Center building to improve communication for the three current tenant's set-up requests and to ensure proper set-ups.
- Established a rotation program with staff to familiarize the employees with various buildings to avoid confusion and unfamiliarity with locations when staffing has to be switched to cover for absences.



## General Services – Facility Services

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- Completed a “Flex-Matrix” to evaluate the staff on core competencies and various other skills to improve skill set utilization.
- Continued to improve departmental goals and handle unexpected projects that interfere with project schedules.
- Completion of all work orders in a timely manner as requested.

### PERFORMANCE SUMMARY:

**GOAL:** To provide highest quality of cleaning service for county government.

**OBJECTIVE:** To improve efficiency standards to achieve specific outcomes.

**OBJECTIVE:** To improve services by challenging staff to work smarter and more creatively. To provide adequate training in productive techniques to improve the level of services.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Inspection work orders	53	72	85
Completed work orders	1224	1596	1485
Misc work orders	151	163	145
% Labor hours utilized assisting Recycling Program	12%	10%	15%
% Labor hours utilized for after-hour responses	10%	25%	25%

**GOAL:** Improve services provided to county departments.

**OBJECTIVE:** Coordinate and schedule with county departments in a more effective manner.

**OBJECTIVE:** To encourage innovative ideas and concepts for facility services.

**OBJECTIVE:** To retain highly motivated and qualified employees.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Square feet carpet cleaned	194,956	397,483	495,025
Square feet tile floor, stripped, waxed and buffed	172,842	280,435	365,228
% of work orders completed within 3 days	90%	90%	100%
% of work orders completed by due date	95%	100%	100%
% of misc/unexpected work orders requested	75%	95%	95%

# General Services – Fleet Maintenance

**MANDATED SERVICE:** No.

**MISSION:** To provide a maintenance program responsive to the needs of all County Departments that assures each vehicle and/or piece of equipment is safe, dependable, and operates at the lowest cost per mile and/or hour.

**PROGRAM DESCRIPTION:** The Fleet Maintenance program is responsible for the maintenance and repairs of rolling stock of vehicles and various types of motorized equipment for all Cabarrus County departments. Preventive and routine maintenance and repairs are performed on over 350 units of equipment, (43% emergency vehicles) including cars, hybrid vehicles, trucks, SUV's, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, EMS and Sheriff Department emergency vehicles. This program also provides mobile service to each EMS location: Midland, Kannapolis, Mt. Pleasant, Harrisburg, and four Concord stations allowing vehicles to remain in their service districts. An on-call mechanic is provided for road service and inclement weather, 24 hours a day, 7 days a week.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	268,601	295,331	352,093	306,722	
Operations	16,254	50,675	59,886	53,094	
Capital Outlay	0	443,000	696,000	696,000	
<b>Total Expense</b>	<b>284,856</b>	<b>789,006</b>	<b>1,107,979</b>	<b>1,055,816</b>	<b>34%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	6,487	9,700	6,500	6,500	
<b>Total Revenue</b>	<b>6,487</b>	<b>9,700</b>	<b>6,500</b>	<b>6,500</b>	<b>-33%</b>
<b>STAFFING</b>					
FTE Positions	5.00	5.00	6.00	5.00	

## BUDGET HIGHLIGHTS / CHANGES:

- A space and facility needs study completed in FY 08 recommended two new mechanic positions by 2010. One new mechanic position was requested for FY 09, however, has been unfunded.
- The Fleet Maintenance Division is equipped to maintain, modify, or repair all county-owned vehicles in-house, keeping costs to a minimum.
- With limited space and personnel, and an addition of 12 vehicles this fiscal year, we strive to continue providing an excellent level of service.

# General Services – Fleet Maintenance

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Continued to provide an excellent preventive maintenance program allowing emergency vehicles to keep response times to a minimum.
- Completed work orders in a timely manner keeping costs down and down-time to a minimum.
- Installed and/or changed equipment on 42 Sheriff Department vehicles.
- Continued to keep records and process invoices in a timely manner.
- Developed an inventory of equipment mounted on Sheriff Department vehicles that automatically updates as more vehicles and equipment are added which may assist the Sheriff Department personnel while ordering their equipment and vehicles.
- Conducted a survey of surrounding counties concerning hybrid technology.
- Shared calendars with key personnel to better communicate within our department.
- Assisted the Finance Department with the sale of surplus vehicles on the auction website.
- Ordered and processed the purchasing of 18 new vehicles for various County departments.

## PERFORMANCE SUMMARY:

**GOAL:** To provide a thorough, high quality vehicle preventive maintenance program for all County departments.

**OBJECTIVE:** To efficiently schedule preventive maintenance in order to keep down-time to a minimum.

**OBJECTIVE:** To effectively utilize available labor hours for scheduled preventive maintenance and related repairs.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Completed work orders for PM, repairs, and modifications	6508	6700	6900
Employee/Licensed Vehicle ratio (1Supervisor, 3 Mechanics)	58 4 employees 231 vehicles	64 4 employees 253 vehicles	53 5 employees 265 vehicles
Labor hours utilized for preventive maintenance and repairs found during preventive maintenance	82%	87%	85%
Labors hours utilized for unscheduled maintenance, ordering parts, maintaining shop and equipment, and paper work	5%	5%	5%
Labor hours utilized for installing equipment on emergency vehicles (Sheriff and EMS)	13%	8%	10%

## General Services – Fleet Maintenance

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**GOAL:** To address the special needs of Grounds Maintenance with regard to providing scheduled service coordinated with their seasonal duties.

**OBJECTIVE:** To improve turnaround time for Grounds Maintenance equipment.

**OBJECTIVE:** To improve preventive maintenance program for seasonal equipment by scheduling as their season dictates.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of Grounds Maintenance equipment	136	140	145
Average turnaround time for repairs on grounds equipment	12 hours	8 hours	8 hours
Preventive Maintenance appointments	N/A—subbed out due to lack of personnel	2 per week	4 per week

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

**OBJECTIVE:** To transition the county fleet to more energy efficient vehicles.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Hybrid/Alternative Vehicles/Fuel Run Vehicles Ratio	1/231	4/253	31/265

# Parks

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**MANDATED SERVICE:** No. Enabled by N.C. General Statutes 160A 350-356.

**MISSION:** The Mission of the Cabarrus County Parks Department is to enrich the quality of life of the citizenry and visitors to Cabarrus County by providing passive and active leisure opportunities through quality parks, trails, nature/wildlife interpretation, open space, and school parks; year-round athletic programs; and special events that educate and develop creativity and skills.

**PROGRAM DESCRIPTION:** With the reorganization of the department, the emphasis has moved to education and interpretation of the natural resources located within the parks. Youth athletics is still facilitated through the department and adult softball is offered at Frank Liske Park. The day camp program has shifted emphasis to "Discovery" of the natural resources located in the parks. The department operates and maintains four (4) county-wide parks and thirty-seven (37) school-parks.

The department provides matching grant monies for civic and community groups to construct or improve facilities or acquire land for community use. Additionally, the department continually seeks available land for the development of future parks.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	587,735	668,431	834,931	838,794	
Operations	384,349	366,219	412,375	402,439	
Capital Outlay	205,779	273,840	124,000	124,000	
<b>Total Expense</b>	<b>1,177,863</b>	<b>1,308,490</b>	<b>1,371,306</b>	<b>1,365,233</b>	<b>4%</b>
<b>REVENUES</b>					
Intergovernmental	9,500	0	0	0	
Fees & Other	324,214	313,900	223,900	223,900	
<b>Total Revenue</b>	<b>333,714</b>	<b>313,900</b>	<b>223,900</b>	<b>223,900</b>	<b>-29%</b>
<b>STAFFING</b>					
FTE Positions	14.51	17.80	18.80	18.80	

## BUDGET HIGHLIGHTS / CHANGES:

- Addition of a full-time Park Ranger at North Cabarrus Park approved.
- Implementation of nature/interpretive education classes and information at all parks.
- Background screening for all Park Rangers
- Nature/Interpretive education training for all park staff.
- Contract with a commercial vendor for the operation of ball field concessions and all vending operations.
- Contract with a commercial Booking Agent for all adult league softball officials.
- Interpretive signs installed at all parks along with wildlife habitat development.
- Park Administration and Park Operation budgets/revenues are combined into one operational budget.

# Parks

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Reorganization of the department which included development of a North and South Park District, the addition of one (1) new professional staff member and job responsibility changes for staff.
- Change in operational direction to provide nature/interpretive classes and education stations at all parks.
- Two (2) cabins added at Camp T.N. Spencer Park to bring the total to six (6) cabins.
- Celebrated the 25<sup>th</sup> Anniversary of the opening of Frank Liske Park, the first County operated Park.
- Bathhouse design and initial construction on Phase I to open pool to the public at Camp T.N. Spencer Park.
- Completed construction on Cox Mill School Park consisting of three (3) lighted baseball/softball fields, three (3) lighted soccer fields, a walking trail, and concession/restroom building.
- Phase III of North Cabarrus Park was completed. Development included additional nature trail, disc golf, bocce courts, boardwalk around the pond, and additional parking.
- Completed construction and opened Pharr Mill Road Park, a 39-acre passive park located close to Harrisburg. The Park is adjacent to Canterfield Estates and has a walking trail, boardwalk and overlook on Rocky River, a playground, picnic shelters, and one of the oldest cemeteries in Cabarrus County.
- Renovation and replacement at Frank Liske Park of the turf and irrigation system on the soccer complex; renovation of softball field #1 and #2; replacement of Fit Trail stations, barn playground, and volleyball court.
- Replacement of the 25 year old boat dock at Frank Liske Park Lake.
- Identified park lands in Southeast Cabarrus County.
- Working with Cooperative Extension and Soil and Water Conservation District in the planning of a Incubator Farm Park on the Atando Road property.

## PERFORMANCE SUMMARY:

**GOAL:** Increase revenue, park reservations, nature program participation and park visitation for July 1, 2008 – June 30, 2009.

**OBJECTIVE:** To increase awareness of and develop new programs in wildlife, nature and education.

**OBJECTIVE:** To offer on-line reservations for park facilities.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Park Revenue	\$213,900	\$222,900	\$235,000
Park Reservations	2,510	2,750	3,000
Park Visitation	174,500	191,950	209,400
Nature Program Participants	0	350	400

# Concord Library

**MANDATED SERVICE:** No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

**MISSION:** The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

**PROGRAM DESCRIPTION:** The Concord Library (Charles A. Cannon Memorial Library) serves as the main library for the Cabarrus County Public Library. All purchasing, cataloging and processing of library materials, interlibrary loan functions and library-related computer based operations for the county library system are based at the Concord Library. The Cabarrus County Bookmobile which delivers remote library services is based at this location. The primary service area of this library is central Cabarrus County including the City of Concord, an area in which approximately 50,000 Cabarrus County citizens reside. Daily operations include the provision of circulation, reference and juvenile services to the public. The reference division also manages the library Internet system ([www.cabarruscounty.us/library](http://www.cabarruscounty.us/library)) as well as the Local History and Genealogy Collection. The acquisition, processing and distribution of all system collection materials are accomplished at this location. Additional activities include collection development, equipment acquisition and maintenance, the initiation of all maintenance and repairs necessary to assure the continued successful operation of the library and the library system.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	1,039,085	1,116,148	1,192,721	1,194,262	
Operations	345,691	398,721	348,405	348,428	
Capital Outlay	0	23,500	23,000	23,000	
<b>Total Expense</b>	<b>1,384,776</b>	<b>1,538,369</b>	<b>1,564,126</b>	<b>1,565,690</b>	<b>2%</b>
<b>REVENUES</b>					
Intergovernmental	203,647	199,689	192,407	192,407	
Fees & Other	132,451	45,000	48,000	48,000	
Other Financing	0	0	5,000	5,000	
<b>Total Revenue</b>	<b>336,098</b>	<b>244,689</b>	<b>245,407</b>	<b>245,407</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	22.96	23.72	23.72	23.72	

## BUDGET HIGHLIGHTS / CHANGES:

- Installation of Print Management system for all public internet computers at four libraries.
- Will hold first County wide adult reading program in Fall, 2008.

# Concord Library

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- Install Wireless Internet access for library customers using their own computers.
- Purchase DVD/CD disc cleaning system.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Increased circulation of Library materials by 5%.
- Conducted "Let's Talk About It" adult reading discussions funded by a grant from the North Carolina Humanities Council.
- Conducted Summer Reading Programs that enrolled 6500 children, adults and young adults.

## PERFORMANCE SUMMARY:

**GOAL:** To increase use of library services.

**OBJECTIVE:** Increase basic user indicators by 3-5%.

**OBJECTIVE:** Continue to publicize Library Services thru "Race to Gold" marketing program.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Circulation of Library Materials (books & audiovisual)	340,400	345,000	350,000
Reference Transactions	104,102	107,000	110,000
Program Attendance	30,089	32,000	33,500
Monthly Registration	4,627	4,800	4,950
Annual Door Count	224,771	226,000	228,000

**GOAL:** To increase public awareness and use of computer services.

**OBJECTIVE:** Continue to publicize NCLive through County and local media venues.

**OBJECTIVE:** Increase use of NCLive by at least 10%.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Use of NCLive total sessions by patrons	18,228	20,000	22,000
% increase in use of NCLive over prior year	47%	10%	25%+



# Kannapolis Library

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**MANDATED SERVICE:** No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library “secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years.”

**MISSION:** The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

**PROGRAM DESCRIPTION:** Public Library operations encompass the daily operations of the Charles A. Cannon Memorial Library – Kannapolis, a unit of the Cabarrus County Public Library. The primary service area is northern Cabarrus County, including the City of Kannapolis. The population of this area is approximately 50,000 citizens. Operations include the provision of circulation, reference and juvenile services. Through the reference section, the library offers public access to the Internet and to the local history/genealogical resources of the Hinson Room, a growing collection of potentially significant materials. Additional functions include collection development and management; the acquisition, operation and maintenance of equipment used to deliver library services; and the initiation of building and grounds maintenance and repairs necessary to assure continued operation of the library. The library facility and property upon which it is located is owned by Cabarrus County.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	446,476	513,374	516,019	519,811	
Operations	158,960	209,541	149,360	149,415	
Capital Outlay	0	0	20,000	20,000	
<b>Total Expense</b>	<b>605,436</b>	<b>722,915</b>	<b>685,379</b>	<b>689,226</b>	<b>-5%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	75,840	34,350	28,000	28,000	
<b>Total Revenue</b>	<b>75,840</b>	<b>34,350</b>	<b>28,000</b>	<b>28,000</b>	<b>-18%</b>
<b>STAFFING</b>					
FTE Positions	10.00	10.27	10.27	10.27	

## BUDGET HIGHLIGHTS / CHANGES:

- Install Wireless access for patron computers.
- Add new shelving to accommodate library materials.
- Install video surveillance system for security of building.

# Kannapolis Library

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Installed eight new Internet work stations.
- Experienced 5% increase in door count.

## PERFORMANCE SUMMARY:

**GOAL:** To increase use of Library Services.

**OBJECTIVE:** Increase basic user indicators by 3-5%.

**OBJECTIVE:** Continue to publicize Library services through "Race to the Gold" marketing program and visits to area schools and service organizations.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Circulation of Library Materials	161,944	164,000	167,000
Reference Transactions	72,837	74,000	75,000
Program Attendance	8,258	8,400	8,600
Monthly Registration	2,355	2,450	2,550
Annual Door Count	117,772	118,500	120,600

# Mt. Pleasant Library

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**MANDATED SERVICE:** No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library “secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years.”

**MISSION:** The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

**PROGRAM DESCRIPTION:** Public library operations encompass the day-to-day operations of the Charles A. Cannon Memorial Library – Mt. Pleasant Branch, a unit of the Cabarrus County Public Library. The primary service area of this library is eastern Cabarrus County, including the town of Mt. Pleasant. Operations include the provision of circulation, reference and juvenile services to the public on a daily basis. The library also offers public access to the Internet during operating hours. Additional activities are collection development and management; equipment acquisition, operation and maintenance; and the initiation of all maintenance and repairs of the building and grounds to assure continued delivery of library services. The Mt. Pleasant Library and the property upon which it is located is owned by Cabarrus County.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	133,586	149,431	154,841	155,691	
Operations	54,017	81,453	80,120	80,133	
Capital Outlay	5,590	0	5,000	5,000	
<b>Total Expense</b>	<b>193,193</b>	<b>230,884</b>	<b>239,961</b>	<b>240,824</b>	<b>4%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	16,979	7,000	7,000	7,000	
<b>Total Revenue</b>	<b>16,979</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	3.11	3.11	3.11	3.11	

## BUDGET HIGHLIGHTS / CHANGES:

- Install Wireless Internet access for library customers using their own computers.
- Funding for architectural fees for design work to enlarge library facility.
- Funding to add four new computers for public use.
- Funding to add shelving for new library materials.

# Mt. Pleasant Library

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Experienced increases in most primary service measures including 14% in circulation.

## PERFORMANCE SUMMARY:

**GOAL:** To increase use of library services.

**OBJECTIVE:** Increase basic user indicators by 3-5%.

**OBJECTIVE:** Continue to publicize Library services through “Race to the Gold” marketing program and visits to area schools and service organizations.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Circulation of Library Materials	47,735	49,000	50,500
Reference Transactions	30,484	31,000	30,600
Program Attendance	3,524	3,670	3,800
Monthly Registration	409	450	490
Annual Door Count	43,,243	44,500	46,000

# Harrisburg Library

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**MANDATED SERVICE:** No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

**MISSION:** The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

**PROGRAM DESCRIPTION:** On July 4, 2008, the Harrisburg Library will complete seven years of service to citizens of Harrisburg and Cabarrus County. Through an agreement with the Town of Harrisburg, Cabarrus County operates and funds the library as a unit of the Cabarrus County Public Library. The 10,000 sq. ft. structure and the property upon which it is located are owned by the Town of Harrisburg. The primary service area of the library is southwestern Cabarrus County, including the Town of Harrisburg. Like all units of the library system, the Harrisburg Library serves all residents of Cabarrus County. Library operations include the provision of circulation, reference/information and juvenile services to the public on a daily basis. Additional activities performed by the staff include collection development and management, equipment acquisition, maintenance and operation, and initiation of all maintenance and repair requests necessary to operate the library. Activity at the Harrisburg Library continues to exceed expectations to a point where staffing continues to be challenge.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	230,325	273,208	288,662	288,662	
Operations	84,525	95,176	97,037	97,037	
Capital Outlay	0	8,500	5,000	5,000	
<b>Total Expense</b>	<b>314,849</b>	<b>376,884</b>	<b>390,699</b>	<b>390,699</b>	<b>4%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	37,256	21,000	24,000	24,000	
<b>Total Revenue</b>	<b>37,256</b>	<b>21,000</b>	<b>24,000</b>	<b>24,000</b>	<b>14%</b>
<b>STAFFING</b>					
FTE Positions	6.21	7.30	7.30	7.30	

## BUDGET HIGHLIGHTS / CHANGES:

- Install six additional computers to accommodate Internet users.
- Install a second outdoor media return unit to accommodate increases in circulation.

# Harrisburg Library

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Experienced a 12% increase in circulation of materials.
- Installed video surveillance system to enhance site security.
- Registered 1,749 new patrons, an increase of 11%.

## PERFORMANCE SUMMARY:

**GOAL:** To increase basic library services.

**OBJECTIVE:** Increase basic library use statistics from 4-9%.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Circulation of Library Materials	218,814	223,606	226,300
Reference Transactions	38,642	39,500	40,250
Program Attendance	5,390	59,000	6,400
Total Annual Registration	1,749	1,800	1,950
Annual Door Count	92,108	96,000	98,000

# Cabarrus Arena & Events Center

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**MANDATED SERVICE:** No

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

**PROGRAM DESCRIPTION:** As a unique venue in the region, the Cabarrus Arena and Events Center complex offers a combined 140,000 square feet of meeting and exhibit space, a seating capacity of 5,500 people in the Arena, and ten acres of outdoor festival and exhibit space. The venue has the infrastructure necessary to host musical and theatrical performances, trade shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

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

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	0	0	0	0	
Operations	903,815	1,076,221	935,294	935,294	
Capital Outlay	47,499	0	300,000	300,000	
<b>Total Expense</b>	<b>951,314</b>	<b>1,076,221</b>	<b>1,235,294</b>	<b>1,235,294</b>	<b>15%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	125	0	0	0	
Fund Balance	0	103,526	0	0	
Other Financing	794,000	952,221	1,199,568	1,199,568	
<b>Total Revenue</b>	<b>794,125</b>	<b>1,055,747</b>	<b>1,199,568</b>	<b>1,199,568</b>	<b>14%</b>

## BUDGET HIGHLIGHTS / CHANGES:

- The operational deficit funded by Cabarrus County continues to decrease over previous budgets.
- The overall budget revenue increase is modest to reflect consumer spending forecasts and their typical affect on facilities similar to Cabarrus Arena.
- Repair and maintenance costs show the first increase due to normal wear as the facility's systems begin to age.

# Cabarrus Arena & Events Center

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Cabarrus County's subsidy to Arena operations was lower than planned.
- The event calendar continued a shift toward more multiple-day, higher revenue events.
- Cabarrus Arena successfully established itself as a viable concert and family show venue.

## PERFORMANCE SUMMARY:

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

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

**OBJECTIVE:** Maximize exposure and patronage at the Arena.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Net Income from Operations	(\$794,648)	(\$824,000)	(\$874,494)
Event/Performance Days	213	220	230
Total Attendance	241,710	247,500	249,746



# County Fair

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**MANDATED SERVICE:** No

**MISSION:** To provide a safe, family, fun-filled experience through educational and agricultural exhibits, amusement rides, and entertainment for all citizens in the Piedmont region.

**PROGRAM DESCRIPTION:** This program is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953 and forty-nine fairs were held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The County purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50<sup>th</sup> Annual Cabarrus County Fair was held at the new facility in 2003 and was an overwhelming success. Fair participation and attendance has continued steady growth.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	105,492	153,163	132,486	132,486	
Operations	359,308	478,473	495,398	495,398	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>464,800</b>	<b>631,636</b>	<b>627,884</b>	<b>627,884</b>	<b>-1%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	626,904	652,110	663,610	663,610	
<b>Total Revenue</b>	<b>626,904</b>	<b>652,110</b>	<b>663,610</b>	<b>663,610</b>	<b>2%</b>
<b>STAFFING</b>					
FTE Positions	1.75	2.00	2.00	2.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Increase in operational expenses due to raising of premiums for agriculture and entertainment budget.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Received Youth Award and Media Award from the NC Association of Agricultural Fairs.
- Received an award in the Communications – Print/Newsletter category from the International Association of Fairs & Expositions in Division I (Fairs with an Attendance of up to 100,000).

# County Fair

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## PERFORMANCE SUMMARY:

**GOAL:** For the Cabarrus County Fair to be a premier attraction for the region, thereby increasing participation and fair revenue.

**OBJECTIVE:** Increase advance tickets by 50% and overall attendance to 100,000 guests.

**OBJECTIVE:** Add advance ticket outlets to local grocery stores.

**OBJECTIVE:** Increase promotion in Charlotte and surrounding areas.

**OBJECTIVE:** Adapt a more strategic approach to sponsorship and advertising efforts and identify new avenues to promote the Fair.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Advance Gate Ticket Sales	-	\$9,119	\$12,000
Percentage Increase in Advance Ticket Sales	-	50%	50%
Sponsorship Sales	\$13,000	\$23,100	\$30,000
Fair Attendance	85,000	82,500	100,000

# Sheriff

**MANDATED SERVICE:** Mandated by North Carolina Constitution and North Carolina General Statute 62. Level of Service not mandated.

**MISSION:** Providing professional law enforcement services to keep and maintain Cabarrus County as a safe and decent place to work, live and raise a family

**PROGRAM DESCRIPTION:** The Cabarrus County Sheriff's Office is a full service law enforcement organization. In addition to direct law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides support law enforcement and public safety efforts throughout all of Cabarrus County. Cabarrus County has a geographical area of approximately 367 square miles and a population of approximately 169,000 people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 99,000 people who reside in a total geographical area of 92 square miles in Cabarrus County. The remaining population of 70,000, scattered over 275+ square miles, is provided law enforcement services by the Sheriff's Office. In addition to duties normally recognized as law enforcement duties, the Sheriff is responsible for the courts (bailiffs) and courthouse security, the transportation of juveniles to regional detention facilities, transportation of prisoners to state prison units, transportation of involuntarily committed mental patients to the regional mental hospitals (and return to their place of residence upon release). The Sheriff is also responsible for the service of all civil processes countywide which includes Domestic Violence Orders and Juvenile Petitions and Summons. The Sheriff is also responsible for operation of the county animal shelter and delivery of animal control services countywide. The Sheriff has many other statutorily assigned duties.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	6,161,652	7,189,289	8,206,468	7,787,466	
Operations	1,236,964	1,405,660	1,698,963	1,673,087	
Capital Outlay	577,824	390,400	549,023	424,023	
<b>Total Expense</b>	<b>7,976,439</b>	<b>8,985,349</b>	<b>10,454,454</b>	<b>9,884,576</b>	<b>10%</b>
<b>REVENUES</b>					
Intergovernmental	651,391	273,240	180,000	180,000	
Fees & Other	1,149,530	1,177,044	1,328,575	1,328,575	
<b>Total Revenue</b>	<b>1,800,921</b>	<b>1,450,284</b>	<b>1,508,575</b>	<b>1,508,575</b>	<b>4%</b>
<b>STAFFING</b>					
FTE Positions	117.00	129.00	141.00	132.00	

## BUDGET HIGHLIGHTS / CHANGES:

- The opening of the new Sheriff's Office/Jail Admissions and Processing building will require increased funds to operate and maintain.
- Twelve new positions were requested for the Sheriff—including 10 deputies for various assignments in Dare, Patrol, Civil and DSS, a Crime Analyst and Project Safe Coordinator. Only three positions were funded in the budget—two Civil Deputies and the Project Safe Coordinator which is a multi-agency position.

# Sheriff

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- There has been a change in statistical reporting for the Town of Harrisburg, previously classified as Zone 284. In 2008, Harrisburg was restructured into two zones to meet the demands of the Brookdale growth near I-485 at the Mecklenburg County line. As reflected in performance measures below, the two new zones are Zone 287 (Town Center) and Zone 288 (Brookdale Shopping Center).

## **FY 2008 MAJOR ACCOMPLISHMENTS:**

- Purchase of Nartest system by Sheriff's Office, Concord Police, and Kannapolis Police. This \$30,000 system was purchased by the three agencies through a JAG Grant to reduce the number of drug cases delayed because of drug lab report backlogs at the SBI Labs. With the new system, most all state court drug cases can use lab results taken from Nartest. Under the new guidelines established by the three agencies, restitution will be sought through court to not only maintain the system, but to recover expenses for the system as well.
- Through a Gangs Grant, purchased \$30,000+ of equipment to address gang activity in Cabarrus County. Once again, the Sheriff's Office partnered with Concord Police and Kannapolis Police through Project Safe Cabarrus and received this grant to purchase surveillance equipment for each agency.
- Lisa Greene Trial complete. As lead agency, this case has been very taxing on the Sheriff's Office; however, rewarding to find closure for the victims.
- In the 2008 budget year, the Sheriff's Office purchased a new \$60,000 SWAT Truck from proceeds of Federal Asset Forfeiture monies.
- Gang Overtime Grant - \$10,000 from the NC Governor's Crime Commission.

## **PERFORMANCE SUMMARY:**

**GOAL:** To provide efficient and effective professional law enforcement services to all County citizens in order to maintain a safe and secure community.

**OBJECTIVE:** Minimize response times to emergency and non-emergency calls.

**OBJECTIVE:** Maintain clearance rate of reported violent offenses (murders, robberies, rapes, aggravated assaults, etc.) at above state standards.

**OBJECTIVE:** Increase the presence of officers in the communities by creating innovative ways of performing more functions in the field.

**OBJECTIVE:** Provide youth education programs to community, churches, schools, festivals, etc.

**OBJECTIVE:** Identify issues and make necessary changes with trends to remain ahead of the curve on issues (i.e., gangs, methamphetamine, etc.)

**OBJECTIVE:** Reduce street level drug sales and use.

# Sheriff

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total Number of Emergency Calls	73,625	73,550	71,000
Response Time In Minutes (Emergency Calls)	8:20	8:00	7:30
Response Time In Minutes (Non-Emergency Calls)	11:54	11:00	11:00
Prisoner / Mental Patient Transports Out of County*	1,196 / 566	1,250 / 575	1,100 / 500
Handgun Purchase Permit Applications Processed/Issued	2,737 / 2,464	2,700 / 2,400	2,700 / 2,400
Carry Concealed Handgun Permits Processed/Issued (Started 12-1-95)	702 / 683 (62 of the 683 are pending)	700 / 690	700 / 690
Number of Calls By Patrol Zone			
270 Zone (Northwest Portion of Cabarrus County)	10,841	10,900	10,500
245 Zone (Central Western portion of Cabarrus County)	14,327	14,500	14,000
261 Zone (Southwestern and Southern Portion of Cabarrus County)	12,399	12,500	12,000
236 Zone (Northeastern Portion of Cabarrus County)	9,845	9,900	9,500
MP 253 Zone (Mt. Pleasant City Limits)	5,708	5,700	5,500
HB 287 Zone (Harrisburg City - Town Center)	13,295	13,000	13,000
HB 288 Zone ( Harrisburg City - Brookdale Center	n/a	*287 and 288 zones are new in 2007	TBD
ML 265 Zone (Midland City Limits) (**Tracking Began in 2001** )	2,286	2,750	2,500
269 Zone (Don T. Howell Reservoir) (**Tracking Began in 2004)	1,404	1,500	1,500
Concord and/or Kannapolis City Limits	2,852	2,800	2,500

\* **Note:** Juveniles now being transported outside of County by Juvenile Services. Prisoner transports listed here are mainly court writs and do not include inmate transports to Alamance and Northampton Counties for jail overcrowding--See Jail Summary.

# Sheriff – Jail

**MANDATED SERVICE** North Carolina General Statute 153A-218, 162-22, State and Federal Regulations: North Carolina Minimum Standards for Jails and Local Confinement Facilities.

**MISSION:** To keep Cabarrus County a safe and decent place to live, work, and raise a family by safely and securely housing the pre-trial and sentenced inmates in conformity with state and federal laws and guidelines.

**PROGRAM DESCRIPTION:** The Cabarrus County Jail is a 142 bed maximum security facility located in downtown Concord. It serves all of Cabarrus County and is the only local confinement facility in the county.

The Cabarrus County Jail holds inmates meeting the following classifications:

- State Pre-trial Detainees
- County Prisoners – 1-day to 30-day sentence
- Sentenced State Prisoners – Over 30-day sentences
- Civil Contempt/Compliance Detainees
- Custody Orders.

The upkeep of the inmates housed at the jail is almost entirely self-contained within the custodial environment. Mandated items such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided for without the inmate ever leaving the confines of the jail. Inmate labor, under the supervision of jail staff, provides cleaning, laundry and other appropriate services within the jail. No County custodians enter the jail area to clean or do custodial work. No inmates leave the jail level without being accompanied by a jail officer. Inmate Health care is provided by Southern Health Partners, Inc., under a contract with Cabarrus County. Food for the inmates is prepared in the jail kitchen and is prepared, portioned and served according to jail and health standards. The jail food service is provided by Aramark, Inc. under contract with Cabarrus County. Under the supervision of the Sheriff, the jail is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a jail must be operated.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	2,651,075	2,871,785	4,385,318	4,300,774	
Operations	1,842,654	1,669,025	1,529,899	1,528,859	
Capital Outlay	0	47,733	0	0	
<b>Total Expense</b>	<b>4,493,729</b>	<b>4,588,543</b>	<b>5,915,217</b>	<b>5,829,633</b>	<b>27%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	257,139	218,000	229,000	229,000	
<b>Total Revenue</b>	<b>257,139</b>	<b>218,000</b>	<b>229,000</b>	<b>229,000</b>	<b>5%</b>
<b>STAFFING</b>					
FTE Positions	59.18	59.18	87.18	85.18	

## BUDGET HIGHLIGHTS / CHANGES:

- Personnel: There were 28 positions requested for the Jail Division—25 Detention Officers, a Sergeant for the ICE program and two Courthouse Security personnel. The 25 Detention Officers were funded for the opening of the new Sheriff's Office / Jail Administration Building scheduled for early Fall of 2008. The Sergeant for the ICE program was also funded.

## Sheriff – Jail

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- New Sheriff's Office / Jail Administration Building: The jail booking and admissions process has been programmed into the new building. The Magistrates Office has also been programmed into the new building. Every inmate coming into the Cabarrus County Jail will be booked in and processed through the new building, and then housed in the current jail facility or new Jail Annex.
- With the implementation of the ICE 287(g) program in 2008, the Cabarrus County Sheriff's Office will begin detaining Federal inmates again. It will be on a very limited basis and it will be 100% reimbursement by the Federal Government. The federal inmate statistics will begin reflecting how many are housed annually.

### FY 2008 MAJOR ACCOMPLISHMENTS:

- Completion of the Jail Annex Building. Training of officers has been a challenge because of the different functionality of the new style jail. However, officers have progressed in training program and inmates have been moved into the building.
- 287(g) ICE Program authorized by the federal government. Five Cabarrus deputies completed a four-week ICE Training in Gainesville, Georgia, in February 2008. The Cabarrus 287(g) program is to be implemented in February.

### PERFORMANCE SUMMARY:

- GOAL:** To provide professional management of the Cabarrus County Jail.
- OBJECTIVE:** Minimize the Average Daily Population by keeping staff involved with monitoring inmate booking records, inmate medical conditions and dispositions.
- OBJECTIVE:** Meet minimum standards for supervisory inmate checks (inmate scans) and suicide checks.
- OBJECTIVE:** Minimize number of injuries in jail environment with inmates and officers.
- OBJECTIVE:** Provide food distribution to inmates in timely fashion to better allow for meal temperatures to remain within mandated standard levels.
- OBJECTIVE:** Provide professional and adequate medical services to inmates.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
State Pre-Trial Detainees	6,379	6,400	6,400
Federal Pre-Trial Detainees	0	100	400
Sentenced County Prisoners	812	815	815
Sentenced State Prisoners	1,009	1,100	1,100
Civil Contempt/Compliance Prisoners	152	150	150
Custody Orders	61	600	60
Average Daily Population Total	220*	220	240

\*Although the average daily population for 2007 was 220, the highest number held during any given day during the year was 254.

# Sheriff – Animal Control

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**MANDATED SERVICE:** Animal Control is not a mandated service. Level of service is not mandated.

**MISSION:** To keep Cabarrus County a safe and decent place to live, work and raise a family by professionally dealing with animal related calls for service, humane operation of the county animal shelter and effective investigations of cases of animal abuse or cruelty, and reports of dangerous or vicious animals.

**PROGRAM DESCRIPTION:** The Cabarrus County Sheriff's Office Animal Control Division provides animal control services for all of Cabarrus County. The office operates the animal shelter and provides law enforcement services as related to animal control to all the citizens of the county. Cabarrus County has a geographical area of approximately 367 square miles and approximately 169,000 citizens. In addition to animal control duties, the officers assigned to this division also perform duties normally recognized as law enforcement duties by responding to emergency calls when they are the closest unit to the call and by backing up other department's law enforcement officers on trouble calls. The County's regular patrol officers also perform some animal control duties and have been trained and equipped to deal with emergency animal control calls for service. Concord and Kannapolis Police Departments also respond to some animal calls covered under the unified ordinance, such as barking dogs or other violations not requiring the seizure of an animal.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	527,251	551,041	587,555	587,555	
Operations	89,520	100,588	112,166	112,166	
Capital Outlay	77,011	56,000	90,000	90,000	
<b>Total Expense</b>	<b>693,783</b>	<b>707,629</b>	<b>789,721</b>	<b>789,721</b>	<b>12%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	12,785	14,000	12,000	12,000	
<b>Total Revenue</b>	<b>12,785</b>	<b>14,000</b>	<b>12,000</b>	<b>12,000</b>	<b>-14%</b>
<b>STAFFING</b>					
FTE Positions	10.00	10.00	10.00	10.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Funding included for three new Animal Control trucks. Currently, four trucks in the department have in excess of 100,000 miles, which is the County guideline for replacement.



# Sheriff – Animal Control

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Cabarrus County Animal Control Division requested by Wilson County to assist in implementing Animal Control into their Sheriff's Office responsibility. Wilson County did follow Cabarrus' lead and implemented their program this past year.
- Cabarrus Animal Control asked by Henderson County Sheriff to assist his department in incorporating Animal Control. Henderson Sheriff plans to assume Animal Control responsibility in the next year. Henderson County Sheriff has been very appreciative to this department for their assistance.

## PERFORMANCE SUMMARY:

**GOAL:** To provide professional law enforcement and animal control services to all the citizens of Cabarrus County.

**OBJECTIVE:** Reduce response times to service calls.

**OBJECTIVE:** Reduce the number of animals euthanized each year.

**OBJECTIVE:** Reduce the number of cages (dog and cat) placed each year.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Response Time In Minutes (Emergency Calls)	7:00	7:00	7:00
Total Calls	9,848	9,800	9,800
Response Times In Minutes (Non-Emergency Calls)	25:19	23:00	20:00
Animals picked up (Dogs & Cats)	4,513	4,500	4,500
Animals returned to owner (Dogs & Cats)	422	500	475
Animals adopted or fostered by Humane Society	443	475	500
Animals euthanized (Includes Dogs, Cats & other Animals)	3,679	3,700	3,600
<b>Number of Calls by Animal Control Zones:</b>			
Zone 2 (Z2) - (Zone covers Concord City, Harrisburg City and Sheriff Patrol Zone 245)	3,483	3,400	3,000
Zone 1 (Z1) - (Zone covers Kannapolis City, Sheriff's Patrol Zones 270 and 269)	2,108	2,000	1,900
Zone 3 (Z3) – (Zone covers Mt. Pleasant City, Midland City and Sheriff's Patrol Zones 236 and 261)	1,414	1,300	1,300
Shelter Walk-Ins (Cases generated by walk-ins at shelter)	1,070	1,500	1,500
All Other Calls (Non-emergency Law Enforcement calls answered by Animal Control Division)	1,773	1,800	1,800
<b>TOTAL CALLS</b>	<b>9,848</b>	<b>10,000</b>	<b>9,500</b>

# Courts

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**MANDATED SERVICE:** General Statutes 7A-VI.

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

**PROGRAM DESCRIPTION:** General Statutes mandate that counties provide physical facilities for the courts such as courtrooms and office space for Judges, the Clerk of Court and his staff, District Attorney, Magistrates and other employees of the administration of the courts. Additionally, counties must provide maintenance services for the courthouse. The maintenance program provides preventative and corrective maintenance to the courthouse building. The Bailiff's salaries are also a part of this budget. Building maintenance and custodial staff for the courts is paid from the General Services Department budget.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	21,070	32,161	36,065	36,065	
Operations	247,942	388,753	459,589	459,589	
Capital Outlay	0	0	115,288	115,288	
<b>Total Expense</b>	<b>269,012</b>	<b>420,914</b>	<b>610,942</b>	<b>610,942</b>	<b>45%</b>
<b>REVENUES</b>					
Intergovernmental	485,624	462,000	478,500	478,500	
Fees & Other	600	600	600	600	
<b>Total Revenue</b>	<b>486,224</b>	<b>462,600</b>	<b>479,100</b>	<b>479,100</b>	<b>4%</b>
<b>STAFFING</b>					
FTE Positions	0.96	0.96	0.96	0.96	

## BUDGET HIGHLIGHTS / CHANGES:

- Budgeted for several courtroom carpet replacements.
- Increase in janitorial supplies based on current year inventory projections.

# Courts

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## FY 2007 MAJOR ACCOMPLISHMENTS:

- Continued open communications between the County and the State officers operating in the Courthouse.
- Planned replacement of chiller and HVAC Variable Air Volume (VAV) boxes for the Courthouse's heating and air conditioning system.
- Installation of electrical additions to allow for state mandated VOIP.

## PERFORMANCE SUMMARY:

**GOAL:** To ensure Courthouse facilities are properly maintained and kept in a clean and orderly condition for employees and citizens.

**OBJECTIVE:** Ensure proper communication with State agencies housed in Courthouse.

**OBJECTIVE:** Respond to requests and problems in a timely manner.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Average daily work order requests from the courthouse	10	10	11

# Commerce – Construction Standards

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**MANDATED SERVICE:** North Carolina General Statute 153A-352 mandates that building inspection services be provided by the County with the stipulation that failure to perform them will cause the NC Commissioner of Insurance to arrange for said services at the County's expense.

**MISSION:** Contributing to the safety and welfare of Cabarrus County by conducting inspections of new and existing construction and verifying compliance with the North Carolina Building Codes.

**PROGRAM DESCRIPTION:** Construction Standards' (Building Inspections) role is specified in General Statute 153A-352. This division is to enforce the state and local ordinances, regulations, and codes related to the construction, repair and /or installation of the following: new buildings, remodel of existing buildings, electrical systems, refrigeration units, heating and air conditioning systems, and plumbing systems. Construction Standards also regulates the maintenance of all buildings to at least a minimum level of life-safety and health, as conferred by NC statutes and the Cabarrus County Board of Commissioners. This division also administers a portion of the septic tank permitting process, prepares Census reports, reviews all construction plans for commercial, industrial, educational, institutional and multi-family residential projects. The division investigates alleged building code violations, enforces the Cabarrus County Minimum Housing Ordinance, and performs life-safety inspections on all new and existing commercial, multi-family, institutional, educational and industrial buildings. This is a countywide service and also includes the inspections performed within the Rowan County portion of the City of Kannapolis. The specific types of inspections conducted by this division include: building, plumbing, electrical and mechanical (heating and air).

The Construction Standards Division continues to work very hard to keep up with the ongoing growth in the County. During the year of 2007 this division processed approximately 67,228 inspections. Cabarrus County Construction Standards projects these numbers to continue to increase based on planned local biotechnology projects, associated residential projects, and commercial construction around the Biotech Research area and also in the western area of Cabarrus County. Construction Standards endeavors to remain efficient, flexible, and adaptable to current trends, as the County deems appropriate, in permitting and inspections.

The Construction Standards Division endeavors to:

- Maintain a departmental open-door policy for customers so that communication with inspectors is easy and accessible;
- Ensure code compliance by reducing bureaucracy where legally possible, with the goal in mind of a more efficient permitting and inspections process. Perform day-to-day operations with an emphasis on efficiency and sensible business practices. Emphasize a customer-friendly atmosphere. Cultivate and maintain a congenial, teamwork culture among employees;
- Maintain a high level of service by implementing Accela permitting and inspections software; and
- Interact with the community through participation in programs like "County 101", by providing speakers to public schools when invited, and by conducting presentations to the construction industry when asked.

# Commerce – Construction Standards

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	1,315,233	1,427,122	1,487,676	1,494,907	
Operations	224,617	300,751	335,666	344,173	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>1,539,849</b>	<b>1,727,873</b>	<b>1,823,342</b>	<b>1,839,080</b>	<b>6%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	3,696,825	4,211,000	4,206,000	3,806,000	
<b>Total Revenue</b>	<b>3,696,825</b>	<b>4,211,000</b>	<b>4,206,000</b>	<b>3,806,000</b>	<b>-10%</b>
<b>STAFFING</b>					
FTE Positions	24.00	24.00	24.00	24.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Lease/purchase of laptops for the inspections staff is budgeted to streamline the field inspections process and will allow customers to view more detailed information in the inspections records.
- Implement Accela inspections and permitting software, including, but not limited to, online permitting for customers, access to multi-agency parcel data by inspectors, and more efficient scheduling and inspections processes.
- Technology fee of 3% will continue to be assessed on permits in FY 2009 to support the implementation of Accela permitting software, lease/purchase of laptops and associated equipment.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Total number of permits, including building, plumbing, electrical and mechanical, issued in 2007 was 20,432.
- All inspectors in the department received continuing education credits for each certification held.
- Tommy Irvin (plumbing inspector), Matt Love (building inspector), Eddie Barbee (building inspector), Tommy Troutman (building inspector), Philip Tilley (building inspector), Todd Fulk (building inspector), Michael Miller (building inspector) and Matt Sechler (building inspector) all obtained higher level certification in their primary categories of inspection.
- Tim Gray (mechanical inspector), Matt Love (building inspector), Matt Sechler (building inspector), and Mike Caudle (electrical inspector) all obtained at least initial certification in another trade *other* than their primary category of inspection.

# Commerce – Construction Standards

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## PERFORMANCE SUMMARY:

- GOAL:** To ensure all construction in the county is built to state standards.
- OBJECTIVE:** Maintain a 48-hour turn around time for processing inspections as the number of requests continues to grow in proportion to development in the county.
- OBJECTIVE:** Process inspections as efficiently as possible by continually examining inspector territories, number of inspections requested and workload assignments.
- OBJECTIVE:** Track average inspections failure ratio.
- OBJECTIVE:** Number of permits with no inspections recorded within 6 months of issue (expired permits).

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of inspections processed	67,228	70,589	74,118
# of inspections processed within 48 hours	63,866	67,059	70,412
Average # of inspections per inspector	3417	3587	3766
Average failure ratio	18.15%	16.00%	15.00%
Site inspections - Building	24,625	25,856	27,148
Site inspections - Electrical	14,145	14,852	15,594
Site inspections - Mechanical	12,666	13,299	13,963
Site inspections - Plumbing	13,712	14,397	15,117
Total number of units (Residential and Commercial)	3885	4079	4282
# permits with no inspections within 6 months of issue (expired permits)	189	175	150

- GOAL:** To maintain a 4-week or less turn around time for building code commercial plans review.
- OBJECTIVE:** Process commercial plans as efficiently as possible by examining time necessary for review.
- OBJECTIVE:** Track the building codes commercial plan review process by number of plans processed and by average time to process.
- OBJECTIVE:** Track the failure ratio of commercial plans review.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of commercial building plans reviewed	458	480	495
Average time to complete review of plans for building permit (in weeks)	3.5	3.5	3.25
% of plans that failed on first review (plans or revisions had to be re-submitted for permit approval)	22%	18%	18%

# Emergency Management

**MANDATED SERVICE:** Emergency Management is mandated by General Statute 166, Article 7, which states each county is responsible for emergencies within its boundaries. The fire marshal function is authorized by General Statute 153-A-234 and supported by the Cabarrus County Fire Protection Ordinance.

**MISSION:** Emergency Management will lead a multi-agency effort to develop effective emergency response, inspection and investigative capabilities that provide for the health, safety and welfare of Cabarrus County citizens by reducing the threat of severe damage, injury, or loss of life or property that can result from man-made or natural causes.

**PROGRAM DESCRIPTION:** Emergency Management is responsible for the coordination of public protection in times of natural and man-made disasters, including fire and hazardous materials. This includes planning, response to incidents, recovery from the effects of incidents with coordination activities, conducting fire scene investigations; assisting volunteer fire departments with training of personnel and compliance of state, federal and local regulations; conducting fire education programs, and ensuring a professional level of fire protection for Cabarrus County. Emergency Management acts as the local representative to the North Carolina Department of Emergency Management during emergency situations and is responsible for requesting and managing state resources when necessary.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	295,816	377,000	392,601	392,601	
Operations	650,421	546,496	578,236	563,691	
Capital Outlay	29,062	130,000	0	0	
<b>Total Expense</b>	<b>975,299</b>	<b>1,053,496</b>	<b>970,837</b>	<b>956,292</b>	<b>-9%</b>
<b>REVENUES</b>					
Intergovernmental	322,313	26,255	25,000	25,000	
Fees & Other	38,302	40,740	39,240	39,240	
<b>Total Revenue</b>	<b>360,615</b>	<b>66,995</b>	<b>64,240</b>	<b>64,240</b>	<b>-4%</b>
<b>STAFFING</b>					
FTE Positions	5.00	6.00	6.00	6.00	

## BUDGET HIGHLIGHTS / CHANGES:

- The Fire Marshal's Office will again this year offer the Cabarrus County Volunteer Fire Department Staffing Grant in the amount of \$450,000. This provides assistance to volunteer fire departments to provide certified personnel to respond to fire and medical emergencies within the district. Maximum amount awarded to a department would be \$30,000. We will be assisting departments in establishing their individual personnel programs to qualify for this grant.
- Due to Emergency Management moving to the Law Enforcement Center we will no longer share a copier with another department and have increased our Service Contract line item to cover the cost of paying the entire lease amount.
- Due to the Town of Harrisburg hiring a Fire Marshal they will be assuming inspection and investigation duties within their town limits. Therefore, the number of inspections, complaints, fire investigations, and plan reviews will decrease for the Cabarrus County Fire Marshal's Office.

# Emergency Management

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- Funded \$5000 each for the four county-wide specialized response teams to assist in manning, training and equipping these teams.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- The Fire Marshal's Office has completed all overdue fire inspections from last year and completed all mandated inspections this year.
- Emergency Management has obtained a grant for a response trailer for containing equipment for the County Animal Response Team.
- Emergency Management has obtained a grant to purchase mobile radios and a base station for use with the state-wide radio system.
- Emergency Management has obtained a mass casualty equipment trailer for EMS through partnership with the Charlotte Urban Area Security Initiative (UASI).

## PERFORMANCE SUMMARY:

**GOAL:** To provide a pro-active emergency management program that effectively plans for and coordinates a unified response to emergencies.

**OBJECTIVE:** To improve readiness and response by providing reviews of county response plans, testing those plans by coordinating three exercises and by responding to all emergency calls within one hour of notification.

**OBJECTIVE:** Improve community and business awareness of emergency procedures by facilitating four Local Emergency Planning Commission (LEPC) meetings and by processing 100% of all business chemical inventories within one week of receipt.

**OBJECTIVE:** Provide community preparedness training to business and community groups.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Drills and exercises planned	3	4	4
% of drills and exercises completed	100%	100%	100%
Emergency responses	66	80	85
% emergency responses responded to within 1 hr.	100%	100%	100%
Chemical inventories processed (Tier II)	95	95	95
% processed with 1 week of receipt	100%	100%	100%
Scheduled LEPC meetings	6	6	6
% LEPC meetings coordinated	150%	100%	100%
Preparedness training sessions planned	12	20	20
% preparedness training sessions facilitated	100%	100%	100%



# Emergency Management

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**GOAL:** To provide a comprehensive fire prevention program to reduce the threat of fire to property and life.

**OBJECTIVE:** To reduce the threat of fire in commercial property by responding to request for inspections within 24 hours of request; completing 100% of all fire inspections by due date; review 100% of all fire plans within 10 days of receipt.

**OBJECTIVE:** To reduce the impact of arson and intentional fires by determining cause in 80% of fire cases investigated and to clear 15% of arson cases by arrest.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Inspections complaints responded to within 24 hr. period	119	105	105
% inspections completed within 24 hr. period	100%	100%	100%
Plans received for review	163	100	90
% plans reviewed within 10 days of receipt	100%	100%	100%
Annual inspections due this year	328	250	260
% annual inspection completed by due date	100%	100%	100%
Fire investigations	52	50	50
% fire cause determinations made	69%	85%	85%
Arson cases investigated	12	12	15
% arson cases cleared by arrest	15%	25%	30%

# Emergency Medical Services

**MANDATED SERVICE:** This service is mandated by G.S. 143-517, adopted 1/1/2003. Paramedic level care was approved by the Board of Commissioners in 1987. The service follows guidelines established by the NC Medical Care Commission and administered by the NC Office of Emergency Medical Services.

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

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

## BUDGET SUMMARY:

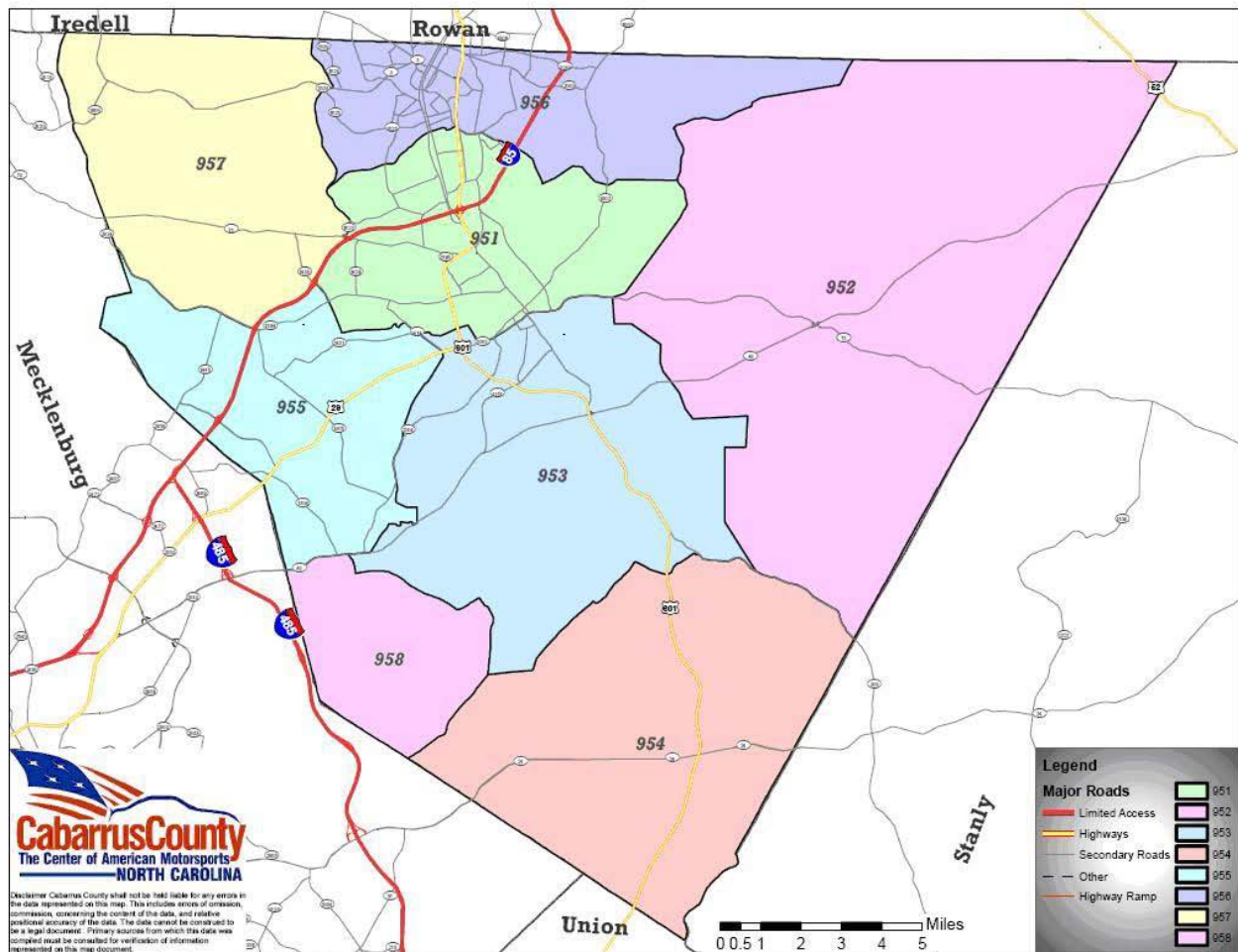
EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	3,859,135	4,183,278	4,629,731	4,650,100	
Operations	601,236	816,258	926,963	927,710	
Capital Outlay	186,849	238,712	273,398	288,000	
<b>Total Expense</b>	<b>4,647,220</b>	<b>5,238,248</b>	<b>5,830,092</b>	<b>5,865,810</b>	<b>16%</b>
<b>REVENUES</b>					
Intergovernmental	405	0	0	0	
Fees & Other	3,126,243	2,650,500	2,950,500	2,950,500	
<b>Total Revenue</b>	<b>3,126,648</b>	<b>2,650,500</b>	<b>2,950,500</b>	<b>2,950,500</b>	<b>11%</b>
<b>STAFFING</b>					
FTE Positions	80.44	84.57	84.57	84.57	

## BUDGET HIGHLIGHTS / CHANGES:

- Non-Emergency Transportation consolidated with EMS for accounting purposes.
- Two new ambulances are budgeted to replace units that have previously been remounted. These are in accordance with replacement guidelines.
- One remount of a current unit onto a new truck is planned in accordance with replacement guidelines (Unit has 170,000+ miles).

# Emergency Medical Services

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Continued to be a trendsetter in pre-hospital stroke care and education.
- Continued Model System and Gold Standard Premis reporting system through NCOEMS.
- Continued to maintain below 8-minute countywide response time average.
- Staff averaged 82 hours over State required minimum hours of training.

# Emergency Medical Services

## PERFORMANCE SUMMARY:

**GOAL:** Insure adequate planning to address emergency needs in high growth areas.

**OBJECTIVE:** Maintain current response times county wide below 8 minutes.

**OBJECTIVE:** Monitor calls to all areas of Cabarrus County and adjust response zones as needed.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total Number of Calls	17,835	18,800	20,500
Response Time (in minutes)	7.03	7.03	7.5
Cost per Response	\$287	\$263	\$272

**GOAL:** Continue to offer state of the art response and treatment to County residents.

**OBJECTIVE:** Operation Stroke Rapid Response and Treatment.

**PERFORMANCE MEASUREMENT RESULTS:** The National recommended door to CT result time is 45 minutes. The Cabarrus door to CT time is 20 minutes, well below the recommendation. These results are due to a strong relationship with CMC-Northeast. In addition, there is an average delay nationally of 24 hours in patients with stroke symptoms. The Cabarrus County average delay is 75 minutes. Reduction is due to a strong Stroke Awareness training program, both in-house and to the general public.

**OBJECTIVE:** Continue to increase community knowledge of stroke, heart attack, and other medical conditions, by providing stroke screening and community education through increased training opportunities.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Community education hours provided	127.5	260	300

**GOAL:** Ensure the highest standard of care possible in Advanced Cardiac Life Support and improve Sudden Cardiac Arrest survival.

**OBJECTIVE:** Using electively induction of "Therapeutic Hypothermia" to improve Cardiac Arrest survival without neurological deficits.

MEASURES	National Standard	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Percent of Cardiac Arrest survival	13%	18% – 20%	25%

# 911 Emergency Telephone

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**MANDATED SERVICE:** N.C. General Statute Chapter 62A

**PROGRAM DESCRIPTION:** The Emergency Telephone System Fund was established by an act to modernize and improve the administration of the State's 911 system through a statewide 911 Board by ensuring that all voice services contribute to the 911 system and by providing parity in the quality of service and the level of 911 charges across voice communications service providers. The State has imposed a monthly service charge in the amount of seventy cents on each active voice communications service connection that is capable of accessing the 911 system. The State is responsible for remitting the funds collected from service providers to the County on a monthly basis. The County is required to deposit and to maintain a separate special revenue accounting fund designated as the Emergency Telephone System Fund. Expenses associated with the County's 911 system are to be paid from this fund including equipment, software, database provisioning, and addressing.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007*	AMENDED FY 2008*	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	-	-	0	0	
Operations	-	-	685,000	685,000	
Capital Outlay	-	-	0	0	
<b>Total Expense</b>	-	-	<b>685,000</b>	<b>685,000</b>	<b>100%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	685,000	685,000	
Fees & Other	-	-	0	0	
<b>Total Revenue</b>	-	-	<b>685,000</b>	<b>685,000</b>	<b>100%</b>

\* The 911 Fund was a multi-year fund prior to FY 2009 and was not budgeted annually.

## BUDGET HIGHLIGHTS / CHANGES:

- 911 Funds are being used to offset the salary and benefit expense of a GIS position for 911 addressing in the amount of \$72,223 for FY 2009.
- Effective January 1, 2008, the County no longer collects the 911 surcharge from the voice communication service providers. These providers are responsible for the collection from users and remittance of all funds to the State. The State's NC 911 Board distributes funding to the PSAP (Public Safety Answering Point)



# Tourism Authority – Convention & Visitors Bureau

**MANDATED SERVICE:** No. Established 1989 by Act of the NC General Assembly HB 813: Chapter 658 of the 1989 Session Laws.

**VISION:** To position Cabarrus County as a global, premier, all season visitor destination.

**MISSION:** To positively impact the economic life of Cabarrus County.

**PROGRAM DESCRIPTION:** The Tourism Authority (Convention & Visitors Bureau) is Cabarrus County's destination management and marketing organization. As stated in the legislation that created the Authority, it expends occupancy tax revenue and other revenue it receives to develop or promote tourism, tourist related services, event facilities, special events, activities and tourist attractions. As such, the Tourism Authority markets Cabarrus County to leisure and group travelers, event producers and organizers; e.g., sports, meeting and convention planners.

Effective with Fiscal Year 2009, the budget for the Tourism Authority will no longer be within the County's annual operational budget, as reflected by the zero budget below. The Convention & Visitors Bureau (CVB) has received designation as a 501(c)6 nonprofit, and the County will no longer perform financial functions for the CVB. The Board of County Commissioners will still have authority for approval of the CVB budget. The primary source of revenue for the CVB is Occupancy Tax. The tax rate was increased in 2008 from 5% to 6% effective April 1, 2008.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 2007-08 to FY 2008-09
<b>EXPENDITURES</b>					
Personnel Services	431,204	785,764	944,195	0	
Operations	1,063,544	1,210,865	1,651,604	0	
Capital Outlay	30,219	123,938	78,347	0	
<b>Total Expense</b>	<b>1,524,967</b>	<b>2,120,567</b>	<b>2,674,146</b>	<b>0</b>	<b>-100%</b>
<b>REVENUES</b>					
Other Taxes	1,504,586	1,982,242	2,589,686	0	
Fees & Other	115,989	50,540	84,460	0	
Fund Balance	0	87,785	0	0	
<b>Total Revenue</b>	<b>1,620,575</b>	<b>2,120,567</b>	<b>2,674,146</b>	<b>0</b>	<b>-100%</b>

## BUDGET HIGHLIGHTS / CHANGES:

### EXPENDITURES:

- Expenditures increased due to an associated increase in revenue from the opening of a full service hotel, Embassy Suites. Additional advertising and personnel was needed to meet revenues and the changing dynamics within the marketplace.
- The increased expenditure will be used to transition the Convention Bureau from a purely leisure and tour bus destination to a group, meetings and convention destination. Securing more meetings and conventions for the Cabarrus Arena and the Concord Convention Center will increase visitor

# Tourism Authority – Convention & Visitors Bureau

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expenditures, extend the length of their hotel stays by 2.1 days, and add more to the County's tax revenues.

## REVENUE:

- Revenues for FY 2008 and 2009 reflect the increased level of revenues anticipated from the Board of Commissioners vote to increase occupancy tax collections from the 5% level to 6%. It is also anticipated that visitor expenditures will grow by 6%, hotel room occupancy will increase by 1.6%, and the average daily hotel room rate will increase by 2.6%.

## STAFFING

- The Destination Management Association International (the most widely recognized resource for comparison of convention bureaus) reviewed 250 convention bureaus nationally and concluded that bureaus that operate with 40% of their revenues dedicated to personnel are the most effective and efficient.
- Cabarrus County Convention & Visitors Bureau staffing plan is in line with national and regional standards and meets the 40% ratio.

## **FY 2007-08 MAJOR ACCOMPLISHMENTS:**

- **Strategic Plan:** Developed Strategic Plan, including Strengths Weaknesses Opportunities Threats (SWOT) analysis and performance metrics for each strategic objective. Created performance-based budget tying line items to specific activities and performance metrics – all aligned with Destination Management Association International's system of accounts.
- **Group Market:** Tripled number of trade shows attended. Co-sponsoring industry events with American Bus Association 2009 Convention in Charlotte, Travel Industry of American in Charlotte and Destination Management Association of North Carolina's 2009 State Conference. Streamlined system for tracking leads and generating sales reports. Developed new standards for post-conference reporting.
- **Media and PR:** Generated national and regional media with an ad equivalent value of over \$1 million. Spearheaded a Visit Cabarrus, Visit Charlotte, Visit Lake Norman, NC Division of Tourism and NC Golf Alliance on two "Speed Splash Sizzle media tours, showcasing NASCAR attractions, US Whitewater Center, and regional nightlife, as well as golf courses. Hosted 10 travel writers in April tour and will host 12 more travel writers in a July tour. Implemented a \$150,000 ad campaign targeting both leisure and group travel markets in national and regional publications. Subscribed to Vocus, a powerful media monitoring and public relations management service. Distributed 200 media kits to national media attending Lowe's Motor Speedway's annual media event.
- **Collateral:** Produced 100,000 copies of a 2008 visitors guide showcasing area attractions; 20,000 updated Dale Trail Brochures; 10,000 Cabarrus County wayfinding pad maps. Acquired hundreds of showcase photos by former national Geographic photographer Don Sparks for collateral and ads. Developed interchangeable components (including flash drives with logos) for digital Meeting and Sports event planners.
- **Visitor Services:** Brought Visitor Services under Leisure Marketing. Established and filled new Visitor Services Manager position. Optimized relationship with satellite visitor centers (familiarization tours for satellite visitor center staffs, improved merchandising of collateral focusing on motorsports brand, improved data capturing systems).
- **Technology:** Established and filled position for Technology Marketing Manager to take advantage of internet marketing opportunities within the travel industry. Increased website visitation by 600%



# Tourism Authority – Convention & Visitors Bureau

through website optimization, social networking sites, including a Dale Trail blog and a Visit Cabarrus blog. Launched online booking for hotels and attractions and CVB's new "Full Throttle Fun Vacation Package" through Travelocity.com. Implemented online reporting system for hotel occupancy and rates, as well as online hotel lead tracking system. Developed market-specific databases with demographic and psychographical information to utilize in targeted email campaigns.

- **Capital Projects:** Worked with Cabarrus Economic Development to recruit Great Wolf Lodge, a 402-room indoor water park resort. Developed economic forecasts for eight new hotel projects, planned or currently under construction, including impacts on direct visitor spending, retail sales tax revenue and hotel occupancy tax revenue.
- Implemented a successful "Save Our Speedway" campaign to convince Bruton Smith not to move Lowe's Motor Speedway from Concord, including a grassroots postcard campaign, airplane banner flyovers, videotaped testimonials by residents about the speedway's importance to their lives and livelihoods, a portfolio showcasing CVB marketing programs featuring Lowe's Motor Speedway, banners posted on hotels, newspaper ads and public service announcements for radio and television.
- Established a Hospitality Industry Council to address issues relating to tourism industry.
- Presented at the Economic Development Corporation's Elected Officials Annual Dinner, Concord Downtown Development Corporation and Cabarrus Regional Chamber of Commerce.
- Successfully completed legislative agenda goal to increase Cabarrus County's hotel occupancy tax 1% to 6%.
- Joined Charlotte Sports Commission and NC Travel & Tourism Coalition.
- President and CEO elected to serve on Hospitality Travel Alliance Board and is a member of the Cabarrus Economic Development Corporation Board.
- **Infrastructure:** Updated computers, constructed new offices for growing staff and bought new vehicle.
- **Human Resources:** Integrated Visitor Services into Leisure Marketing. Established and filled new staff positions to meet industry growth: Vice President of Sales & Marketing, Technology Marketing Manager, Group Marketing Manager, Motorsports Sales Manager and Executive Assistant. Developed new Paid Time Off policy and Office Policy Manual. Initiated DMAI standards for staffing levels and compensation.

## PERFORMANCE SUMMARY:

**GOAL:** Get more people to visit, stay longer, spend more, tell their friends, and come back soon.

**OBJECTIVE:** Expand the group, meetings, amateur sports and the corporate and association convention market.

**OBJECTIVE:** Attend tradeshow, write bid proposals, in-person sales calls promoting Cabarrus County.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Room Nights	22,898	40,848	72,000
Bookings	80	120	160
Leads	120	150	180
Economic Value	\$14,445,786	\$31,361,990	\$48,000,000

## Commerce – Planning

**MANDATED SERVICE:** Enabling Legislation GS 153A for subdivision and zoning control, GS §143-214 for mandated watershed protection and GS §153-341 requires zoning to be in accordance with a comprehensive plan.

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

**PROGRAM DESCRIPTION:** The Planning Division is responsible for providing all planning services in Cabarrus County, Midland and Mount Pleasant. These services include administering the subdivision and zoning ordinances, processing subdivision preliminary plat applications, processing rezoning requests, coordinating subdivision and rezoning reviews, providing staff support to the Planning and Zoning Boards, providing staff support to the Cabarrus County Board of Commissioners and to Town Councils, processing final subdivision plat applications, initiating and preparing ordinance amendments, creating and updating long range planning documents, serving as the administrative agency for the Adequate Public Facilities Ordinance Voluntary Mitigation Payment process, providing staff assistance to the Cabarrus County Schools for site selection and implementation of the School's 15-Year Capital Improvement Plan, providing transportation planning services through staff representation and participation on Metropolitan Planning Organization committees, performing population estimates for Cabarrus County and Cabarrus County Schools, analyzing growth patterns and trends in Cabarrus County and managing special projects for the County Manager and the Board of Commissioners.

### BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	417,793	473,353	503,103	503,103	
Operations	122,039	240,772	113,615	113,615	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>539,832</b>	<b>714,125</b>	<b>616,718</b>	<b>616,718</b>	<b>-14%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	97,959	46,700	50,050	50,050	
<b>Total Revenue</b>	<b>97,959</b>	<b>46,700</b>	<b>50,050</b>	<b>50,050</b>	<b>7%</b>
<b>STAFFING</b>					
FTE Positions	7.50	7.50	7.50	7.50	

### BUDGET HIGHLIGHTS / CHANGES:

- Contracts with the Towns of Mount Pleasant and Midland for planning services.

### FY 2007 MAJOR ACCOMPLISHMENTS:

- Completed transition of planning functions to newly hired Town of Harrisburg planning staff.
- Completed transition of addressing functions to the IT Department.
- Updated TischlerBise Adequately Public Facilities Study for Schools.

## Commerce – Planning

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- Adopted new Voluntary Mitigation Payment Amount for schools and new student generation rates based on results of TischlerBise Study.
- Held public hearings to receive comments for new Flood Insurance Rating Maps from Federal Emergency Management Agency (FEMA) to be adopted in 2008.
- Assisted Cabarrus County Schools with procurement, annexation and rezoning of the new Cox Mill High School site.
- Located and identified over 100 possible park sites in Midland for Parks and Recreation to consider for new park in Midland area.
- Located and identified over 100 possible park sites for town of Mt. Pleasant for Parks and Recreation to consider for new park in Mount Pleasant area.
- Created a map and corresponding list of over 130 suitable school sites for the school selection review committee.
- Created a map of that specifically designated 40 parcels in the Northwest area of the County to be considered for a new elementary school.
- As part of the subdivision review process, coordinated with property owners to acquire easements along Rocky River, Adams Creek and Clarke Creek for future greenways.

### PERFORMANCE SUMMARY:

**GOAL:** To provide accurate and efficient administration of the Adequate Public Facilities Ordinance Voluntary Mitigation Payment process for schools.

**OBJECTIVE:** To collect 100% of the payments agreed to as part of the Consent Agreements for preliminary plats.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of building permits issued (single-family, townhome, multi-family or other units)	4,381	3,740	3,179
Total number of building permits issued requiring mitigation payment	557	486	413
Total amount of money collected from Voluntary Mitigation Payments for schools at building permitting	\$506,258	\$325,070	\$276,310
Total number of lots final platted	813	487	414
Total number of lots requiring payment at final platting	51	185	157
Total amount of money collected from Voluntary Mitigation Payments for schools at final platting	\$942,089	\$1,691,311	\$1,437,614
Percent of money collected for APFO	100%	100%	100%

## Commerce – Planning

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

**OBJECTIVE:** Update land use plans and maps.

**OBJECTIVE:** Include towns, cities and citizens in the long range planning process.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of Planning Areas	7	7	7
Number of Land Use Plan updates complete	0	1	1
Number of public meetings held	0	1	1
Number of public meetings held with towns and cities	0	1	1
Number of land use plan updates started	0	1	1
Number of meetings with planning staff from other towns and cities	0	1	1

**GOAL:** To maintain or improve current level of service for transportation facilities.

**OBJECTIVE:** To require projects that impact transportation facilities to perform necessary upgrades as determined by Traffic Impact Analysis Studies.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of projects requiring that Traffic Impact Analysis reports be prepared	2	1	1
Number of projects requiring upgrades to existing facilities to maintain established level of service.	2	1	1
Percent of projects required to perform upgrades to existing facilities	100%	100%	100%

# Commerce – Community Development

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**MANDATED SERVICE:** No

**MISSION:** Working with any and all agencies in Cabarrus County to provide safe and affordable housing to all residents of Cabarrus County and public water and sewer services in projected growth areas through housing as well as economic development programs and initiatives.

**PROGRAM DESCRIPTION:** The Housing and Community Development programs apply for and administer grants to rehabilitate housing, construct new infrastructure, and provide economic development opportunities in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to obtain HOME funds from the US Department of HUD. The HOME program allows for general housing rehabilitation. Cabarrus County Community Development will be continuing a grant this year from the NC Department of Commerce for CDBG Scattered Site Housing rehabilitation in Cabarrus County, Mt. Pleasant, Harrisburg, and Midland. Other programs include Weatherization, Heating Appliance Repair and Replacement Program, and Housing and Home Improvement Service Program. These programs allow for a variety of home improvements and rehabilitation activities for the elderly, disabled and families with children. The Weatherization program allows Cabarrus County to increase the energy efficiency of qualified homeowners. Heating, Appliance Repair and Replacement Program provides for the repair or replacement of unsafe or inoperable heating appliances for qualified applicants. The Housing and Home Improvement Service Program allows for activities such as wheel chair ramp installation, step rails, floor replacements and appliance replacement. All of these programs will be used together to provide Cabarrus County residents with safe, affordable housing and infrastructure. Additional benefits include reducing Medicare and Medicaid costs by allowing many low-income elderly persons to remain in their homes. The Community Development Division is working with the City of Concord to install water lines in a predominately minority community in the northwest area of the County.

Community Development activities include:

Administration – The overall administration, supervision, and direction of all Community Development activities is included in this budget and in associated project ordinances.

Boards – The division serves the Cabarrus County Board of Commissioners, Harrisburg Boards, Mt. Pleasant Boards, and Midland Boards in providing analysis, review and professional opinions on housing and community development activities and studies.

Harrisburg – This division provides housing and community development services for Harrisburg, serving town staff, and the Town Council.

Midland – This division provides housing and community development services to Midland through the Midland Council.

Mt. Pleasant – This division provides housing and community development services for Mt. Pleasant, serving town staff, and the Town Council.

Other – As requested, the division provides advice, information, and research on housing and community development projects for the Board of Commissioners and County Manager. Public information is an important role filled by this division with a great number of general queries answered by telephone, personal contact or through meeting with groups. Frequently assist non-profit agencies by providing technical assistance, referrals, education, and information. This division provides presentations to non-profit agencies, civic organizations, and the public as requested. Staff also interacts with the CDBG entitlement cities of Concord and Kannapolis to coordinate services to clients.

# Commerce – Community Development

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	171,550	183,537	190,208	190,208	
Operations	219,632	122,481	129,725	132,578	
Capital Outlay	0	31,000	0	0	
<b>Total Expense</b>	<b>391,183</b>	<b>337,018</b>	<b>319,933</b>	<b>322,786</b>	<b>-4%</b>
<b>REVENUES</b>					
Intergovernmental	141,315	122,567	130,336	134,183	
Fees & Other	9,279	9,730	2,000	2,000	
<b>Total Revenue</b>	<b>150,595</b>	<b>132,297</b>	<b>132,336</b>	<b>136,183</b>	<b>3%</b>
<b>STAFFING</b>					
FTE Positions	2.50	2.50	2.50	2.50	

## BUDGET HIGHLIGHTS / CHANGES:

- Continue to provide the same level of service for the Weatherization, Heating and Air Repair and Replacement program, Housing and Home Improvement, CDBG Scattered Site Housing and HOME program.
- A cash match of approximately \$45,000 will be required for participation in the HOME program. Cabarrus County must provide a 25% match to participate in the program. Precise amount of match is unknown until the Consortium delivers funding amounts to participating localities.
- Administration of the dissolution of the Northwest Water and Sewer Fund. The City of Concord is designing a water line to install in the Moss Drive Community that will be funded with this money.
- Administration of the Courthouse Master Plan process.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Closed out 2004 CDBG Scattered Site Housing Rehabilitation Program.
- Completed the Bethel School Structural Analysis.
- Completed administration of the architectural and civil development plans for the Cabarrus Sheriff's Office and Detention Center. Construction of the annex is complete and the Sheriff's office is approximately 50% complete.
- Facilitated agreement with the City of Concord to provide public water to the Moss Drive Community.
- Purchased a new vehicle for Weatherization staff. Partially funded through the Weatherization grant.

# Commerce – Community Development

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## PERFORMANCE SUMMARY:

**GOAL:** To provide housing rehabilitation and repair services to the elderly, disabled and low income persons and families.

**OBJECTIVE:** Rehabilitate homes to bring from substandard to standard condition.

**OBJECTIVE:** To increase energy efficiency of homes through Weatherization services.

**OBJECTIVE:** To improve access to homes through installation of accessibility features.

**OBJECTIVE:** To repair or replace HVAC systems.

**OBJECTIVE:** To make miscellaneous housing repairs to provide safe, sanitary housing conditions.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of homes brought to standard housing.	9	4	5
Number of homes weatherized.	48	32	30
Number of homes with accessibility features installed.	57	43	32
Number of HVAC systems repaired or replaced.	32	16	14
Number of miscellaneous home repairs performed.	26	39	29

**GOAL:** To begin construction on a waterline in the Moss Drive Community that will be funded with the proceeds from the Northwest Water and Sewer fee fund.

**OBJECTIVE:** To connect homes to public water.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Installation of waterline and connection of private homes to public water system	0	0	40

**GOAL:** To complete a Masterplan for the Cabarrus County Courthouse.

**OBJECTIVE:** Provide for public input to create a Masterplan for the Courthouse.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Hold public input sessions to ensure adequate public input.	0	0	4
Provide cable show of Masterplan process for airplay over the Masterplan production period.	0	0	2
Direct mailings to a defined area for the Masterplan process.	0	0	10,000

## Commerce – Environmental Protection

**MANDATED SERVICE:** North Carolina General Statutes Chapter 113A Article 4 to provide for the administration and enforcement of a program and for the adoption of minimal mandatory standards which will permit development of this state to continue with the least detrimental effects from pollution sedimentation.

**MISSION:** To allow development within our county while preventing pollution by sedimentation and to protect the county's streams and natural resources from degradation by soil eroded from construction sites.

**PROGRAM DESCRIPTION:** Erosion Control Programs' role is specified in North Carolina General Statutes Chapter 113A Article 4. This division is to enforce the state and local ordinances, regulations related to land disturbing activities: the construction and installation of sedimentation and erosion control measures. This division also reviews sedimentation and erosion control plans for commercial, industrial and multifamily residential sites. They investigate alleged sedimentation and erosion control violations and enforce as per ordinance. This is a countywide service.

### BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	152,928	212,606	230,214	230,214	
Operations	19,514	30,139	33,218	34,418	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>172,441</b>	<b>242,745</b>	<b>263,432</b>	<b>264,632</b>	<b>9%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	105,274	260,000	280,000	280,000	
<b>Total Revenue</b>	<b>105,274</b>	<b>260,000</b>	<b>280,000</b>	<b>280,000</b>	<b>8%</b>
<b>STAFFING</b>					
FTE Positions	2.50	3.50	3.50	3.50	

### BUDGET HIGHLIGHTS / CHANGES:

- Reclassification of an existing Erosion Control Inspector to a Senior Erosion Control Inspector authorized.
- Submitted an application for Local Program Assistance Contract to NCDENR for a 60/40% match.



# Commerce – Environmental Protection

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Erosion Control inspections continue on the 150-acre site of the North Carolina Research Campus in Kannapolis.
- Erosion Control inspections began on the one 115-acre site of the SMI NHRA Drag Racing Facility.
- Staff attended Local Program Erosion Control Program Workshop held in Southern Pines, NC, and the Erosion and Sedimentation Control Planning and Design Workshop in Hickory, NC.
- Division hired one new Erosion Control Inspector.
- New fees collected at the new rate have allowed this division to be self-supportive.

## PERFORMANCE SUMMARY:

**GOAL:** To provide the highest level of inspections and erosion control training to builders and developers in Cabarrus County.

**OBJECTIVE:** Stay current with new law changes and new erosion control practices by attending NCDENR seminars.

**OBJECTIVE:** Maintain a quick turnaround time for new and revised Sedimentation and Erosion plan reviews.

**OBJECTIVE:** Protect and maintain stream quality in areas of rapid development.

**OBJECTIVE:** Educate and promote new sedimentation and erosion control practices with developers and contractors.

**OBJECTIVE:** Educate new home owners and existing down stream property owners of issues as it relates to property stabilization and sedimentation damage.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of field site inspection of current projects	389	690	750
Number of field site complaints	55	60	65
Number of sediment & erosion control plans reviewed	220	230	240

## Commerce – Zoning

**MANDATED SERVICE:** Enabling legislation GS §153A for zoning control, GS §143-214 for mandated watershed protections and §153-341 requires zoning to be in accordance with a comprehensive plan.

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

**PROGRAM DESCRIPTION:** The Zoning Division is responsible for providing zoning services in Cabarrus County, Midland and Mount Pleasant. These services include administrating and enforcing the zoning ordinances, initiating text amendments, completing zoning certificate of compliance inspections, conducting commercial site plan reviews, responding to citizen complaints, issuing zoning permits, issuing septic tank permits, issuing zoning verification letters, processing Certificate of Non-Conformity applications, developing and maintaining case files and reports, attending court to present enforcement cases and providing staff support to the Boards of Adjustment, Town Councils and to the Cabarrus County Board of Commissioners.

### BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	163,772	176,683	183,149	183,149	
Operations	19,331	31,981	27,867	28,667	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>183,103</b>	<b>208,664</b>	<b>211,016</b>	<b>211,816</b>	<b>2%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	121,577	93,900	64,450	64,450	
<b>Total Revenue</b>	<b>121,577</b>	<b>93,900</b>	<b>64,450</b>	<b>64,450</b>	<b>-31%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	3.00	3.00	

### BUDGET HIGHLIGHTS / CHANGES:

- Contracts with the Towns of Mount Pleasant and Midland for planning and zoning services.
- Completed terms of contract with Municipal Solutions for cell tower reviews.

### FY 2008 MAJOR ACCOMPLISHMENTS:

- Served on Project Team and provided technical support for implementation of new Accela land development software for zoning services that includes on-line permitting for customers.
- Completed transition of zoning division duties for Harrisburg to Town of Harrisburg staff.
- Collected approximately \$10,000 for cell tower review services through Municipal Solutions contract.
- Assumed cell tower application processing and review responsibilities from Municipal Solutions.

## Commerce – Zoning

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### PERFORMANCE SUMMARY:

**GOAL:** To provide timely response to citizen zoning complaints regarding non-compliance.

**OBJECTIVE:** Investigate a minimum of 90% of the zoning complaints within 1-3 days.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of complaints received	102	113	96
Number of complaints investigated	304	340	289
Number of complaints investigated in 1-3 days	272	306	260
Percent of complaints investigated in 1-3 days	89%	90%	90%

**GOAL:** To provide timely response to developer requests for Certificate of Compliance site inspections.

**OBJECTIVE:** Conduct a minimum of 85% of inspections within less than 24 hours.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of site inspections performed	1368	899	764
Number of site inspections performed in 24 hours from request for inspection	1121	764	649
Percent of site inspections performed in 24 hours from request for inspection	82%	85%	85%

**GOAL:** Decrease the amount of review time for commercial site plans to complete the plan review process.

**OBJECTIVE:** Increase frequency of pre-application meetings with applicants.

**OBJECTIVE:** Develop a process where zoning enforcement serves as clearing house for all commercial site plan review comments.

**OBJECTIVE:** Review 90% of plans so that sites are released for permitting within 60 days.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of site plans reviewed	171	102	87
Number of site plans reviewed and approved within 60 days	153	92	78
Percent of plans receiving approval in less than 60 days	89%	90%	90%
Number of site plans requiring review of technical review committee	2	1	1
Percent of site plans requiring review of technical review committee	.0116%	.0196%	.0115%

# **Economic Development – Incentive Grants**

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**MANDATED SERVICE:** No

**PROGRAM DESCRIPTION:** In order to expand economic development options for Cabarrus County that will diversify the tax base, offer improved employment opportunities for its citizens and promote the economic growth and welfare of the business and industrial community, the Board of County Commissioners has implemented guidelines to encourage new industry location decisions within the county and to assist existing industrial expansions. The Industrial Development Incentive program has assisted in bringing major corporations to Cabarrus County, along with encouraging expansions of several existing corporations.

## **ACN (TY 2009 FY 2010 - TY2013 FY2014)**

Based on investment in assets of \$5-9 million. County will match the NC One Grant (\$1,000 credit per employee up to \$300K over 5 years) with a dollar for dollar match of marginal revenues—potential of \$300k over 5 years.

## **Bonitz Flooring Group, Inc. (TY 2006 FY 2007-TY 2009 FY2010)**

It appears Bonitz may not qualify for its grant as its investment has not met the valuation threshold of \$3,000,000 the Small Headquarters Grant requires. We have budgeted \$7,620 for FY 2009 and have a carry forward for FY 2007 of \$10,300 and \$8,530 for FY 2008. We will budget carry forward three years addressing agreement's statute of limitations as advised by county attorney. This grant was initially authorized as 50% of qualifying amount to be granted to industry for four consecutive years (Small Headquarters Grant), with each year's value being adjusted by a factor for depreciation.

## **Cabarrus Plastics, Inc. (TY2008 FY2009- TY2011 FY2012)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$11,200,000, we have budgeted 55,500 for FY 2009. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2009 will be the first year for Cabarrus Plastics.

## **Carolina Tractor and Equipment (TY2009 FY2010 - TY2011 FY2012)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$6,500,000, we will appropriate \$34,000 for FY 2010. 85% of qualifying amount will be granted to industry for three consecutive years. This grant is the first phase of relocating the company to Cabarrus County.

## **Connexions, Inc. (TY2007 FY2008 - TY2010 FY2011)**

Based on an Estimated Eligible Fixed Asset Valuation of \$4,725,000, we have budgeted \$15,540 for FY 2009 and have a carry forward of \$14,860 for FY 2008. 50% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation.

## **Double O (TY2008 FY2009 - TY2010 FY2011)**

Based on an Estimated Eligible Fixed Asset Valuation of \$2,240,000, we have budgeted \$12,000 for FY 2009. 85% of qualifying amount will be granted to industry for three consecutive years, with each year's value being adjusted by a factor for depreciation.

## **Golden Gait Trailers (TY2008 FY2009 - TY2011 FY2012)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$3,840,000, we have budgeted \$12,100 for FY 2009. 50% of qualifying amount will be granted to industry for four consecutive years (Small Headquarters Grant), with each year's value being adjusted by a factor for depreciation.

# **Economic Development – Incentive Grants**

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## **Great Wolf (TY2010 FY2011 - TY2014 FY2015)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$100,000,000, we will appropriate \$585,400 in FY 2010. 85% of qualifying amount will be granted to industry for five consecutive years.

## **HAAS – CNC Racing (TY2007 FY2008 - TY2010 FY2011)**

Based on an Estimated Eligible Fixed Asset Valuation of \$17,067,500, we will budget \$69,890 in FY 2009. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2009 will be the second year for HAAS.

## **HSREI, LLC (Hendrick Motorsports) (TY2006 FY2007 - TY2009 FY2010)**

Based on an Estimated Eligible Fixed Asset Valuation of \$12,606,100, we have budgeted \$51,620 for FY 2009. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2009 is the third year for HSREI.

## **JHE (TY2007 FY2008 - TY2010 FY2011)**

Based upon new information, the grant actually begins in FY 2008. The grant budgeted for that year is \$11,500, based on an Estimated Eligible Fixed Asset Valuation of \$3,620,000. We will budget \$14,140 for FY 2009 based on an Estimated Eligible Fixed Asset Valuation of \$4,500,000. 50% of qualifying amount will be granted to industry for four consecutive years (Headquarters Grant), with each year's value being adjusted by a factor for depreciation. FY 2009 will be the second year for JHE.

## **MRN Radio (TY2009 FY2010 - TY2011 FY2012)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$1,720,000, we will appropriate \$9,210 in FY 2010. 85% of qualifying amount will be granted to industry for three consecutive years.

## **National Tour (TY2005 FY2006 - TY2008 FY2009)**

National Tour has ceased operations in Cabarrus County and by this action, the grant terminates.

## **NOLIM Group (Fortune Drive Road – FY 2008)**

A memorandum of understanding between the City of Concord, Cabarrus County and NOLIM Group to share the cost associated with the installation of storm water drainage, water lines, sanitary sewer lines and other infrastructure necessary to service commercial real estate development along the Fortune Avenue Extension in the International Business Park.

## **North Carolina Research Campus**

(Interlocal agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) - Cabarrus County has authorized the execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues to be used for the payment of no more than one-half of the annual payments of principal and interest due on the bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreement.

# **Economic Development – Incentive Grants**

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## **Oiles America Corporation (TY2006 FY2007 - TY2009 FY2010)**

Based on an Estimated Eligible Fixed Asset Valuation of \$7,074,500, we have budgeted \$28,970 in FY 2009. We have a carry forward for FY 2007 of \$22,870 and \$24,420 for FY 2008. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2009 will be the third year for Oiles America. Grant has been delayed due to issues regarding timing of equipment delivery. The Board of Commissioners has recently allowed the equipment in question to be granted. Oiles' financials currently are under review by the Tax Office. Subsequent to these actions, including any potential ad valorem due the County, the grant should be remitted.

## **Overhead Door (TY2009 FY2010 - TY2011 FY2012)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,230,000, we will appropriate \$22,650 in FY 2010. 85% of qualifying amount will be granted to industry for three consecutive years.

## **Perdue Farms (TY2005 FY2006 - TY2009 FY2010)**

Based on an Estimated Eligible Fixed Asset Valuation of \$2,278,700, we have appropriated \$10,770 to Fiscal Year 2009. 75% of qualifying amount will be granted to industry for five consecutive years (Level I Grant of June 1999), with each year's value being adjusted by a factor for depreciation. FY 2009 will be the fourth grant year for Perdue.

## **Philip Morris (TY2007 FY2008 - TY2009 FY2010)**

As this entity has announced departing the County sometime in CY 2010, the grant has been withdrawn by mutual consent.

## **Pillowtex**

Due to ongoing discussions centering on Pillowtex's liquidating bankruptcy, issues regarding valuation of assets, issues regarding the eligibility and determination of grants due tax years 2002 (FY 03) and 2003 (FY 04), among other issues, no budget has been allowed for PillowTex. We estimate if a grant was paid by the County for TY 2002, FY 2003, that it should be budgeted at \$360,800. Since the TY03 (FY04) taxes and interest due the County are still outstanding we believe that the ultimate outcome will show PillowTex owes Cabarrus County between \$25,000 and \$100,000 in taxes and interest net of the grants. As the net levy for TY 02 (FY 03) appears to be higher than total taxes potentially due for the FY 04, we estimate an immaterial grant for the same fiscal year or perhaps none for that year, as the program specifically states that in no year should tax payments be lowered to a level that is less than a prior year. Both parties should be entering mediation on this issue sometime in June 2008.

## **PreGel, Inc. (TY2009 FY2010 - TY2011 FY2012)**

Based upon the current information, the grant should not impact FY 2009. Based on an Estimated Eligible Fixed Asset Valuation of \$16,280,000, we will appropriate \$87,180 to FY 2010. 85% of qualifying amount will be granted to industry for three consecutive tax years with each year's value being adjusted by a factor for depreciation. FY 2010 should be the first year for PreGel.

## **Sabco Racing (TY2005 FY2006 - TY2009 FY2010)**

Based on an Estimated Eligible Fixed Asset Valuation of \$29,219,900, we have appropriated \$138,060 to FY 2009. 75% of qualifying amount will be granted to the industry for five consecutive years. This is a Level I Grant of June 1999, with each year's value being adjusted by a factor for depreciation. FY 2009 will be the second grant year for Sabco Racing.

# **Economic Development – Incentive Grants**

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## **Shoe Show (TY2009 FY2010 - TY2011 FY2012)**

Based upon the new information we have, the grant should not impact FY 2009. Based on an Estimated Eligible Fixed Asset Valuation of \$21,500,000, we will appropriate \$115,130 to FY 2010. 85% of qualifying amount will be granted to industry for three consecutive tax years with each year's value being adjusted by a factor for depreciation. FY 2010 will be the first year for Shoe Show.

## **Speedway Area Road Improvements (TBD)**

An informal agreement was reached in 2007 between the City of Concord, the Cabarrus County Board of Commissioners and Speedway Motorsports, Incorporated to fund road improvements near Lowes Motor Speedway in efforts to retain the track in Concord. Details of the agreement have not been finalized and are anticipated in late FY 08 or early FY 09. The level of funding required by the County is undetermined at this point.

## **Stanley Logistics (TY2005 FY2006 - TY2009 FY2010)**

Grant suspended due to lack of information as identified in letter (written by counsel) of 10/23/07. FY 2006 and 2007 carry forwards of \$188,370 have not been paid as Stanley Logistics has not applied for the grant, nor returned the questionnaire. Carry forward on books for informational and potential compliance purposes by grantee.

## **S T Motorsports (TY2007 FY2008 - TY2010 FY2011)**

Based on an Estimated Fixed Asset Valuation of \$5,528,000, we have budgeted \$22,640 for FY 2009. We have a carry forward for FY 2008 of \$24,420. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2009 should be the second year for ST Motorsports.

## **Wind Shear, Inc. (TY2009 FY2010 - TY2011 FY2012)**

Based upon the current information we have, the grant should not impact FY 2009. Based on an Estimated Eligible Fixed Asset Valuation of \$56,000,000, we will appropriate \$419,580 to FY 2010. 85% of qualifying amount will be granted to industry for three consecutive years, with each year's value being adjusted by a factor for depreciation. FY 2010 should be the first year for Wind Shear.

## Economic Development – Incentive Grants

### BUDGET SUMMARY:

INCENTIVE GRANT	ACTUAL FY 2007	AMENDED FY 2008	ADOPTED FY 2009
ACN	0	0	0
Bonitz Flooring Group Inc.	0	18,830	8,230
Cabarrus Plastics, Inc.	0	39,120	55,500
Connexion, Inc.	0	14,860	15,540
Double O	0	0	12,000
Golden Gait Trailers	0	0	12,100
HAAS-CNC Racing	0	63,650	69,890
HSREI LLC (Hendrick Motorsports)	0	98,140	51,620
JHE	0	0	13,160
MRN Radio	0	0	0
National Tour	0	18,160	0
NOLIM Group (Fortune Drive Road)	0	600,000	0
NC Research Campus	0	0	662,794
Oiles America Corp.	0	24,420	28,970
Perdue Farms	0	131,110	10,770
Philip Morris	0	400,000	0
PillowTex	0	0	0
PreGel, Inc.	0	0	0
Sabco Racing	0	228,900	138,060
Shoe Show	0	0	0
Stanley Logistics	0	188,370	0
ST Motorsports	0	24,420	22,640
<b>Total Grants</b>	<b>0</b>	<b>1,849,980</b>	<b>1,101,274</b>



# Veterans Services

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## MANDATED SERVICE:

**MISSION:** To provide the best possible service to veterans and their dependents in obtaining veterans benefits and services.

**PROGRAM DESCRIPTION:** Assisting veterans and their dependents in understanding and receiving benefits available to them from county state and federal governments. Veterans and dependents are advised and assisted with claims preparation, presentation and appeals. Assistance is also provided with health insurance, life insurance, education, vocational rehabilitation, hospitalization and death benefits.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	175,811	187,867	231,120	194,044	
Operations	11,444	13,611	18,563	18,115	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>187,255</b>	<b>201,478</b>	<b>249,683</b>	<b>212,159</b>	<b>5%</b>
<b>REVENUES</b>					
Intergovernmental	2,000	2,000	2,000	2,000	
Fees & Other	0	0	0	0	
<b>Total Revenue</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	4.00	3.00	

## BUDGET HIGHLIGHTS / CHANGES:

- A request for one new secretarial position was unfunded this fiscal year.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Coordinated Veteran's Day Program attended by 500+ persons.
- Presentations at various schools.
- Continue accredited training for the Veterans Service Officers.

# Veterans Services

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## PERFORMANCE SUMMARY:

**GOAL:** Provide the best trained service officers to assist clients.

**OBJECTIVE:** Continue training, study and practical experience

**OBJECTIVE:** Reduce wait time to see a service officer

**OBJECTIVE:** Reduce errors that slow down the time a claim is presented to the rating board.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
New VA Money Brought Into The County	\$3,479,462	\$3,500,000	3,522,500
New Claims	310	420	575
Sent Out Written Documents	3,754	4900	5,850
Total Contacts	9,132	9,950	12,000
Compensation & Pension Claims	3,795	4,295	5,045

# Transportation Services

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**MANDATED SERVICE:** Medical Transportation is mandated by Title XIX of the Social Security Act, which directs county departments of Social Services to provide transportation for medical care for Medicaid eligible recipients who have no other means of transportation to access this care. Social Services Block Grant (SSBG) and elderly and handicapped transportation services (EHTP) are not mandated. SSBG and Medicaid are Federal funds and Elderly and Handicapped is State funded. Enabled through the Older Americans Act and the Community Care Block Grant.

**MISSION:** To provide transportation services that enables all individuals the opportunity to access necessary medical care, and other resources, that can improve and enhance their independence. By providing safe transportation, we promote an independent lifestyle that allows individuals to live a full quality of life.

**PROGRAM DESCRIPTION:** Transportation is a critical high priority human service and medical need. Transportation services covers the cost of needed transportation to medical providers and facilities and any other service agencies of those clients who are eligible for Social Services Block Grant (SSBG) funds. Medicaid (Title XIX) provides reimbursement for transportation expenses to local medical providers, and in some cases, to providers outside Cabarrus County, when the needed medical care is not otherwise available.

Social Services certify eligible applicants for transportation services and refer the applicant to Cabarrus County Transportation Services for their trip needs. Transportation to medical facilities outside the county can be arranged, when the service cannot be accessed locally. Generally, arrangements are made to provide this transportation to facilities in Charlotte, Durham, and Winston-Salem. Funding is approximately 65% Federal and 35% County funds.

Social Services Block Grant (SSBG), Elderly, and Handicapped transportation allows eligible clients to access medical care and other human services agencies. Elderly and handicapped funds can only be used when a client is not eligible for transportation through other programs. Funding for these programs is SSBG: 75% Federal and 25% County. Elderly and handicapped funding is 100% State.

This program also provides transportation services to older adults age 60 and older for such purposes to travel to and from service providers, community resources, and/or other necessary general locations for the purpose of services and/or accomplishing these activities necessary for daily living. This program allows the older adults that participate in this transportation service to remain independent and continue to live in their homes as long as possible. By utilizing this transportation program, they will have access to all necessary life supporting services.

## BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	890,553	1,033,374	1,305,882	1,127,127	
Operations	612,410	688,323	966,810	946,300	
Capital Outlay	0	376,138	809,830	580,300	
<b>Total Expense</b>	<b>1,502,964</b>	<b>2,097,835</b>	<b>3,082,522</b>	<b>2,653,727</b>	<b>26%</b>
<b>REVENUES</b>					
Intergovernmental	434,226	847,218	1,001,651	1,015,916	
Fees & Other	628,735	447,600	447,600	447,600	
<b>Total Revenue</b>	<b>1,062,961</b>	<b>1,294,818</b>	<b>1,449,251</b>	<b>1,463,516</b>	<b>12%</b>
<b>STAFFING</b>					
FTE Positions	29.16	30.16	36.16	30.16	

# Transportation Services

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## BUDGET HIGHLIGHTS / CHANGES:

- CCTS ended the 2007 year by providing 94,774 trips, the most trips in the history of the department; this shows a 14% increase from our 2006 levels. This level of service means that we are averaging over 500 trips requested each day of operation.
- The increase in the number of trips requested has created a situation where we are unable to meet the demand. This has required us to take measures to limit trips in several areas. CCTS has placed a freeze on any new customers for our RGP program and has created a waiting list. Currently the list has 150 names listed and it continues to grow each week. We have also reduced our services to the Department of Aging by ceasing their social and shopping outings and we have placed on hold any new programs that have been requested by other agencies here in Cabarrus County.
- CCTS requested additional resources from the County Commissioners in the form of new vehicles, four new operator positions and one call center position, which went unfunded for this year. As always CCTS will continue to seek additional Federal and State funding to help cover the cost of our services.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Demand Response Center has seen a 60% increase in the number of phone calls received since 2005. In 2005 we were averaging 600 calls per week where in 2007 we now average 1,600 calls per week.
- CCTS has opened new lines of communication with community groups in Cabarrus County, groups such as Safe Cabarrus and Boys and Girls Club are now working with us to help keep young students off the streets and involved in positive activities.
- CCTS has expanded interaction with systems outside of Cabarrus County, and now share trips with Mecklenburg and Stanley County, including shared trips to Chapel Hill and Durham.

## PERFORMANCE SUMMARY:

**GOAL:** To meet all customer needs to the best of our ability, identify ways to increase service, reduce customer compliments, and better meet clients' needs in all areas.

**OBJECTIVE:** To have a higher percentage of compliments than legitimate complaints on all levels of service.

**OBJECTIVE:** To keep a record of customer compliments and legitimate complaints.

**OBJECTIVE:** Review log on a regular basis to identify patterns, and solutions for comparison of compliments and complaints.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Record of the number of customer calls.	83,200	85,000	85,000
Percentage of calls that were compliments versus complaints.	56 Positive 14 Negative	60 Positive 10 Negative	60 Positive 10 Negative

## Transportation Services

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**GOAL:** To provide safe transportation to clients and a safe work environment for employees.

**OBJECTIVE:** To reduce preventable accidents by one or less every 500 thousand miles.

**OBJECTIVE:** Hold monthly safety meetings with the safety supervisor and Safety Committee.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of accidents/incidents.	2	1	0
Insure all drivers attend safety classes including Defensive Driver Course (DDC-4) and Smith System.	22	22	22

**GOAL:** To increase the number of trips shared with surrounding counties, and to utilize more surrounding county services.

**OBJECTIVE:** To schedule and participate in meetings with bordering counties.

**OBJECTIVE:** To identify opportunities to work together to provide needed services for individuals outside our borders.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Reports on out-of-county trips provided by surrounding county services.	570	550	600

# Cooperative Extension

**MANDATED SERVICE:** No

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

**PROGRAM DESCRIPTION:** The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community and rural development, family and consumer sciences, and 4-H Youth Development. This nationwide, educational network links the expertise and resources of Federal, State and Local partners. Our programs help people identify and solve problems, embrace diversity, help people develop the skills necessary to become leaders, empower well-trained volunteers to assist others, and assist communities to develop and maintain economic prosperity.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	280,275	298,138	313,527	313,527	
Operations	61,942	84,953	91,640	91,640	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>342,217</b>	<b>383,091</b>	<b>405,167</b>	<b>405,167</b>	<b>6%</b>
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	19,133	30,001	32,400	32,400	
<b>Total Revenue</b>	<b>19,133</b>	<b>30,001</b>	<b>32,400</b>	<b>32,400</b>	<b>8%</b>

## BUDGET HIGHLIGHTS / CHANGES:

- Salary adjustments shown at the requested state level of 5%.
- State retirement employer contributions at 7.14%.
- Revenue: Although, the following funding is not part of the County Budget, North Carolina State University provides \$318, 5121 for salary, North Carolina A & T State University provides \$28,500 for salary, and our Federal Partner, USDA, provides \$15,000 for the Expanded Food and Nutrition Education Program. Cabarrus County Schools Kids:Plus program provides \$17,000 towards the salary of the 4-H Afterschool Coordinator.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- More than 500 volunteers worked throughout the year, reaching 5,476 youth in 2007.
- More than 4,000 hours of community service activities were logged this year with a value of \$68,000 to Cabarrus County.
- 4H EFNEP reached 944 youth through 40 different groups. 58 volunteers were recruited and trained. They provide 450 volunteer hours at a value of \$8,446.
- Agriculture and farmers make a major contribution to the well being on Cabarrus County residents by: contributing to the local economy; being good stewards of undeveloped land, soil and water (pollutants from residential and industrial areas that find their way into streams far exceed those coming from agricultural and forest areas); keeping property taxes low (Each \$1.00 collected in property taxes from land enrolled in the deferred tax program costs the county \$.31 in services provided by the county to

# Cooperative Extension

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those living on those properties. Each \$1.00 collected by the county in property taxes from residential development costs the county \$1.15 in services provided by the county.)

- Total economic value of horticulture education in 2007 was \$1,115,000.
- In Community and Rural Development, as a speaker during a statewide conference, 15 county leaders of the southwest district received educational training materials on effective listening, asking the right questions, building winning relationships, sharing pertinent information, setting goals, solving problems, redirecting negative behaviors, motivation and focusing on the job. Survey results from 90% of the participants stated that "the information will be useful in communicating with their team leaders and subordinates," while five percent shared that the information will be vital and useful when working with clientele to better understand and interpret their needs. The remaining five percent kept the evaluation cards to use as samples to use and share with other departments.

## PERFORMANCE SUMMARY:

**GOAL:** Cabarrus County's natural resources and environmental quality will be protected, conserved and enhanced, and ecosystem benefits will be optimized.

**OBJECTIVE:** Farmers and commercial pesticide applicators use pesticides safely for themselves and the environment.

**OBJECTIVE:** Best management practices will be used to protect soil, water, air, and energy at the Atando Road Farm Park.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
100% of private pesticide applicators desiring recertification will be recertified.	97%	100%	100%
Number of pesticide recertification credits earned by professional pesticide applicators will increase from 350 hours.	346	350	360
Total value of horticulture education for citizens will be maintained above \$1,000,000	\$956,000	\$990,000	\$1,000,000
Amounts of water collected in the rain barrels	--	--	300 gallons
Energy saved through use of solar greenhouse	--	--	\$100

## Cooperative Extension

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**GOAL:** Cabarrus County will have profitable, environmentally sustainable plant, animal and food systems that support thriving communities and provide access to safe and nutritious food for all.

**OBJECTIVE:** Create a local food council to begin understanding of food production, distribution, and consumption in Cabarrus County.

**OBJECTIVE:** Create the infrastructure to support the production and marketing of local food.

**OBJECTIVE:** Piedmont Farmer's Market will complete a strategic plan that will allow for expansion to accommodate growing markets within the region.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of members of the food council	--	--	20
Number of meetings held by food council	--	--	5
Number of vendors at the Farmer's Market	30	30	30
Number of animals processed through Cruse Meats	--	--	2500

**GOAL:** Youth and adults will achieve educational success through intentional non-formal and formal educational opportunities that expand and enhance skills and knowledge.

**OBJECTIVE:** Youth will adopt behaviors that will contribute to their total health and well-being.

**OBJECTIVE:** Youth will gain life skills.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Value of training programs	\$385,000	\$637,500	\$780,000
Value of resources available	\$73,418	\$89,389	\$92,471
Number of training programs conducted	35	51	60
Number of participants trained	1100	1250	1300

**GOAL:** Adults and children of all ages and abilities will make healthy food choices and be physically active to achieve or maintain a healthy weight and prevent chronic disease.

**OBJECTIVE:** 90% of EFNEP families will show improvement in their nutrition and resources management practices.

**OBJECTIVE:** 100 family members will show improvement in their purchasing, planning, and preparation skills as a result of attending Families Eating Smart and Moving More (FESMM).

**OBJECTIVE:** 50 preschool teachers will utilize Color Me Healthy training and resources to promote trying new foods and promoting a more nutritious diet with 1,500 preschoolers and their families.



## Cooperative Extension

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of participants enrolled in EFNEP	157	200	250
Number of participants enrolled in FESMM	198	225	250
Number of teachers enrolled in Color Me Healthy	39	50	50
Number of youth and families using Color Me Healthy	1000	1150	1500
Number of families increasing their planning, purchasing and food prep skills	157	350	500
Number of individuals that maintain or lose weight as a result of Cooperative Extension programs	30	45	150

**GOAL:** Cabarrus County residents will excel in the global marketplace as a result of growing a competitive workforce and a diversified economy.

**OBJECTIVE:** In partnership with other organizations, local residents will attend economic literacy classes that will enable them to create a personal budget and make appropriate consumer choices within this budget.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of local agencies utilizing Cooperative Extension Programs	2	5	8
Number of Cabarrus County residents that become Savers	--	--	10
Number of non-profits that obtain their 501 (c) 3 status	--	--	2
Number of participants in economic literacy classes	2	5	35

**GOAL:** Cabarrus County residents will be civically engaged within their communities.

**OBJECTIVE:** 100 new volunteers will become involved in their community through Cooperative Extension programs.

**OBJECTIVE:** In partnership with other community organizations, local residents will become more aware of local government programs and use these programs to enhance their lives.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of volunteers in community	1150	1,200	1,300
Number of Volunteer hours donated to community	36,723	38,317	40,000
Value of volunteer hours in community	\$624,291	\$651,389	\$680,000
Number of neighborhood community associations	--	2	4
Number of leaders trained in leadership skills	57	89	100
Number of leaders exhibiting leadership skills learned	36	51	75

# Cooperative Extension – 4-H Summer Fling

**MANDATED SERVICE:** No. Program is user fee funded.

**MISSION:** The North Carolina Cooperative Extension program helps people improve the quality of their lives by providing research-based information and informal educational opportunities focused on issues and needs.

**PROGRAM DESCRIPTION:** 4-H Summer Fling is a summer program open to any interested youth 5-18 years of age in Cabarrus County. Children receive enrollment information through their teachers, newspapers, volunteers and individual mailings. 4-H Summer Fling is a program that has grown and increased yearly since 1980. This program offers youth the opportunity to learn through a variety of educational, hands-on classes. Youth learn new life skills and enhance their academic achievement with science and technology programs. They will demonstrate increased personal responsibility at the completion of the summer after having participated in more than 6 hours of instruction. This program continues to be one of the more popular aspects of the Cabarrus 4-H program. Two summer program assistants will be employed to administer and manage the day-to-day program operations.

## BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	6,655	7,184	7,547	7,547	
Operations	21,776	15,168	17,138	17,138	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>28,431</b>	<b>22,352</b>	<b>24,685</b>	<b>24,685</b>	<b>10%</b>
<b>REVENUES</b>					
Intergovernmental	0	0	0	0	
Fees & Other	21,337	22,234	24,685	24,685	
<b>Total Revenue</b>	<b>21,337</b>	<b>22,234</b>	<b>24,685</b>	<b>24,685</b>	<b>11%</b>
<b>STAFFING</b>					
FTE Positions	0.35	0.35	0.35	0.35	

## BUDGET HIGHLIGHTS / CHANGES:

- After listening to feedback from the public concerning availability of classes, the structure of summer fling for 2008 has changed. Full-day, week-long programming will be offered in addition to the part-day, individual classes.

# Cooperative Extension – 4-H Summer Fling

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- The Cabarrus County 4-H Summer Fling program has become a model used across the state of North Carolina by other counties.
- Partnered with the Cabarrus County School bus garage, Cabarrus County Schools and numerous adults willing to donate their time to provide this program.
- Provided leadership and teaching opportunities for our Cabarrus 4-H teen members under the supervision of adults.
- Offered educational classes in a wide variety of topics planned to interest youth of various ages.
- Successfully used online registration for the 4-H Summer Fling Program. It minimized wait time for registration, created online individual class evaluations, online class reminders via email postcards and email confirmation of registration information.
- Youth who participated in the Fantastic Fair Fun Camp entered several items in the Cabarrus County Fair.

## PERFORMANCE SUMMARY:

**GOAL:** To provide fun, educational programs for youth ages 5-18 during summer vacation.

**OBJECTIVE:** 100 families will participate in the customer satisfaction survey.

**OBJECTIVE:** To offer 24 educational, hands-on, week-long and short-term classes during the summer vacation period enrolling 300 youth.

**OBJECTIVE:** To partner with the Cabarrus County School bus garage, Cabarrus County Transportation Services, Cabarrus County Schools and other agencies and resources in Cabarrus County.

**OBJECTIVE:** To provide summer care for youth, maintaining a ratio of one adult leader to 12 youth.

**OBJECTIVE:** 85% of the youth participating in the Fantastic Fair Fun Camp will enter at least two items in the Cabarrus County Fair.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Different youth learning new skills	412	400	300
Actual number of new skills each youth learned	3	3	10
Volunteers teaching classes and amount of hours contributed	50/325	20/100	20/200
Average cost per class/value	\$7.50/\$15.00	\$8.50/\$17.00	\$10.00/\$20.00 \$125/\$200
Average customer satisfaction rating	4	4	4
Number of families completing survey	0	30	100
% of youth entering items in the fair	0	77%	85%

# Social Services

**MANDATED SERVICE:** G.S. 108- A14; Chapter 7A; Chapter 108A; Title XIX of the Social Security Act; P.L. 104-193, Personal Responsibility and Work Opportunities Reconciliation Act of 1996 and SB 352; 7 U.S. Code 20(1); P.L. 97-45; Title IV-B and IV-E of the Social Security Act; CFR 47378 mandate the services provided by the Department of Social Services.

**MISSION:** Strive to improve the quality of life in the community for all citizens.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	13,486,771	14,769,457	16,867,039	16,419,340	
Operations	17,644,297	20,341,708	18,414,659	17,934,500	
Capital Outlay	10,558	148,813	97,500	137,500	
<b>Total Expense</b>	<b>31,141,625</b>	<b>35,259,978</b>	<b>35,379,198</b>	<b>34,491,340</b>	<b>-2%</b>
<b>REVENUES</b>					
Intergovernmental	14,106,483	15,454,844	15,973,104	16,365,256	
Fees & Other	2,903,822	3,290,041	3,368,273	3,368,273	
<b>Total Revenue</b>	<b>17,010,305</b>	<b>18,744,885</b>	<b>19,341,377</b>	<b>19,733,529</b>	<b>5%</b>
<b>STAFFING</b>					
FTE Positions	227.98	237.98	250.98	241.98	

## BUDGET HIGHLIGHTS / CHANGES:

- Six new positions were authorized of 15 requested; 2 computer support positions were transferred to the IT Department.
- Plans to increase our focus on assisting adolescent teens in foster care prepare for independent living.
- Funding requested to improve technology and yield more efficiency (case mgt system and imaging system) .
- Will expand/renovate Human Services Center.
- Increase outreach to Hispanic/Latino population.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Underwent a reorganization to position ourselves to focus more on customer service, efficiency, and prevention.
- Collaborated with Cooperative Christian Ministries to open an onsite Food Pantry.
- Leading the state in County % of citizens eligible for Food Assistance (formerly Food Stamps) who receive benefits. Cabarrus County is currently #1 in state.
- Increased Child Support collections.
- Leading the state in County % of Children who are enrolled in Carolina Access Health Insurance (Medicaid Managed Care). Cabarrus County is always either #1 or #2 in state.

# Social Services

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- Reduced the # of foster children in custody for more than 12 months.
- Reduced the # of children being reported as abused, neglected.
- Increased the # of vulnerable adults protected through adult protective services.

**PROGRAM DESCRIPTIONS:** The following divisions make up Social Services:

**Administration:** Administration Operations includes the Director, Deputy Director, and all support staff serving the entire agency. The activities of this division include: 1). Providing administrative support required for operation of all service and public assistance programs with a goal of helping people while carrying out County/State/Federal mandates in the most efficient, accurate and effective manner possible. 2). Managing resources responsibly. 3). Responding to community needs by developing and implementing programs which foster positive change for individuals, families and the community. 4). Fostering coordination of community efforts and programs. 5). Creating public awareness and providing education on human needs. 6). Advocating for individual and community needs, including State and Federal laws and regulations. 7). Serving as staff to the Social Services Board. 8). Institutional and Effectiveness Operations 9). Financial and Reimbursement reports 10). Supervision of all DSS Support Staff

**Special Assistance:** Special Assistance (SA) is available to help with the cost of care in Adult Care Homes (formerly known as rest homes). Adult Care Homes provide an alternative for persons no longer able to maintain themselves in their own homes. In most cases, Social Security, Supplemental Security Income, Veteran's benefits, and other sources of income are not sufficient to meet the total cost of care. The amount of assistance an individual can receive is based upon the difference between his personal income and the cost of care. Special Assistance is a state and county funded program and receives no federal funding since it is a supplement for Social Security and other income sources already composed of federal funds. Individuals receiving Special Assistance also receive Medicaid.

Programs include:

**Special Assistance to the Aged (SAA)** - assistance payment for adults 65 and over who meet eligibility requirements.

**Special Assistance to the Disabled (SAD)** - assistance payment to individuals from age 18 to 64 who meet eligibility requirements.

**SA In-home** - allows eligible individuals the opportunity to live in a private living arrangement and receive assistance as an alternative to facility care.

**Medical Assistance:** This program pays medical bills for eligible low-income individuals who cannot afford the cost of health care. It is funded by federal, state, and county funds.

Programs include:

**Medicaid for the Aged (MAA)** - for people 65 or older who meet eligibility requirements.

**Medicaid for the Blind or Visually Impaired (MAB)** - for blind or visually impaired people of any age who are blind according to the definition given by the Social Security Administration who meet eligibility requirements.

**Medicaid for Disabled Citizens (MAD)** - for people of any age who are unable to work due to a disability that is expected to last at least 12 months or result in death and meet eligibility requirements.

**Medicaid for Families with Dependent Children (MAF)** - for single parents or couples with children under age 19 in their household or for children ages 19 through 20 who meet eligibility requirements.

**Medicaid for Infants and Children (MIC)** - for children under the age of 19 whose parents' income meets eligibility requirements.

**Medicaid for Pregnant Women (MPW)** - for pregnant women who meet eligibility requirements limits.

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**Family Planning Medicaid (FPW)** - A program for men and women, ages 19 and over, with income at or below the 185% of the poverty level, to receive family planning services.

Recipients of Work First and Special Assistance also receive Medicaid.

**Aid to the Blind:** The program provides social services and financial assistance to legally blind individuals. The State Division of Services for the Blind places a social worker for the blind at the department three days per week. This budget includes the county share of cost for the worker, for in-home aide services and other services, and for special assistance for the blind (a rest home supplement program for visually impaired persons.)

In-home aide services consist of two levels. Level I services provide for legally blind individuals (eligibility is based on income also) to assist with basic home management tasks to enable an individual to maintain self-sufficiency and improve the quality of life. Recipients must be Medicaid eligible.

Independent living services/adjustment services for the blind are services provided to enable blind and visually impaired individuals to attain and /or maintain the highest level of functioning possible, to promote their well-being, and to prevent or reduce dependency.

**Spay Neuter Assistance Program:** The General Assembly found that the uncontrolled breeding of cats and dogs in NC has led to unacceptable numbers of unwanted dogs, puppies, cats, and kittens. These unwanted animals become strays and constitute a public nuisance and a public health hazard. The animals themselves suffer privation and death, are impounded, and most are destroyed at great expense to local governments. It is the intention of the General Assembly to provide a voluntary means of funding a spay/neuter program to provide financial assistance to local governments offering low-income persons reduced-cost spay/neuter services for their dogs and cats and to provide a statewide education program on the benefits of spaying and neutering pets. The Veterinary Public Health Program within the Department of Health and Human Services administers the Spay/Neuter Program, a statewide program to foster the spaying and neutering of dogs and cats for the purpose of reducing the population of unwanted animals in NC. The program consists of the following components: (1) Education Program, and (2) Local Spay/Neuter Assistance Program – DHHS administers the Spay/Neuter Account established in G.S. 19A-62. Monies deposited in the account are available to reimburse eligible counties and cities for the direct costs of spay/neuter surgeries for cats and dogs made available to low-income persons. Funding comes from two sources—"I Care" Rabies tags and "I Care" vehicle license plates.

**Child Welfare:** The Child Welfare Division is responsible for the delivery of Preventive, Assessment, Treatment, Placement, and Adoption of children who are at risk or have been abused, neglected or dependent. These tasks are accomplished through Family Preservation Services, Home Based Services, On-Call staff, and Child Protective Services (CPS) Intake, Investigations/Assessments, Case Planning & Management, Foster Care Placement, Foster Home Licensing, Adoption, and Adoption Assistance programs. Staff assesses underlying problems/causes of child abuse, neglect, and dependency, identifying the causes of the maltreatment and providing intensive work and planning with families in efforts of reducing the risk of child abuse/neglect. The major objective is to provide protection and safety for children while attempting to achieve permanence for them.

**Child Support Services:** The Child Support Enforcement Division is responsible for ensuring that non-custodial parents (NCPs) support their children through financial means, with medical insurance coverage or medical support whether owed to the client/custodial parent or caretaker, which could include foster care; or the State for recovery of Work First Family Assistance (WFFA). Actions include the location of non-custodial parents, establishment of paternity including DNA testing, establishment of a support obligation based upon the NC Child Support Guidelines, and enforcement of compliance of court orders for child support and medical insurance and medical support and modify such orders as deemed appropriate.

**Economic Services:** Income Maintenance services are categorical public assistance programs. There are extensive, distinct regulations for the different programs that must be followed in determining and re-

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determining eligibility in each program area. These include such elements as age, health, income, reserve, and citizenship. These items must almost always be verified by a third party, and a verbal statement from the client is rarely acceptable as verification.

Programs provided by the Economic Services Division include:

Medicaid - a health insurance program for those whose income is below amounts set by the federal and state government. Medicaid is governed by federal and state laws and regulations. Programs include:

Medicaid for the Aged (MAA) - for people 65 or older who meet eligibility requirements.

Medicaid for the Blind or Visually Impaired (MAB) - for blind or visually impaired people of any age who are blind according to the definition given by the Social Security Administration who meet eligibility requirements

Medicaid for Disabled Citizens (MAD) - for people of any age who are unable to work due to a disability that is expected to last at least 12 months and meet eligibility requirements.

Medicaid for Families with Dependent Children (MAF) - for single parents or couples with children under age 19 in their household or for children ages 19 through age 20 and meet eligibility requirements

Medicaid for Infants and Children (MIC) - for children under the age of 19 whose parents' income meets eligibility requirements

Medicaid for Pregnant Women (MPW) - for pregnant women who meet eligibility requirements limits

Family Planning Medicaid (FPW) - A program for men and women, ages 19 and over, with income at or below the 185% of the poverty level, to receive family planning services.

Medicare Qualified Beneficiaries Program (M-QB) - available to persons living in their own homes, covers only the Medicare premiums that are normally deducted from a recipient's social security check, the Medicare deductible, which is the portion a recipient owes the hospital after Medicare pays, and the Medicare co-insurance which is the portion owed to the doctor after Medicare pays. Expansion of the MQ programs now includes individuals who have between 120-135% of the poverty level and those whose income is between 135-175% of poverty. The former will have Part B premiums paid for one year. The latter have only a portion paid.

Carolina ACCESS(CA)/Community Care of North Carolina (CCNC) - Managed Care for Medicaid and beginning February 2007 NCHC recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

NC Health Choice for Children (NCHC) - Health insurance program for children age 6 through age 18 with family income below or at 200% of the federal poverty level. Children cannot be eligible for Medicaid or be covered by private health insurance.

Special Assistance - State/County Special Assistance for Adults is an assistance payment to individuals who meet eligibility requirements

Special Assistance to the Aged (SAA) - assistance payment for adults 65 and over who meet eligibility requirements

Special Assistance to the Disabled (SAD) - assistance payment to individuals from age 18 to 64 who meet eligibility requirements

Food Stamp Program - a federal food assistance program that helps provide food assistance to low-income families. Monthly allotments of Food Stamp benefits are issued via Electronic Benefit Cards (EBT cards). The purpose of the Food Stamp Program is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.

Work First Family Assistance (WFFA) - North Carolina's **Temporary Assistance for Needy Families (TANF)** program, called **Work First** is a cash payment and Medicaid program for families with children and is based on the premise that parents have a responsibility to support themselves and their children. Work First cash assistance is provided primarily for children. Biological or adoptive parents and stepparents may apply for assistance for a child and must be included in the payment for the family, unless they are disqualified from the program. Other relatives and individuals, regardless of their relationship, who have legal

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custody or guardianship of children may apply for assistance on their behalf, but will not be included in the payment to the family. Work First cash assistance is not provided to pregnant women without other dependent children.

**Community Alternatives Program (CAP):** The CAP program provides a wide range of services to meet the needs of the elderly, disabled adults, and disabled children. The CAP program presently has served 282 adults and children this year, and impacts an even greater number of caregivers and family members. Presently staffing includes 2 supervisors, 12 social workers, 3 part-time community social service assistants, and 125 part-time in-home aides (IHA) contracted through Good Health Services. CAP is designed to address the following goals and priorities:

1. Assure the health, safety, and well being of CAP clients and prevent placement in nursing homes.
2. Aids the individual, with family support, to remain at home as long as possible.
3. Enhances the client's functional ability through the provision of IHA services.
4. Promotes and strengthens family stability by relieving overworked caregivers.
5. Achieves and maintains appropriate levels of care, including attainment of self-sufficiency.
6. Supports the achievement and maintenance of economic security and basic material well being.

Medicaid allows the lead agency to provide and bill for CAP services for the following: case management, IHA services, home mobility aids, waiver and regular medical supplies (incontinent undergarments, under pads, nutritional supplements, pill boxes, insulin syringes, testing strips, lancets, dressing supplies, ostomy supplies, catheter supplies, tracheotomy supplies, etc.). The program requires RN supervision of IHA's providing level III personal care and social worker II supervision of all IHA's. Other expenses of the program include training, lift belts, gloves, and travel for the IHA's.

**CAP Choice:** CAP Choice is a program which allows clients, who would ordinarily be CAP/DA recipients to have more control of their case. It is a consumer directed program. The CAP social worker serves as a consultant and advises the client when necessary. Rather than IHA's, the client is the employer, and hires personal assistants to provide in-home personal care for them. This is one of the primary advantages of this program, in that the personal assistant, since they are an employee of the client, can provide some services that an IHA can't provide, and can improve the chances of the client being able to remain at home, rather than be placed.

**In-Home Aide Services (IHA):** IHA services are funded through both the Home and Community Care Block Grant and through Medicaid in the CAP program. IHA services through HCCBG assists elderly adults to remain at home with home management and personal care. IHA services through Medicaid (CAP) assists frail and disabled adults remain at home as long as possible to prevent nursing home placement. CAP allows the provision of specialized home management and personal care in the home to meet their social and medical needs safely in their own homes. During FY06, 152,893 hours were either billed to Medicaid or paid for through HCCBG funds. Revenues cover program expenses.

**Personal Care Services (PCS):** PCS is funded by Medicaid and provides IHA services to elderly and disabled adults who are in need of personal care tasks such as bathing, grooming, and dressing. This program allows for 60 hours of IHA services monthly for clients, with at least 50% of these hours devoted to personal care tasks. Each personal care task has a pre-determined allowable time to provide that particular service. These services must be approved by a physician and monitored by an RN.

**Adult and Family Services:** Provides the following services:

**Protective Services for Adults** are services provided to disabled individuals 18 years of age or older who may be experiencing a situation where they are abused, neglected, or exploited. Social workers evaluate reports to determine the degree of risk to the disabled or elderly adult and then provide protection to the individual that can range from working with the adult or family in helping them overcome the situation to securing a protective order through the courts.



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Guardianship Services are provided to disabled adults who are mentally incompetent and cannot make responsible decisions concerning their person and/or property. This service consists of petitioning the court, following through the process of appointment, as well as assuring that these wards are provided with essential, life sustaining services.

In-home Services are case managed by a social worker and provided by in-home aide staff to provide assistance to dependent physically or emotionally ill, handicapped adults in their own homes. These services offer supportive help in the areas of good health practices, maintaining adequate housing, and consumer education.

Individual and Family Adjustment Services are provided by social workers and include counseling to help a family or individual in identifying problems, exploring options, and choosing solutions for themselves. Problem areas include household management, family life, substance abuse, mental illness, and retardation.

Adult Placement and Licensure Monitoring services are provided by social workers and prepare individuals and their families for adult care home or nursing home placement. They provide supportive services to aid the client in adjusting to group living. These services also provide for routine monitoring of adult care homes by designated social workers to ensure that they are operating under state licensing requirements. Violations are handled through corrective actions and reported to the NC Division of Facility Services.

Protective Payee Services are provided for adults who cannot manage their own funds. This may occur in conjunction with adult protective services, adult foster care, or in-home services. DSS manages social security, SSI, and VA benefits for these individuals, and uses these funds to pay expenses related to nursing homes, adult care homes and independent living arrangements.

Adult Day Care Services include determining client eligibility as well as monthly monitoring of adult day care centers to ensure that care is being provided in accordance with state certification standards. This service can help some disabled and older adults remain at home and delay or prevent placement in long-term care.

Adult Care Home Case Management services are provided to selected Special Assistance/Medicaid residents of adult care homes in the county. The General Assembly authorized the use of Medicaid funding with a 50% Federal Medicaid, 25% State, and 25% local match. The social worker is responsible for assessing the residents' abilities and then obtaining and coordinating the services needed to prevent the residents from needing a higher, more expensive, level of care.

Work First Employment Services and services to families under 200% of the Federal Poverty Level are designed to assist families in obtaining employment and becoming self-sufficient. This has been in effect in NC since 8-1-96, when it was implemented under federal waivers to AFDC program recipients, and subsequently became a central component of the state's federal TANF Block Grant program. This program requires Work First recipients to take personal responsibility for their lives and seek and accept employment. It provides supportive services to assist them in doing this. Social workers provide case management services to these clients and assist them in obtaining jobs and remove barriers to employment. There is presently a 60 month life time limit to Work First. Also served are families who are under 200% of the Federal Poverty Level, but exceed Work First income guidelines. These are preventive services to families who are seeking work or are underemployed and are at risk of either losing their job due to circumstances and going on public assistance. Assistance provided is short-term and is service and financial based.

Work Over Welfare (WOW) is Cabarrus County's welfare reform program and was revised and extended by the NC General Assembly on 6-12-03 with no sunset provision. It provides for additional incentives for cooperation and penalties for non-cooperation with Work First.

County General Assistance Administration provides for social workers to assess indigent individuals and families who need financial assistance not covered by other programs.

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Child Day Care Subsidy Administration provides for DSS staff to assess and determine eligibility for children to receive subsidized child care through state and Smart Start subsidies to support employment, training, child protective services, foster care, or families experiencing a crisis.

Crisis Intervention Program Administration provides for DSS to assess and determine eligibility for families who are in a heating/cooling related crisis, and need assistance in keeping the heating/cooling source from being terminated.

Disposal of unclaimed bodies is a responsibility delegated to DSS by NC. When a body has been unclaimed for 10 days and no relatives can either be found or willing to accept responsibility for the body, it becomes a DSS responsibility. The cost of this is 100% county funding.

At-Risk Case Management Services for Children and Adults are non-mandated services which use Medicaid funds to pay for case management services and counseling for children and adults at risk of abuse, neglect, dependency, or exploitation. These services are preventive in that they help families already experiencing problems overcome difficulties before the situation deteriorates to a protective services level. This also works with families to improve problem solving and empower them to manage crisis situations in the future without DSS assistance. It is funded at a 62% federal and 38% county level.

SA-In-Home Services are non-mandated services that assist individuals who are in need of placement in adult care facilities but who desire to remain at home. Eligibility is determined by a need for adult care home level of care determined by a physician, as well as Medicaid eligibility. The person is assessed and case managed by a social worker who identifies and coordinates services that enhance their ability to remain at home. Individuals eligible for this program receive a Special Assistance check to bring their income up to the established Federal Poverty Level. This check assists in helping them meet expenses at home. This program is funded 50% state and 50% county.

**Emergency Assistance:** The Emergency Assistance program for Cabarrus County DSS was developed by a community wide Work First Block Grant Planning Committee which determined that EA needed to include a wide variety of benefits that would promote self-sufficiency and reduce welfare dependency. This program provides for an annual benefit amount of \$300 per a family at or below 150% of the Federal Poverty Level. In August 2003, the EA program in Cabarrus County was expanded to give DSS the ability to assist a family with up to \$1,200 annually in the event of an economic disaster, such as a major plant closing, or a natural disaster. This would only be implemented by the DSS Director with the consent of the DSS Board. Expenses in this program are paid for from the Work First Block Grant, and are maintenance of effort and 100% county funded.

The Crisis Intervention Program provides funds for heating and cooling related emergencies for low-income qualifying families who find themselves in an unavoidable heating/cooling crisis situation. Funds are paid directly to the heating and cooling provider, and are 100% federal and state funds. DSS has the ability, through a CIP Business Plan, to set restrictions on the usage of CIP funding related to weather conditions. This has resulted in funding having the ability to last through the colder months of the winter, rather than be depleted early.

TANF Domestic Violence funds are used to provide financial assistance and support to families who are victims of domestic violence, which often interferes with victim's efforts to pursue education or employment. Funding can be used to relocate family to a safe environment, as well as assist them in paying emergency bills when this source has been lost due to the abuser leaving the home. TANF-DV funding is 100% federal.

General Assistance funds are used to alleviate a short-term crisis situation for persons living in Cabarrus County when there is no other program assistance available. Needs covered include: purchase of medications, utility payments, and necessary medical supplies. A portion of this funding is appropriated to Cooperative Christian Ministry to assist them in their effort to help people in need. A portion of this fund is designated to the Adult Assistance Program which provides up to \$300 annually to elderly, disabled, or single adults with no children, who might have an emergency need and fall under 150% of the federal

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poverty level. In addition, the GA fund also pays the cost of disposal of unclaimed bodies when DSS is required by statute to dispose of them. General Assistance is 100% county funded.

**Foster Care:** DSS is responsible for the board payments for all foster children in legal custody of the Department of Social Services and placed in licensed facilities such as foster homes and group care facilities. TANF, Title IV-E or Title IV-B (State Foster Home Fund) funds assist with the cost of board payments based on guidelines for eligibility set in state policy. The department has to pay the rate set by group homes and the state. Assistance is provided through Adoption Assistance payments for eligible children with Special Needs to insure adoptions are not impeded due to potential financial restraints of perspective adoptive parents.

**Child Day Care:** The child day care program provides protection, care, and developmental experiences for children through the assistance of subsidy payments to providers of care. Targeted populations for this service include: 1) families who need this assistance to support employment, 2) children who need this assistance to remain in their own home while receiving protective services, 3) support families' employment who are foster parents and are caring for children in DSS custody, 4) support Work First recipients who need this service to support education, training, and employment, and 5) to support the emotional, social, educational, and cognitive development of children. In most cases, except child protective services and foster care, parents are assessed a portion of the cost of care, as a parent fee, based on their income. At the present time, State and Smart Start funding are adequate to meet the current demand for services and DSS is no longer on a waiting list for child day care. State day care subsidy is 77.4% federal and 22.6% state funded. Smart Start subsidy is 100% state funded.

**Adult Day Care:** Day Care/Day Health Services for Adults is the provision of an organized program of services during the day in a community group setting. One certified combination adult day care/day health center (Coltrane LIFE Center, Inc.) currently operates in the county to help older and disabled adults to remain independent and self-sufficient as long as possible. DSS social work staff complete the initial certification, annual re-certification, and monitor the center monthly to ensure compliance with state regulations. Coltrane LIFE Center provides both adult day care and adult day health. Adult day health services are directed toward the provision of day care to more medically frail individuals, and require the presence of a registered nurse on staff to supervise the medical care provided. Adult day services assists participants to remain in a private living arrangement and delay placement in adult care homes or nursing homes. It provides a means for caregivers to continue to work outside of the home and still provide for their loved one. Without these services, many participants would be forced to leave the home setting for placement at a much higher cost. The monthly cost for adult day care services is \$608 and \$758 for adult day health. The monthly transportation cost is \$65.

## **Cabarrus County Department of Social Services supports the following outcomes:**

**Increased Family Support and Well-being:** increasing individual and family dignity, health, independence, self-sufficiency, and social connectedness, through a focus on prevention, coordination of services across agencies and the community, availability of and access to services and resources, and assessment of how clients and families are doing across all aspects of their lives.

**Increased Family and Intergenerational Prosperity:** increasing the client's abilities to move toward personal and family economic self-sufficiency, decreasing reliance on assistance programs where appropriate, and breaking the cycle of dependence and poverty.

**Increased Family Safety:** reducing the incidence of abuse and neglect of children and disabled adults, domestic and other interpersonal violence (family violence), and harm from needless accidents.

**Increased Family Permanence:** keeping families together and within their community whenever possible, establishing permanence within a short timeframe where necessary.

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**Increased Department Effectiveness:** increasing the Department's capacity to secure and maintain financial, staff, management, material, policy, partner, client/public/policy-maker support, and other resources required for fulfilling its mission through the Department's efficient, effective, innovative, collaborative, and recognized work in the community.

## Outcome #1

**Increased Family Support and Well-being:** increasing individual and family dignity, health, independence, self-sufficiency, and social connectedness, through a focus on prevention, coordination of services across agencies and the community, availability of and access to services and resources, and assessment of how clients and families are doing across all aspects of their lives.

**GOAL #1:** Focus on prevention/coordination of services across agencies and the community to provide needed services and resources in an emergency situation.

**OBJECTIVE #1:** Ensure that all eligible families coming to DSS in a crisis situation are either assisted to alleviate the problem or are referred to another partnering agency for assistance.

**OBJECTIVE #2:** Services provided will strengthen families and allow children served to remain with their family and avoid out of home placement.

**OBJECTIVE #3:** The well-being needs of families will be identified and met in cases substantiated for abuse/neglect OR in need of services.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Families seen at DSS in a crisis situation	5,447	6,704	7,374
EA applications	770	1,308	1,439
CIP applications	1,377	922	975
General Assistance applications	97	274	285
Adult Assistance applications	210	508	550
Unclaimed bodies	4	8	10
Average benefit paid per EA application	\$156	\$216	\$225
Average benefit paid per CIP application	\$203	\$318	\$325
Total # of cases reported abused/neglected	1,697	1,550	1,575
Total # of children reported abused/neglected	3,861	3,800	3,500
% children remaining with their parents	99%	99%	99%
# children placed with relatives (monthly average)	37	28	37
# children receiving Family Preservation	144	133	145
# total families requiring CFT meetings	NA	NA	250
# of CFT meetings arranged/attempted to be arranged	NA	NA	600
% of families involved with required Child & Family Team Meetings at least quarterly	NA	NA	90%
% Well-Being Assessments Completed	98%	97%	100%
% Families referred to services for well-being needs	99%	97%	100%
% of cases involving Substance Abuse	NA	NA	60%
% of cases involving Domestic Violence	NA	NA	25%
% of cases involving Mental Health	NA	NA	40%
Total % of cases involving mental health related issues (total S.A, D.V. and M.H.)	NA	NA	70%

**GOAL #2:** Ensure provision of services to adults and children while increasing health, independence, and social connectedness in order to prevent or delay placement and allow them to remain at home in a safe environment/least restrictive setting.

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**OBJECTIVE #1:** DSS Customers will receive supportive services which allowed them to remain in the least restrictive environment and prolong placement (IHA, SA, SAIH, ARCM, ADC, 330, CAP).

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Adults served through CAP/DA services	245	247	255
Children served through CAP/C services	11	15	17
Adults served through HCCBG services	23	24	26
Adults served through PCS services	57	70	85
Case management hours provided by CAP SW's	9,273	9,514	9,989
CAP clients placed in long term care	24	32	34
CAP clients able to remain at home	90%	87%	86%
IHA hours provided through CAP/DA	86,466	98,239	99,150
IHA hours provided through CAP Choice	24,255	24,160	24,255
IHA hours provided through HCCBG	9,265	8,970	9,000
IHA hours provided through PCS	11,592	15,312	16,286
Number of days for someone to access IHA services	2.04	1.96	1.90
Supervisory visits by SW's to monitor IHA services	850	908	925
Clients served through adult day care/health	15	20	22
Clients receiving adult day care/health who have been placed in long-term care	0	3	2
Cost of adult day care as a % of cost of adult care home placement	33% less	33% less	33% less
Cost of adult day health as a % of cost of nursing home placement	81% less	81% less	81% less
Clients served who have been able to continue living in a private living arrangement and avoiding placement	100%	85%	91%
IHA services accessed timely services in less than 3 days	NA	NA	95%
Customers who remained at home divided by total number of customers (not including deaths)-Report B in EIS	NA	NA	95%

**GOAL #3:** Increase health coverage for citizens allowing them to obtain needed medical treatment .

**OBJECTIVE #1:** Increase number enrolled in Medicaid allowing individuals to lead healthier lives.

**OBJECTIVE #2:** Increase Carolina Access participation.

**OBJECTIVE #3:** Maintain or improve medical insurance/support compliance to reduce the costs to Medicaid.

**OBJECTIVE #4:** Increase number of individuals receiving assistance with their Medicare premiums.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Family Medicaid caseloads (cases)	10,778	11,498	12,073
Total Adult Medicaid cases (yearly average)	5,045	5,225	5,277
Total Adult Medicaid applications taken	2,041	2,112	2,325
Total Family Medicaid applications taken	11,424	11,728	11,600
Number of individuals receiving asst with their Medicare premiums to	N/A	N/A	787

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Special Assistance applications taken	351	392	368
Cases receiving assistance with cost of care in nursing home (LTC) (average per month)	477	480	491
Cases receiving assistance with cost of care in Adult Care homes (Rest homes) (average per month)	496	508	516
TANF caseloads	316	325	325
Children receiving NC Health Choice*	1,882	1,745	1,770
Individuals receiving health care coverage	19,866	20,550	21,109
Total Medicaid Transportation Cases	1,164	1,203	1,239
Total Caseload (All programs)	22,661	23,340	24,000
% enrolled in Carolina Access – Medicaid Managed Care *	82.06%	81.75%	83%
Total individuals receiving asst with Medicare premiums (MQB)	577	765	787
CSE cases subject to medical provisions	4,699	4,998	5,297
CSE cases with medical order/insurance available	1,378	1,499	1,589
CSE cases with medical support obligations/no insurance	n/a	3,499	3,708
Medicaid costs avoidance due to insurance coverage via CSE (This figure is actual \$ paid by individual insurance based on services rendered, unpredictable need)	\$128,893*	\$140,216	148,635

\*HC children thru age 5 were moved to Medicaid 1/1/06 and were not linked to a managed care provider

- GOAL #4:** Provide the financial resources to enable individuals to have quality care through the State-County Special Assistance Program.
- OBJECTIVE #1:** Utilize 100% of In-Home SA slots.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Active SA Cases (average per month)	505	508	520
Special Assistance applications taken	351	392	368
In-Home SA participation	90%	83%	100%

- GOAL #5:** Focus on prevention and coordination of services across agencies and the community.

- OBJECTIVE #1:** Provide an example of humane treatment of animals, especially as this helps children as they care for pets to develop responsibility, and foster the value that pets can have to older adults living alone, by accessing and using funds provided primarily by the State to operate a Spay/Neuter program for dogs and cats in Cabarrus County, completing procedures for animals in low-income, qualifying households.
- OBJECTIVE #2:** To serve visually impaired clients via services and visual aids in order to assist them in improving their quality of life and maintaining self-sufficiency in the community.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number Vouchers Issued	383	432	500
Number Vouchers Returned	201	229	327
Number of clients served through Services to the Blind	75	105	120

# Social Services

## Outcome #2

**Increased Family and Intergenerational Prosperity:** increasing the client's abilities to move toward personal and family economic self-sufficiency, decreasing reliance on assistance programs where appropriate, and breaking the cycle of dependence and poverty.

**GOAL #1:** Increase Self Sufficiency of Foster Children.

**OBJECTIVE #1:** Strengthen participation in Independent Living Activities (Links) for children 15 and older who are in foster care.

**OBJECTIVE #2:** Decrease the % of former foster children who age out of care and have a confirmed CPS report as a parent or perpetrator within 5 years of discharge.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Foster Children 15 and over	40	45	60
% of ILP assessments completed	100%	100%	100%
# of ILP activities offered (monthly)	19	19	28
% of youth participating in at least 3 activities (annual)	92%	92%	96%
% Foster Parents involved with ILP instructions in their home	94%	94%	95%
Staff participating in ILP activities (monthly)	27	27	30

**GOAL #2:** Increase our customer's ability to move toward personal and family economic self-sufficiency, decrease the reliance on assistance programs, and break the cycle of dependence and poverty.

**OBJECTIVE #1:** Ensure that eligible families requesting child day care are able to access quality care for their children.

**OBJECTIVE #2:** Ensure that all children needing child day care to support child protective services and foster care are able to receive it to support families and protect the children.

**OBJECTIVE #3:** Increase CSE Paternities and cases under order.

**OBJECTIVE #4:** Increase CSE collections using administrative and judicial methods of enforcement to maximize federal incentive returns.

**OBJECTIVE #5:** Ensure that child care subsidy recipients remain employed or in school for at least 12 months upon receiving subsidy assistance.

**OBJECTIVE #6:** Ensure that all families who are eligible and requesting assistance to obtain employment are able to do so through the provision of employment and supportive services.

**OBJECTIVE #7:** Divert families from an application for Work First Cash Assistance through the provision of short-term assistance and social work services.

**OBJECTIVE #8:** Ensure that families who receive Work First Financial Assistance obtain employment and maintain for at least two years.

**OBJECTIVE #9:** Increase the #/% of Food Stamp Recipients who leave the Program due to an increase in income.

**OBJECTIVE #10:** Increase the #/% of child only cases who obtain permanence via guardianship.

**OBJECTIVE #11:** Increase the involvement of absent parent to yield better outcomes for families.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Average number of children receiving day care monthly	1,143	1,313	1,400

## Social Services

Children receiving CPS/foster care child care	193	100	95
Average monthly cost per child receiving child care	\$347	\$360	\$370
Average total monthly cost for child care	\$396,557	\$472,617	\$554,642
Percentage of total allocated funds spent by DSS	88%	101%	105%
% of children receiving child care subsidy by star level (by age group)			Overall=5%
			Infant: 83%
			Toddler: 82%
	N/A	N/A	3 years: 83%
			4 years: 85%
			5 years: 92%
			School age: 91%
Clients securing employment	59	40	45
Clients receiving employment services	901	714	775
Clients diverted from applying for Work First through provision of short-term services	134	196	205
Percentage of clients diverted from applying for Work First through provision of short-term services	48.75%	67.7%	70.7%
Percentage of families staying off Work First and not returning to welfare	100%	93%	90%
Terminated FS Cases left due to increase in Income (Data Warehouse Query)	N/A	N/A	10%
Total CSE Collections	\$8,439,698	\$8,861,683	\$9,304,767
Current CSE Collection Incentive Rate	67.87%	71.26%	74.82%
CSE Arrears Collections Incentive Rate	67.2%	71.2%	74.7%
CSE Enforcements filed	5,120	5,400	5,670
CSE Enforcements actions completed	8,214	8,625	9,056
CSE Income withholdings completed	3,152	3,310	3,475
CSE Modifications Completed	1,269	1,333	1,400
CSE NCP cases with financial obligations	3,558	3,708	3,858
CSE NCP cases with collection during FY	3,046	3,263	3,472
CSE Total Collections (strive to increase by 5%)	\$8,439,698	\$8,861,683	\$9,304,767
CSE Paternities completed/established (strive to increase by 3%)	195	244	305
CSE Paternity draws completed in house	125	180	210
CSE Paternity Established Incentive Rate	104.9%	107%	109%
CSE Complaints filed	685	850	1000
CSE Orders completed	491	638	798
CSE Other Orders completed	249	250	250
CSE Cases Under Order Incentive Rate	71.2%	84.9%	92%

**GOAL #3:** Ensure that Citizens Receive Needed Food Assistance.

**OBJECTIVE #1:** Increase Food Assistance participation.

**OBJECTIVE #2:** Assess families need to receive assistance from food pantry.

**OBJECTIVE #3:** Ensure that citizens receive benefits timely.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
% of Food Assistance Participation (% eligible population receiving)-XPTR FS Participation record & US Census	86.3%	91%	92%



## Social Services

Food Stamps applications	6,718	8,364	7,300
Total Number Recipients	11,095	11,130	11,685
Total Food & Nutrition Program Benefits issued	\$14,391,330	\$15,639,342	\$17,456,100*
Food Stamp cases	5,456	5,762	6,050
Assistance per household/ per month	\$219	\$226	\$240
Families receiving asst from food pantry	363	402	420
% of FS apps who receive benefits within 30 days (XPTR)	N/A	N/A	97%

### Outcome #3

**Increased Family Safety:** reducing the incidence of abuse and neglect of children and disabled adults, domestic and other interpersonal violence (family violence), and harm from needless accidents.

**GOAL #1:** Reduce the incidence of abuse and neglect of children and disabled adults.

**OBJECTIVE #1:** Reduce the number of reoccurrences of abuse, neglect, and exploitation of disabled adults through the provision of adult protective services and/or guardianship services.

**OBJECTIVE #2:** Facility complaints regarding care of elderly and disabled adults in adult care homes are corrected through routine monitoring of the facility and investigation of complaints.

**OBJECTIVE #3:** Ensure that families at risk of A/N/D do not become child protective services cases or repeat as CPS cases through the provision of at-risk case management services for children.

**OBJECTIVE #4:** Reduce the number of CPS reports having 2 or more substantiations within a 6 month time frame.

**OBJECTIVE #5:** Ensure that children/parents/other household members will receive at least 1 monthly face to face visit from the social worker.

**OBJECTIVE #6:** Decrease the number of children substantiated as being abused or neglected while residing in foster care.

**OBJECTIVE #7:** Decrease the rate of 1<sup>st</sup> time victims of A/N/D (per 1,000 children).

**OBJECTIVE #8:** Increase Prevention efforts by partnering with family members to alleviate risk factors.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of adults protected from abuse, neglect, or exploitation through adult protective services	130	190	215
Number of incompetent adults served by DSS as guardian of the person	31	33	35
Number of complaints investigated in adult care homes (APS-170 & 5026-Total # of adults who had a value of 1-6 inclusive in field 10 on 1 or more occasion)	73	80	90
Number of families avoiding CPS through provision of at-risk case management for children services	NA	6	25
% of aged & disabled adults who are not repeat victims of A/N/E	N/A	N/A	>3%
# CPS reports initially substantiated as abused/neglected or found in need of services (give % (rate) also)	245	260	265
% CPS reports receiving 2nd substantiation within 6 months time frame	1.5%	1%	1%
% of CPS initiation time frames met (CYA 004-1 report)	94.3%	95%	98%
% of CPS cases that diligent efforts were utilized	99%	100%	100%

## Social Services

# children reported as abused and/or neglected while in foster care	19	34	30
Substantiation % of children in foster/group homes	.05%	.05%	.05%
# of families receiving at least 1 face to face visit from the social worker with all children/parents/household members	NA	NA	1692
% of cases that involved SA issues	NA	NA	60%
% of cases that involved DV issues	NA	NA	25%
% of cases that involved MH issues	NA	NA	40%
Total children investigated divided by the total county child population under age 18 x 1,000	NA	NA	3.89

### Outcome #4

**Increased Family Permanence:** keeping families together and within their community whenever possible, establishing permanence within a short timeframe where necessary.

**GOAL #1:** Increase Family Stability and keep them together whenever possible.

**OBJECTIVE #1:** Ensure that new foster children coming into care will achieve permanence within 12 months of their initial entry into foster care.

**OBJECTIVE #2:** Reduce existing backlog of children in foster care more than 12 months.

**OBJECTIVE #3:** Finalize adoptions in a timely manner.

**OBJECTIVE #4:** Provide Stability of Foster Care Placements by limiting the # of moves that a child experiences while in care.

**OBJECTIVE #5:** Assist citizens needing an appointed Guardian to locate family members willing to serve as surrogate decision makers for them.

**OBJECTIVE #6:** Increase the number of foster homes in the County (with an emphasis on Hispanic Homes).

**OBJECTIVE #7:** Ensure that children facing out of home placement remain in a kinship care placement.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
# new children entering foster care for 1 <sup>st</sup> time	44	40	32
# children in permanent homes within 12 months of FC	35	30	33
# of existing children in backlog	111	77	66
# of new children entering backlog	NA	NA	16
% of families receiving IV-E Waiver funds	10%	15%	25%
Annual % of FC whose placement does not disrupt (5094 data)	N/A	N/A	75%
# of FC experiencing 2 or more moves/placements after coming into care	N/A	N/A	50
# of adoptions finalized within 12 months of final clearance(includes appellate decision)	N/A	N/A	25
Annual % of MAPP participants/families who become licensed by CCDSS	N/A	N/A	95 %
Annual % of FH who were relicensed	N/A	N/A	80%
# of foster children in care per 1,000	N/A	N/A	1.45

# Social Services

## Outcome #5

**Increased Department Effectiveness:** increasing the Department's capacity to secure and maintain financial, staff, management, material, policy, partner, client/public/policy-maker support, and other resources required for fulfilling its mission through the Department's efficient, effective, innovative, collaborative, and recognized work in the community.

**GOAL #1:** Employ and retain qualified staff and cultivate a spirit of community service.

**OBJECTIVE #1:** To maintain voluntary agency turnover rate at no more than 8%.

**OBJECTIVE #2:** To increase the % of staff employed 5 years or more.

**OBJECTIVE #3:** To increase involvement with community agencies.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Staff voluntary leaving employment with agency	28	14	20
Percentage of turnover	12%	4%	8%
Annual cost of Agency Turnover	\$300,832	\$150,416	\$214,800
# of employees who have remained employed for at least 5 years.	88	95	112
Community agencies with DSS staff as board members	48	50	55
Agency presentations to community agencies	46	32	35

**GOAL #2:** Provide excellent customer service and maintain client/public/policy maker support.

**OBJECTIVE #1:** Clients are greeted politely and routed promptly (within 5 minutes) with minimal errors.

**OBJECTIVE #2:** Phones are answered promptly and politely by switchboard operator with 10% decrease in dropped calls.

**OBJECTIVE #3:** Customers will be treated with courtesy and respect.

**OBJECTIVE #4:** Customers will be provided with the opportunity to receive translation services.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Clients processed by front desk	33,330	35,120	35,500
% of calls dropped	6%	6 %	6%
# of calls coming into switchboard	180,339	185,500	190,000
% of customers who report being treated with courtesy and respect by DSS staff (Customer Satisfaction Survey Results)	N/A	N/A	>80%
# of times services were provided to a Spanish speaking customer.	6104	8076	8560

**GOAL #3:** Increased Departmental Effectiveness via Good Financial Management

**OBJECTIVE #1:** Maintain or increase the agency's revenue % annually

**OBJECTIVE #2:** Annual Amount of FS dollars reinvested/spent in the County

**OBJECTIVE #3:** Annual Amount of Medicaid dollars reinvented/spent in the County

## Social Services

**OBJECTIVE #4:** Increase the amount of public assistance fraud pay back/collections of erroneous benefits.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Annual % of FS, Medicaid, Work First, Day Care cases substantiated for Fraud	N/A	54%	55%
\$1 in FS benefits turns over 9 times (assumes 3% growth)	\$14,054,430 actual	\$15,858,648 projected	\$16,334,407 projected

**GOAL #4:** Provide good customer service to Child Support customers by processing benefits timely to citizens.

**OBJECTIVE #1:** Increase % actions processing time for all programs.

**OBJECTIVE #2:** Increase quality/accuracy rates.

**OBJECTIVE #3:** Maintain or improve Quality and Timeliness Scores.

**OBJECTIVE #4:** Meet and/or exceed Federal standards in case self assessment FY2009.

**OBJECTIVE #5:** Maintain workable caseloads.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Quality Case Reviews (Expected 94%)	98.92%	99.00%	99.00%
Timeliness Case Reviews (Expected 97.5%)	98.57%	100.00%	100.00%
Case closure (Standard 90%)	97.27%	98.99%	99%
Enforcement (Standard 75%)	87.62%	90.00%	94%
Establishment (Standard 75%)	37.06%	60.00%	75%
Establishment 12 mth exped. process (Standard 75%)	98.35%	99.00%	99%
Establishment 6 mth exped. process (Standard 75%)	89.69%	94.71%	97%
Interstate (Standard 75%)	66.07%	75.00%	80%
Medical (Standard 75%)	97.90%	99.00%	99%
Review & Adjustment Inclusive (Standard 75%)	97.00%	98.64%	100%
Review & Adjustment Needed (Standard 75%)	94.55%	96.00%	98%
Caseload Size per Agent	344	364	384
Cases per Establishment Agent	318	250	225
Cases per Enforcement Agent	358	448	560
Cases per Interstate Enforcement Agent	322	340	363
% Actions processed timely: all programs	86.24%	83.5%	90%
% of cases that are accurate	87.4%	87.25%	93%

# Aging – Senior Services

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**MANDATED SERVICE:** No. These programs are enabled through the Older American's Act, the Home and Community Care Block Grant, Family Caregiver Support Program and various grants.

**MISSION:** To promote independence by providing a diverse selection of preventive, wellness, educational, social/leisure, support and/or human service programs to local older adults and/or adults with disabilities. The Cabarrus County Senior Center and the Mt. Pleasant Community Enrichment Center serve as the focal/access points for all services for older adults and provides assistance to caregivers and families for their respective communities.

**PROGRAM DESCRIPTION:** Provides needs assessments, referral services, Information and Assistance, Title V Employment & Training, Family Friends, Cabarrus Senior Games, a coordinated volunteer program, Caregiver Support program, Consumer-Directed Services program, intake for Transportation, and special events for older adults and/or adults with disabilities throughout Cabarrus County.

1. Coordinates the Information & Assistance program (needs assessments, matches client's needs with available resources and completes application process and/or makes referral(s) to appropriate agencies). Follows-up with clients to make sure they received the services/supports needed.
2. Administers the Title V employment & training program for older adults (55 and older) that meet the income eligibility requirements.
3. Coordinates the Family Friends program (Pilot Project funded by a grant from the National Council on the Aging) that matches volunteers with the families of children with disabilities or are otherwise at risk.
4. Coordinates the Cabarrus Senior Games program (year-round wellness program that offers a wide variety of sports/athletic events, as well as SilverArts and cheerleading).
5. Administers the Cabarrus County coordinated volunteer program for older adults.
6. Manages the Caregiver Support program. This program provides respite services for local caregivers, as well as training/educational opportunities.
7. Coordinates the Consumer-Directed Services program (Pilot Project in collaboration with the NC Dept. of Health and Human Services and the NC Division of Aging) This program is the only one in the country that is providing these services for older adults with Home and Community Care Block Grant funding. This service is provided in collaboration with the Cabarrus County Finance Department and Human Resources Department to serve as the fiscal intermediary.
8. Provides intake and reassessment services to older adults that utilize the Cabarrus County Transportation system. These services are provided in collaboration with the Cabarrus County Transportation Department.
9. Administers the Living Well in NC Pilot Project that is funded by the NC Council on Developmental Disabilities that provides access to any adult with disabilities to participate in any class, program and/or event that is sponsored by the Cabarrus County Senior Center. This is a new concept designed to promote independence for adults with disabilities, as well as older adults while maximizing the use of resources and focusing on everyone's abilities, instead of their disabilities.
10. Coordinates the Healthy Lives – Healthy Futures program for local older adults. This program is designed to promote improved overall health and prevent chronic diseases by providing a variety of classes, programs and/or services that support lifestyle modifications.
11. Produces the Forever Young television program as part of the Chanel 22 broadcast to promote services for older adults and to advocate for aging issues.
12. Publishes the Sunset Outlook, the Department of Aging news magazine that is the most effective marketing tool used by the Senior Center.

# Aging – Senior Services

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	652,036	869,998	1,140,885	949,572	
Operations	335,308	549,593	445,776	446,525	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>987,344</b>	<b>1,419,591</b>	<b>1,586,661</b>	<b>1,396,097</b>	<b>-1%</b>
<b>REVENUES</b>					
Intergovernmental	254,705	399,374	409,331	409,331	
Fees & Other	112,852	166,909	223,588	211,383	
<b>Total Revenue</b>	<b>367,557</b>	<b>566,283</b>	<b>632,919</b>	<b>620,714</b>	<b>9%</b>
<b>STAFFING</b>					
FTE Positions	16.95	24.22	28.47	23.95	

## BUDGET HIGHLIGHTS / CHANGES:

- Received a grant in partnership with the Cabarrus Health Alliance and CMC NorthEast Parrish Nurse program from Kate B. Reynolds Charitable Trust (7 years – approximately \$1,200,000) to expand the Healthy Lives – Healthy Futures wellness program. This new position was approved by the Board in February, 2008. Funding increase reflects this grant funded program.
- The Department of Aging is a partner in the new Nursing Home Diversion Pilot Project with the NC Dept. of Health & Human Services, Division of Aging and Adult Services, Cabarrus County DSS, Disability Rights and Resources and Surry County. As part of this collaboration, we are required to develop an Aging Disability Resource Connections system in Cabarrus County. We have submitted a grant application to the Philip Morris Employee Community Fund Grant, and are currently in the process of applying for federal funding through an ADRC Grant administered by the NC Dept of Health & Human Services. This new service access system will be required in order to receive federal funding in the near future. Two new positions for support staff to assist with intake and data entry for the new ADRC program were requested in the FY 2009 budget, but did not receive funding.
- A reorganization was proposed with 1.25 additional new positions and several reclassifications of existing positions, which was unable to be funded this year.
- Transferred funding from Purchased Services line item (9445) to Contracted Payroll (9114) to comply with IRS code regarding part-time employees vs. contracted services.
- Reduction in funding for the Family Friends program is due to successfully completing the grant cycle to develop this program.
- With the increased emphasis on fitness and overall wellness, the participation in the Senior Center Fitness Center has increased drastically. This facility is being used by older adults, adults with disabilities and Cabarrus County staff members.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Selected by the NC Dept of Health & Human Services & the Division of Aging and Adult Services to participate in the Nursing Home Diversion Pilot Project because the Dept of Aging operates the only non-Medicaid Consumer-Directed Services program in NC (federal requirement to receive the federal funding to support the project). Cabarrus County DSS is also a partner with this project and have

## Aging – Senior Services

committed to develop and co-manage a local Aging Disability Resource Center with the Dept of Aging. This will restructure and simplify the application process and enhance access to local services.

- Expanded the Title V Senior Employment Training program from 12 positions to 25 positions and have been able to train and provide support to more local older adults and to more than double the level of community services through local host agency partners.
- Expanded the services for older adults that were available in the Mt. Pleasant community through the LunchPlus Club to the full operation of a multipurpose Senior Center (Mt. Pleasant Community Enrichment Center).

### PERFORMANCE SUMMARY:

**GOAL:** To utilize all available resources to provide a diverse menu of home-based and community services and/or supports that will allow the older adults of our community a wide variety of opportunities that will promote independence, good overall health and a better quality of life for older adults and adults with disabilities.

**OBJECTIVE:** Continue to expand Dept. of Aging resource development through participation fees, community fundraising, state/federal grants, corporate sponsorships/grants, foundation grants and additional non-public funding.

**OBJECTIVE:** Increase Title V participation to capacity (25 participants) and increase the number of Title V host agencies.

**OBJECTIVE:** Increase the number of classes, events & programs offered and the overall participation level at the Mt. Pleasant Community Enrichment Center.

**OBJECTIVE:** Develop and implement the Aging Disability Resource Connections Pilot Program with DSS, NCDAAS, NCDHHS, AAA & DRR.

**OBJECTIVE:** Develop and implement the new Healthy Lives – Healthy Futures project with Cabarrus Health Alliance.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Increase the number of non-recurring government grants for Dept of Aging services	4	4	5
Increase net revenue from Rock-A-Thon Fundraiser	\$16,000	N/A	\$25,000
Develop Title V program to capacity (Average of 25 participants)	12	20	25
Continue to increase number of programs, events &/or classes offered at MPCEC	432	510	600
Develop a uniform application to be used/shared by multiple agencies to simplify the process for older adults and adults with disabilities	No	No	Yes
Identify a planning team/committee and develop and implement the ADRC	No	No	Yes

## Aging – Senior Services

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Develop the new Healthy Lives – Healthy Futures program and implement new classes/programs in all LunchPlus Clubs, the Cabarrus County Senior Center & the Mt. Pleasant Community Enrichment Center

No

No

Yes

**GOAL:** To ensure adequate resources and high quality, professional services are available to meet the identified needs of the older adults and adults with disabilities of Cabarrus County.

**OBJECTIVE:** Comply with the NC Division of Aging and Adult Services Senior Center of Excellence Certification Standards for the Cabarrus County Senior Center.

**OBJECTIVE:** Comply with the NC Division of Aging and Adult Services Senior Center of Merit Certification Standards for the Mt. Pleasant Community Enrichment Center.

**OBJECTIVE:** Administer a client/participant satisfaction survey throughout all Cabarrus County Senior Center classes/programs/events/ with a response of at least 85% satisfaction rate.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Receive Senior Center of Excellence Certificate at CCSC	Yes	Yes	Yes
Receive Senior Center of Merit Certificate at MPCEC	No	Yes	Yes
Centralina Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent



# Aging - Nutrition

**MANDATED SERVICE:** No. This program is enabled through the Older American's Act, the Home and Community Care Block Grant and various grants.

**MISSION:** To promote independence by providing an overall wellness program including a balanced meal (1/3 RDA), a variety of educational classes/programs (fitness, nutrition education, health promotion, arts, various educational programs, health screenings, opportunities for socialization, etc.) to local residents age 60 and older, Monday through Friday.

**PROGRAM DESCRIPTION:** The Department of Aging coordinates three nutrition programs for older adults of Cabarrus County.

1. The LunchPlus Club is a congregate nutrition program that meets Monday through Friday at four different locations throughout Cabarrus County (Concord, Kannapolis, Harrisburg & Mt. Pleasant).
2. The Linking Information and Nutrition with Cabarrus Seniors (LINCS) program provides balanced shelf stable meals (10 per week) to older adults that are unable to attend one of the LunchPlus Club programs and lives in an area of Cabarrus County that is un-served by Cabarrus Meals on Wheels.
3. The Supplemental Nutrition Program provides liquid supplemental nutrients to local older adults that are unable to chew/swallow solid foods. This program requires a referral from a physician.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	144,502	142,512	138,548	158,900	
Operations	225,770	298,390	322,673	342,976	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>370,273</b>	<b>440,902</b>	<b>461,221</b>	<b>501,876</b>	<b>13%</b>
<b>REVENUES</b>					
Intergovernmental	156,672	150,850	151,549	150,098	
Fees & Other	53,401	85,000	85,000	85,000	
<b>Total Revenue</b>	<b>210,073</b>	<b>235,850</b>	<b>236,549</b>	<b>235,098</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	4.60	5.10	4.35	5.10	

## BUDGET HIGHLIGHTS / CHANGES:

- Transferred funding from Purchased Services to Contracted Payroll to comply with IRS code regarding part-time employees vs. contracted services. This will allow us to pay the instructors that were paid as private contractors as temporary part-time employees.

## FY 2008 MAJOR ACCOMPLISHMENTS:

- After a challenging year in FY 07, the Kannapolis LunchPlus Club program has been re-established and is stable again. After a year of moving the program around the community and not having a host facility for several weeks, the participation has increased steadily over the past several months and the number of participants enrolled in the various fitness/educational classes has grown to a point that the Department of Aging staff is challenged to find available time slots and instructors to expand the number of classes offered in Kannapolis.
- The Cabarrus County LunchPlus has successfully completed a transition from a caterer that has provided the lunches for this program for several years to a local restaurant that was successful in

## Aging - Nutrition

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securing the bid for this service. Although the local restaurant (Varsity BBQ) has never provided the quantity of meals under the strict guidelines of the federal government, they have adapted well and the Department of Aging staff has been successful in overseeing this process and for the first time in over twenty years is purchasing the food for the LunchPlus Club program from a Cabarrus County vendor.

- The Harrisburg LunchPlus Club has successfully implemented the partnership with the Mecklenburg Department of Social Services. This collaboration allows the Department of Aging and the Harrisburg LunchPlus Club to serve Mecklenburg County residents that live in the Harrisburg community to participate in the Cabarrus County program. In return, the Mecklenburg County Department of Social Services reimburses the Cabarrus County Department of Aging for the appropriate costs associated with the Mecklenburg County participants.
- The Department of Aging staff has been negotiating with local churches in the Midland community in an effort to identify a host agency that is willing to provide a facility that we can open a new LunchPlus Club program in Midland. Initial efforts were unsuccessful with the first two churches that were contacted. However, the Department of Aging staff has scheduled a meeting to discuss the possibility of hosting the Midland LunchPlus Club with another local church and continues to pursue this effort.
- After entering into the long term contract with the Town of Mt. Pleasant and expanding the Mt. Pleasant LunchPlus Club program into a multi-purpose Senior Center during FY 08, the Department of Aging has been able to expand the quantity and quality of opportunities for the older adults of Mt. Pleasant. Since the LunchPlus Club was already established at the Mt. Pleasant Community Enrichment Center, it became the nucleus of the expansion project to elevate services for the Mt. Pleasant community. As the overall program has grown to be more than a congregate nutrition program, the LunchPlus Club participants have received the benefits associated with this expansion.

### PERFORMANCE SUMMARY:

**GOAL:** To provide an overall wellness program that emphasizes the significance and/or value of good nutrition, physical activity and access to a diverse menu of supportive services that will promote independence for older adults.

**OBJECTIVE:** Expand the scope of services offered through the Kannapolis LunchPlus Club to include additional Human Services to help fill the void that was created by the closing of the Murdock Senior Center and the downsizing of the LunchPlus Club program over the past few years.

**OBJECTIVE:** Obtain a facility in Kannapolis that will allow the Department of Aging to function independently as an official Senior Center and better meet the needs of the older adults of the Kannapolis community.

**OBJECTIVE:** Increase the number of classes, programs and events that are offered at the Mt. Pleasant Community Enrichment Center.

**OBJECTIVE:** Develop and implement a LunchPlus Club program in the Midland community.

## Aging - Nutrition

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MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of meals served at the Kannapolis LPC	16,844	19,000	25,000
Total number of meals served at the Mt Pleasant LPC	9,566	10,000	11,000
Total number of meals served to Mecklenburg County participants at the Harrisburg LPC	0	400	600
Total number of classes, programs and events provided at the MPCEC	432	510	600
Total Number of meals served in Midland	0	1,200	8,000

**GOAL:** To provide an overall wellness program that emphasizes the significance and/or value of good nutrition, physical activity and access to a diverse menu of supportive services that will promote independence for older adults.

**OBJECTIVE:** Comply with NC Division of Aging and Adult Services Standards and Procedures

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Centralina Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent

## Aging – In-Home Services

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**MANDATED SERVICE:** No. This program is enabled through the Older American's Act, the Home and Community Care Block Grant and various grants.

**MISSION:** To promote independence by providing temporary respite relief to a caregiver that is providing 24-hour care for a family member or loved one that cannot be left alone. The caregiver and/or care-receiver must be at least 60 years old.

**PROGRAM DESCRIPTION:** This mission is met by providing the temporary service in the home of the care-receiver or the caregiver. Department of Aging staff (In-Home Aides) provide this service throughout Cabarrus County between the hours of 8:00 am & 5:00 pm, Monday through Friday.

### BUDGET SUMMARY:

<b>EXPENDITURES</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>REQUEST FY 2009</b>	<b>ADOPTED FY 2009</b>	<b>% CHANGE FY 08 to FY 09</b>
Personal Services	31,586	53,624	59,623	59,623	
Operations	150,802	136,276	133,018	135,402	
Capital Outlay	0	0	0	0	
<b>Total Expense</b>	<b>182,388</b>	<b>189,900</b>	<b>192,641</b>	<b>195,025</b>	<b>2%</b>
<b>REVENUES</b>					
Intergovernmental	182,129	168,014	168,014	168,014	
Fees & Other	1,734	2,000	2,500	2,500	
<b>Total Revenue</b>	<b>183,863</b>	<b>170,014</b>	<b>170,514</b>	<b>170,514</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	2.25	2.25	2.25	2.25	

### BUDGET HIGHLIGHTS / CHANGES:

- There are no significant changes in the In-Home Services Program budget from FY 2008 to FY 2009. The Department of Aging will continue to provide services at the current level.

### FY 2008 MAJOR ACCOMPLISHMENTS:

- Provided services and/or support to caregivers that allowed them to provide the necessary level of care for the care-receiver to continue to live at home without being placed in an institutional retirement community.

## Aging – In-Home Services

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### PERFORMANCE SUMMARY:

**GOAL:** To provide respite services in the home of the care-receiver or caregiver that will allow him/her to live independently, at home with dignity and without support from an institutional retirement community.

**OBJECTIVE:** To maintain a 80% independence rate of all In-Home Respite clients, by providing home-based and community services, without placement in institutional care.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total number of hours of In-Home Respite services	2,545	3,200	3,500
Total number of In-Home Respite clients served	10	12	15
Total number of Clients placed in Institutional Care	6	7	7
Total number of Adult Day Services units provided	3,875	4,224	4,500
Total number of Adult Day Services clients served	40	45	45

**GOAL:** To ensure quality services continue to be provided to all clients at a level that meets their individual identified needs.

**OBJECTIVE:** To comply with NC Division of Aging and Adult Services Standards and Procedures

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Centralina Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent

## Other Human Services

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**MANDATED SERVICE:** G.S. 122C – Mental Health, Development Disabilities, and Substance Abuse Act of 1985. and G.S. 130A Public Health.

**PROGRAM DESCRIPTION:** This program consists of funding for mandated health services that are provided through other agencies.

### **Piedmont Mental Health:**

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

Piedmont is a public agency that receives state, federal, Medicaid and county funds. These funds are used to provide services in each of the five counties for people with mental health, developmental disabilities and substance abuse needs. County funds are extremely important because they provide flexible funding that can be used for indigent care and services when other funds are not available, as well as for preventative services that will reduce reliance on public systems of care. Services include crisis emergency services (responding to the local hospitals, jails, and law enforcement calls), outpatient clinic services including psychiatric care and therapy, residential services and day services for children and adults across disabilities. These services are being provided by private provider agencies contracting with Piedmont. Case management is being provided by Piedmont in order to maintain objectivity in the development of service plans for consumers, educational information for consumers about available providers, and monitoring of consumer care provided by contracted agencies.

### **Cabarrus Health Alliance:**

The 1997 Session of the General Assembly authorized Cabarrus County to transfer the powers, duties, and responsibilities to provide public health services from the Board of Health to the Public Health Authority of Cabarrus County, and the Board of Commissioners authorized the transfer on April 20, 1998. These powers, duties, and responsibilities are in the areas of communicable disease control, environmental protection, and maintenance of vital records. Beginning in FY 1998, the Cabarrus Health Alliance assumed the duties with a mission "to achieve the highest level of individual and community health through collaboration." The Cabarrus Health Alliance has collaborated with and developed partnerships with the local hospital, physicians, and the regional mental health program. The Cabarrus Health Alliance board includes a representative from the hospital, county commissioners, board of health, two physician groups, and two public members. Funding for the Health Alliance is based on an established per capita rate of \$25.66 (applicable increase/decrease with population changes). Additional funding of \$10,762 for the West Nile Virus is also included.

### **Court Psychological Assessment Services – (JCPC):**

This program, funded by the Juvenile Crime Prevention Council (JCPC) is designed to assess and diagnose the presence of mental illness and/or substance related issues or disorders as they correlate to the juvenile's interaction with the legal system. Once assessed, the program staff provides referral to an appropriate provider of mental health and/or substance abuse treatment services to initiate ongoing inpatient or outpatient treatment

## Other Human Services

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### BUDGET SUMMARY:

<b>Contributions to Other Human Services</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>ADOPTED FY 2009</b>
Piedmont Mental Health **	711,343	723,567	678,055
Cabarrus Health Alliance	3,801,147	4,019,488	4,148,969
Court Psychological Services (JCPC)	26,007	37,112	25,642
<b>Total</b>	<b>4,538,497</b>	<b>4,780,167</b>	<b>4,852,666</b>

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





## Commerce – Soil & Water Conservation

**MANDATED SERVICE:** NCGS § 139, Soil & Water Conservation District Law of North Carolina, as amended; NC Agricultural Cost Share Program for Non-point Source Pollution Control (GS § 143-215.74); Community Conservation Assistance Program (GS § 143-215.74, Part 11, as added by Session Law 2006-78); Environmental Management Commission Regulations for Animal Waste Management (15A NCAC 2H.0217; Sedimentation Pollution Control Act (NCGS § 113A-61) and Cabarrus County Sedimentation and Erosion Control Ordinance, Section 17.

**MISSION:** The Cabarrus Soil & Water Conservation District (SWCD) mission is to initiate and carry out a local program to assist and educate landowners, land users, responsible institutions and various groups in the community to plan, apply and maintain sound conservation and land use.

**PROGRAM DESCRIPTION:** Under the local direction of the Soil and Water Conservation District (SWCD) Board of Supervisors, natural resource stewardship opportunities in both incorporated and unincorporated areas of the county are identified and prioritized. SWCD conservation plans and environmental education/informational programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources not only provides food and fiber, but also environmental services including clean air and water, that benefit all residents and visitors in Cabarrus County. The SWCD works under an operational agreement in partnership with federal (Natural Resources Conservation Service (NRCS)), state (Division of Soil & Water Conservation in the Department of Environment and Natural Resources) and local (Cabarrus County) government. The resulting natural resources conservation program is a unique blend of voluntary conservation initiatives and federal, state, and local mandates. The SWCD is the lead agency for the countywide open space conservation program and is authorized by NCGS § 139 to hold conservation easements. Current board priorities fall into the following four areas: land use planning/conservation easements, community conservation, farmland preservation and education.

SWCD roles include:

- Conduct surveys, investigations, and research on conservation, and conduct demonstrations;
- Develop comprehensive plans for conservation of soil and water resources [e.g. An Inventory of Significant Natural Areas of Cabarrus County. 2002];
- Carry out preventative and control measures and works of public improvement for conservation on private [working] lands or public-owned land with the cooperation of landowners of public land management agency;
- Manage projects as agents of federal or state agencies and to accept contributions in money, services, or materials from federal or state agencies in carrying on its operations;
- Cooperate and enter into agreements with public agencies and landowners in conservation activities;
- Invite local government (municipal or county) representatives to advise and consult with the district on issues that affect local property, water supply, or other interests. [Guidebook on the Law & Practice of Soil and Water Conservation in North Carolina. UNC School of Government. 2004.]

### BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	166,119	168,693	186,269	178,196	
Operations	36,931	46,013	68,259	67,727	
Capital Outlay	0	28,000	50,000	50,000	
<b>Total Expense</b>	<b>203,049</b>	<b>242,706</b>	<b>304,528</b>	<b>295,923</b>	<b>22%</b>
<b>REVENUES</b>					
Intergovernmental	30,769	30,000	30,000	30,000	
Fees & Other	15,547	0	0	0	
<b>Total Revenue</b>	<b>46,316</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	3.30	3.00	

# Commerce – Soil & Water Conservation

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## **BUDGET HIGHLIGHTS / CHANGES:**

- Strategic planning session held by the district with public and private conservation partners resulted in establishing new priorities.
- Formal transfer of the title to the District on a 33.3-acre conservation property that is part of the state-designated Clarke Creek Heron Rookery Significant Natural Heritage Area. This is the first property owned by the District. A \$35,000 Philip Morris grant was also received to protect this wetland and develop a conservation field school.
- District accepted its first conservation easement—on 1.6 acres on the county jail campus. District is also engaged in negotiations with Cabarrus County Schools, several developers/ homeowner associations and other private landowners about receiving both donated and purchased easements.
- District received first allocation of state funds for a new Community Conservation Assistance Program to provide cost-share assistance to private and public landowners for best management practices that improve water quality.
- District board signed a new Memorandum of Agreement with the state Ecosystem Enhancement Program and the Division of Soil and Water Conservation to provide reimbursable technical services on stream and wetland restoration projects in the county.

## **FY 2008 MAJOR ACCOMPLISHMENTS:**

- District hosted a gala dinner as part of a week-long, statewide celebration of the 70<sup>th</sup> anniversary of soil and water conservation.
- District was co-recipient of a joint federal/state environmental award along with Davidson College.
- District was represented by local students in regional and state conservation contests.
- Kelly Nash, an A. L. High School student sponsored by the District, earned a college scholarship for her accomplishments during the annual Resource Conservation Workshop at N. C. State University.
- Staff and board reviewed 44 erosion and sedimentation control plans on projects totaling 1,370 acres.
- Best management practices (BMPs) were planned and installed on 198.6 acres to reduce soil erosion and sediment delivery to county waterways by 332.5 tons/year; reduced nitrogen delivery to waterways by 10,669 lbs/year.
- Animal waste management: Nitrogen 9779.6 lbs. and Phosphorus 1176.23 lbs. properly managed.
- Cropland conversion to trees on 24 acres, 1 animal waste management system dry stack storage structure, 2 livestock watering systems, 6 livestock heavy use protection areas, and 3291 feet of livestock exclusion (fencing) was cost shared on in FY 07.
- Grant-funded seed planting drill received and used by 9 persons to sow nearly 100 acres, including reseeding pastures damaged by drought.

## Commerce – Soil & Water Conservation

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### PERFORMANCE SUMMARY:

**GOAL:** To provide financial and technical assistance on working private lands for landowners and managers in order to reduce water quality problems, with particular focus on lands in water supply watersheds and draining to impaired streams.

**OBJECTIVE:** To fund 10 cost-share contracts with landowners in order to reduce soil erosion and improve water quality.

**OBJECTIVE:** To implement best management practices in contracts.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Contracts approved	15	15	15
Total contract dollars	\$85,439	\$171,163	\$215,000
Percentage of cost-share contracts implemented	93%	90%	90%

**GOAL:** To continue implementation of new state Community Cost-Share Assistance Program.

**OBJECTIVE:** To receive administrative and technical training.

**OBJECTIVE:** To write contracts and conservation plan for all eligible projects.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Contracts approved	0	1	4
Total contract dollars	N/A	\$5,000	\$5,000
Percentage of contracts implemented	N/A	N/A	100%

**GOAL:** Sustainably manage and protect natural resources—soil, water, animals, plants and air—for the environmental services they provide.

**OBJECTIVE:** Protect significant natural areas through conservation easements.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Contacts made/maintained with owners of natural heritage areas	N/A	12	20

## Solid Waste – Landfill

**MANDATED SERVICE:** Authority to regulate solid waste – G.S. 153A-136; authority to operate solid waste disposal facilities – G.S. 153A-292.

**MISSION:** To provide the citizens of Cabarrus County an environmentally sound construction and demolition debris landfill and to demonstrate professionalism and provide excellent customer service in the operation of a quality convenience center.

**PROGRAM DESCRIPTION:** This department provides construction and demolition (C & D) debris disposal. Construction and demolition debris is accepted for disposal at the county landfill on Irish Potato Road for a fee of \$27.00 per ton. This is the only government-owned landfill within the county permitted to accept this type of waste. Additionally, this department provides land clearing and grading services for county construction projects.

### BUDGET SUMMARY:

	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
<b>EXPENDITURES</b>					
Personal Services	341,114	356,267	391,984	391,984	
Operations	746,612	404,068	734,142	734,142	
Capital Outlay	0	685,000	493,000	493,000	
<b>Total Expense</b>	<b>1,087,726</b>	<b>1,445,335</b>	<b>1,619,126</b>	<b>1,619,126</b>	<b>12%</b>
<b>REVENUES</b>					
Intergovernmental	0	10,000	0	0	
Fees & Other	2,010,708	1,460,556	1,440,000	1,440,000	
Other Revenue	0	204,425	329,584	329,584	
<b>Total Revenue</b>	<b>2,010,708</b>	<b>1,674,981</b>	<b>1,769,584</b>	<b>1,769,584</b>	<b>6%</b>
<b>STAFFING</b>					
FTE Positions	7.00	7.00	7.00	7.00	

### BUDGET HIGHLIGHTS / CHANGES:

- Complete Closure Project of the old Construction & Demolition site.
- Achieve State Approval of Proposed Expansion area.
- Purchase of new D7R Bulldozer.

# Solid Waste – Landfill

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## FY 2008 MAJOR ACCOMPLISHMENTS:

- Completion of the New Entrance & Scalehouse Project.
- Installation of 4 Additional Methane Wells.
- Increased Tipping Fees from \$22.00 to \$27.00 per ton.

## PERFORMANCE SUMMARY:

**GOAL:** To operate a cost effective and environmentally safe Construction & Demolition landfill for county residents with no injuries or accidents.

**OBJECTIVE:** To establish positive customer relationships & provide good customer service to the citizens of the county.

**OBJECTIVE:** To continue a good safety rating.

**OBJECTIVE:** Reduce major repair costs through preventive maintenance.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total customers served at landfill	26,044	27,000	28,000
Average cost to manage a ton of C&D / MSW	\$28.56	\$25.19	\$31.54^
Number of employee lost-time injuries	0	0	0
Number of equipment accidents/damage	5*	0	0
Equipment full service	20	22	24

\*Includes Vehicle Vandalism & Theft / ^ Includes A Large Equipment Purchase

**GOAL:** To operate with no violations from state/federal inspections.

**OBJECTIVE:** Maintain well sampling events to meet state/local requirements.

**OBJECTIVE:** Maintain erosion control measures to meet state/local requirements.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Methane gas sampling	80	80	80
Water well sampling	62	62	62
Haul-road and diversion ditch repair	16	16	16
Waste screening inspections	79	104	156
Sediment pond cleaning	3	4	4

# Solid Waste – Waste Reduction/Recycling

**MANDATED SERVICE:** NCGS 130A-309.09, local government waste reduction programs; NCGS 153A-136, authority to regulate solid waste.

**MISSION:** To encourage recycling and waste minimization through education and example in an effort to reduce the volume and toxicity of the waste stream; and to demonstrate professionalism and provide excellent customer service in the operation of recycling services and a quality Household Hazardous Waste (HHW) facility.

## PROGRAM DESCRIPTION:

1. Recycling Drop-off Centers: Glass, aluminum & steel cans, plastic, and commingled paper are accepted in containers at four locations. Department employees collect and haul these items to recycling centers, with the exception of the HHW facility which is serviced by the City of Concord.
2. Curbside Recycling: Administering the contracted service to collect glass, aluminum & steel cans, plastic, and commingled paper from households in unincorporated areas of county.
3. Household Hazardous Waste: Household hazardous waste is collected at the county's permanent facility located on General Services Drive adjacent to the Fleet Maintenance Facility. County residents drop off material on scheduled days. County employees package and store material for collection by the waste disposal contractor.
4. Waste Reduction Education: This is provided through formal (K-12, RCCC) and non-formal venues to encourage individuals, institutions and businesses to reduce the volume and toxicity of their solid waste.
5. Internal County Waste Reduction: Oversee the County Recycling Policy, including environmentally preferred purchasing, recycling collections, and equipment reuse.

## BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2007	AMENDED FY 2008	REQUEST FY 2009	ADOPTED FY 2009	% CHANGE FY 08 to FY 09
Personal Services	85,205	92,945	105,594	105,594	
Operations	50,531	145,701	171,864	171,864	
Capital Outlay	0	110,000	0	0	
<b>Total Expense</b>	<b>135,736</b>	<b>348,646</b>	<b>277,458</b>	<b>277,458</b>	<b>-20%</b>
<b>REVENUES</b>					
Other Taxes	62,122	55,000	55,000	55,000	
Intergovernmental	0	0	7,000	7,000	
Fees & Other	60,559	64,000	65,000	65,000	
<b>Total Revenue</b>	<b>122,681</b>	<b>119,000</b>	<b>127,000</b>	<b>127,000</b>	<b>7%</b>
<b>STAFFING</b>					
FTE Positions	2.00	2.00	2.00	2.00	

## BUDGET HIGHLIGHTS / CHANGES:

- Refurbish roll-off containers and signage at drop off recycling centers.
- Provide containers to expand school's recycling program.

# Solid Waste – Waste Reduction/Recycling

## FY 2008 MAJOR ACCOMPLISHMENTS:

- Began implementation of a state grant to encourage oil filter recycling to local businesses and residents.
- Provided promotional materials and efforts for recycling and waste minimization to county ABC licensees through cooperative efforts with municipalities.
- Provided promotional materials and efforts in support of the establishment of county-wide residential curbside recycling.
- Purchased a packer truck and recycling carts to facilitate expanded recycling and waste minimization efforts in the county's schools and to internalize office paper recycling collections supporting county government offices to save cost.
- Constructed facilities to expand electronics recycling to county landfill.

## PERFORMANCE SUMMARY:

**GOAL:** To operate a cost effective and environmentally safe and convenient household hazardous waste and electronics collection program for county residents with no injuries or hazardous chemical releases.

**OBJECTIVE:** To increase numbers of participants.

**OBJECTIVE:** To reduce cost/unit of disposal for hazardous materials.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total customers served at HHW/Electronics Facility	927	975	1050
Total tons HHW/Electronics collected	52.9	60	70
Average cost to manage a ton of HHW/electronics	\$892.33	\$908.33	\$1000.00*
Number of employee lost-time injuries	0	0	0
Number of hazardous spills	1	0	0
* Includes large Equipment Purchase			

**GOAL:** To provide educational programs to county school students, businesses and residents to educate them on composting, recycling and waste minimization.

**OBJECTIVE:** To increase the number of classrooms visited.

**OBJECTIVE:** Provide technical assistance to county businesses.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of presentations for school classrooms	25	45	50
Number of consultations for businesses	5	30	50

## Solid Waste – Waste Reduction/Recycling

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**GOAL:** To increase the tonnage of materials recycled in the county.

**OBJECTIVE:** Provide residential recycling access to all county-contracted households with curbside and drop-off recycling programs.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Total tons of recyclables collected	1687.3	1800	2000
Average cost to manage a ton of recyclables	\$125.58	\$147.50*	\$165.00

\* Includes Yard Waste Grinding / ^ Includes A Large Equipment Purchase



# Education

## PUBLIC SCHOOLS - CURRENT EXPENSE

**MANDATED SERVICE:** Public Schools - NCGS 115C-426(e) – Current expense funding required, level not mandated. NCGS 115C-430 – Equal apportionment required between school administrative units. Community College – NCGC 115D-32(d) – Maintenance and utility cost funding required for satellite campuses.

**PROGRAM DESCRIPTION:** Students in Cabarrus County are served by two school systems—Cabarrus County Schools and the Kannapolis City Schools—along with one community college. Current expense funding assists Cabarrus County and Kannapolis City school systems and the Rowan-Cabarrus Community College (South Campus) in paying salaries, benefits, utilities and other operating expenses.

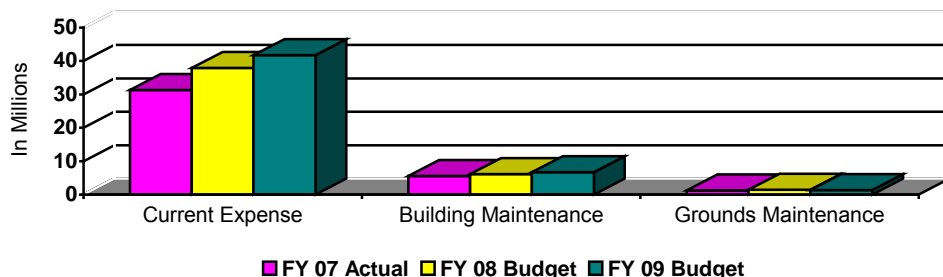
SCHOOL	ACTUAL FY 2007	BUDGET FY 2008	REQUEST FY 2009	ADOPTED FY 2009	ADM
<b>ADM Funding</b>					
Cabarrus County Schools	27,270,641	32,765,641	37,141,891	36,732,891	28,528
Kannapolis City Schools	4,066,809	5,153,848	4,590,919	5,033,115	3,959
<b>Building Maintenance Funding</b>					
Cabarrus County Schools	4,858,273	5,312,687	5,867,087	5,867,087	28,528
Kannapolis City Schools	724,503	787,313	862,913	862,913	3,959
<b>Grounds Maintenance Funding</b>					
Cabarrus County Schools	1,080,057	1,249,512	1,365,672	1,365,672	28,528
Kannapolis City Schools	161,066	189,488	205,328	205,328	3,959
<b>TOTAL CURRENT EXPENSE FUNDING FOR PUBLIC SCHOOLS</b>	<b>38,161,349</b>	<b>45,458,489</b>	<b>50,033,810</b>	<b>50,067,006</b>	<b>32,487</b>

### FY 2009 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS:

Current expense spending, inclusive of Building and Grounds Maintenance, for the public schools is funded at \$50,067,006. This represents an increase of 10.1% over FY 08 budget levels. An additional \$50,000 for school park maintenance is budgeted in the Parks Department budget.

Current expense funding for schools is based on Average Daily Membership (ADM). ADM is certified by the state, and is calculated as follows: Number of days a student's name appears on the roll is calculated for each student. The sum of these calculations is divided by the number of school days to arrive at the ADM. ADM for FY 2009 has increased by 1,479—Cabarrus County Schools increased by 1,376 and Kannapolis City Schools increased by 103.

In FY 2000, a formal agreement was executed by the Board of County Commissioners, Cabarrus County Board of Education and the Kannapolis City Board of Education to provide current expense funding for building maintenance, grounds maintenance and fiber optic cabling. This agreement provided unification of a comprehensive building and grounds maintenance program encompassing all facilities for both school systems, to be administered by the Cabarrus County School System. Consolidated Building Maintenance for FY 2009 totals \$6,730,000, a 10.3% increase over FY 2008. Overall Grounds Maintenance funding has increased to \$1,571,000, a 9.2% increase over FY 2008.



# Education

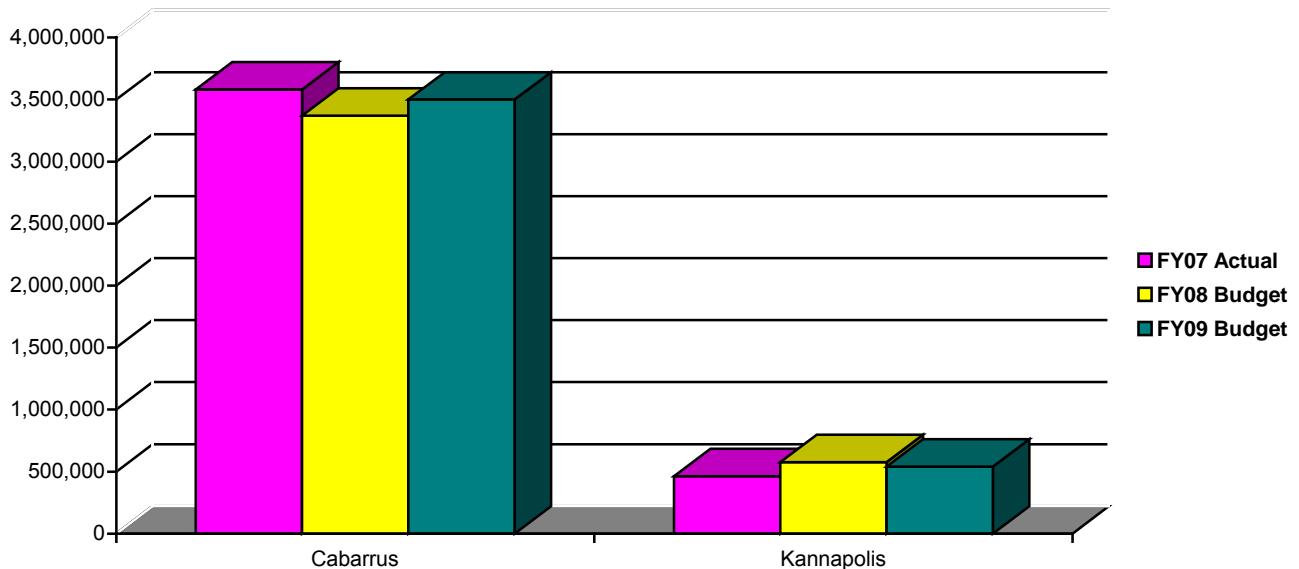
## PUBLIC SCHOOLS - CAPITAL OUTLAY

**MANDATED SERVICE:** NCGS 115C-426(f) – Capital outlay funding is required, level not mandated.

**PROGRAM SUMMARY:** Capital outlay funding is provided for the purchase of buses or other vehicles for the Cabarrus County and Kannapolis City School Systems; building improvements; and acquisition or replacement of furnishings and equipment.

SCHOOL	ACTUAL FY 2007	BUDGET FY 2008	REQUEST FY 2009	ADOPTED FY 2009
Cabarrus County Schools	3,580,000	3,370,000	5,721,250	3,500,000
Kannapolis City Schools	464,000	575,000	1,212,000	540,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,044,000</b>	<b>3,945,000</b>	<b>6,933,250</b>	<b>4,040,000</b>

The schools capital outlay budgeted for FY 2009 equals \$4,040,000. This amount includes \$3,500,000 for Cabarrus County Schools with \$1,585,500 for new school/activity buses and \$1,914,500 for continuation capital items. Kannapolis City Schools capital outlay allocation is \$540,000 with \$162,000 for new school buses and \$378,000 for various other capital requests.

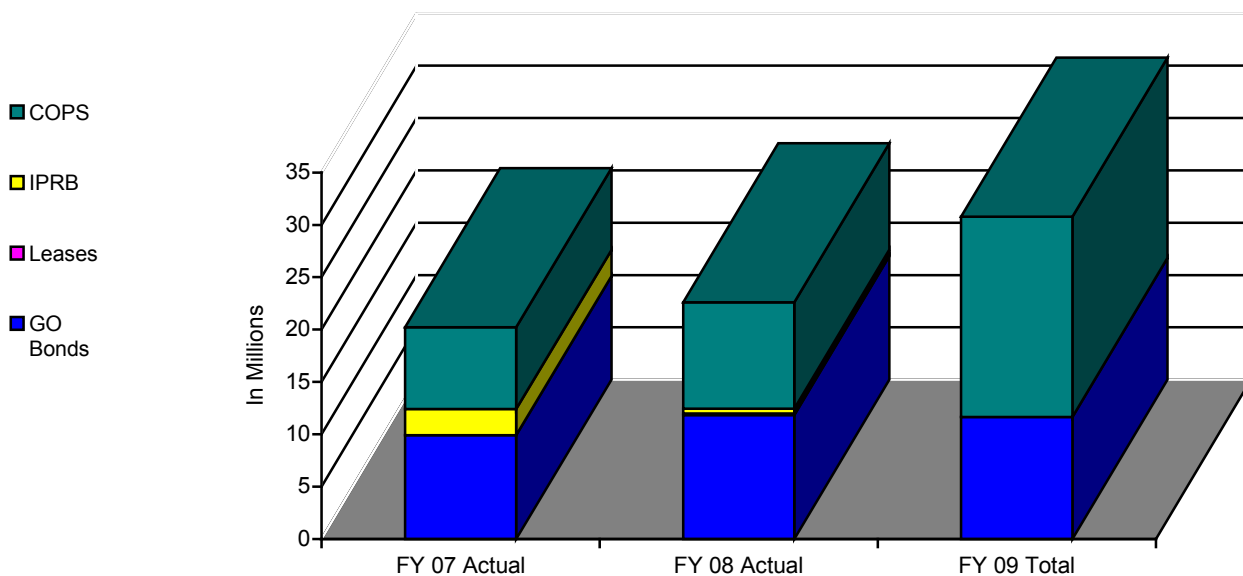


# Education

## PUBLIC SCHOOLS - DEBT SERVICE

PUBLIC SCHOOL DEBT SERVICE	ACTUAL FY 2007	ACTUAL FY 2008	PRINCIPAL FY 2009	INTEREST FY 2009	TOTAL FY 2009
General Obligation Bonds	9,907,471	11,831,993	6,224,502	5,415,665	11,640,167
Installment Financings	0	133,211	0	0	0
IPRB	2,502,750	465,375	0	0	0
COPS	7,801,860	10,177,682	9,367,075	6,468,452	19,129,454
<b>TOTAL</b>	<b>20,212,081</b>	<b>22,608,261</b>	<b>15,591,577</b>	<b>11,884,117</b>	<b>27,475,694</b>

The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Capital Leases, Installment Payment Revenue Bonds (IPRB), and Certificates of Participation (COPS) have all been used to finance the acquisition and construction of school capital facilities. On August 17, 2007 the County entered in to an Installment Financing Agreement in the amount of \$7,305,000 for land purchase and site development for the New Cox Mill High School. In January 2008, the County issued COPS in the amount of \$46,920,000 for the construction of Cox Mill High School and various architect/engineering/land purchases for various school sites. This loan also refinanced the \$7,305,000 installment financing agreement that was issued in August 2007. In January 2008, the County also refunded the 1999 Installment Payment Revenue Bonds which constructed the Jay M. Robinson High School facility which results in savings over the term of the debt. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

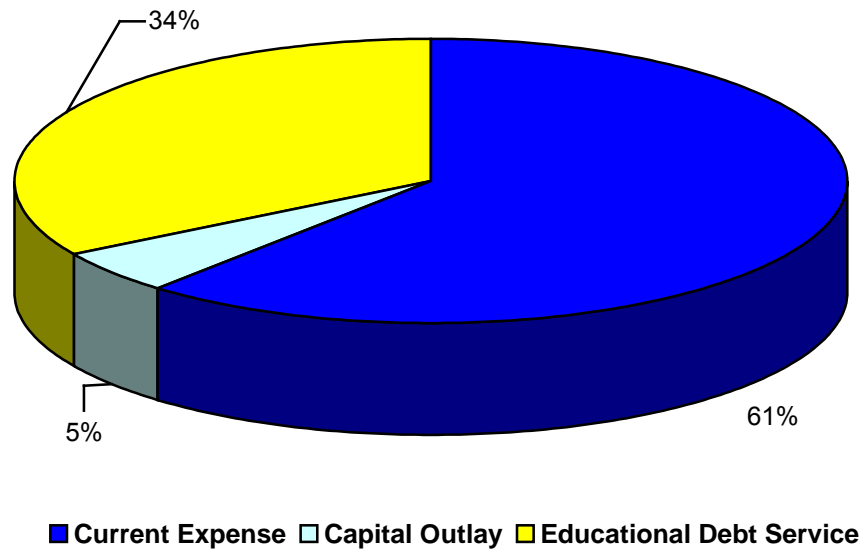


# Education

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## FY 2009 PUBLIC SCHOOL SPENDING BASED ON ADM ENROLLMENT OF 32,487

FY 09 PUBLIC SCHOOL APPROPRIATION	PER PUPIL
Current Expense Funding	1,541.14
Capital Outlay	124.36
Educational Debt Service	875.74
<b>TOTAL PER PUPIL FUNDING</b>	<b>2,511.24</b>



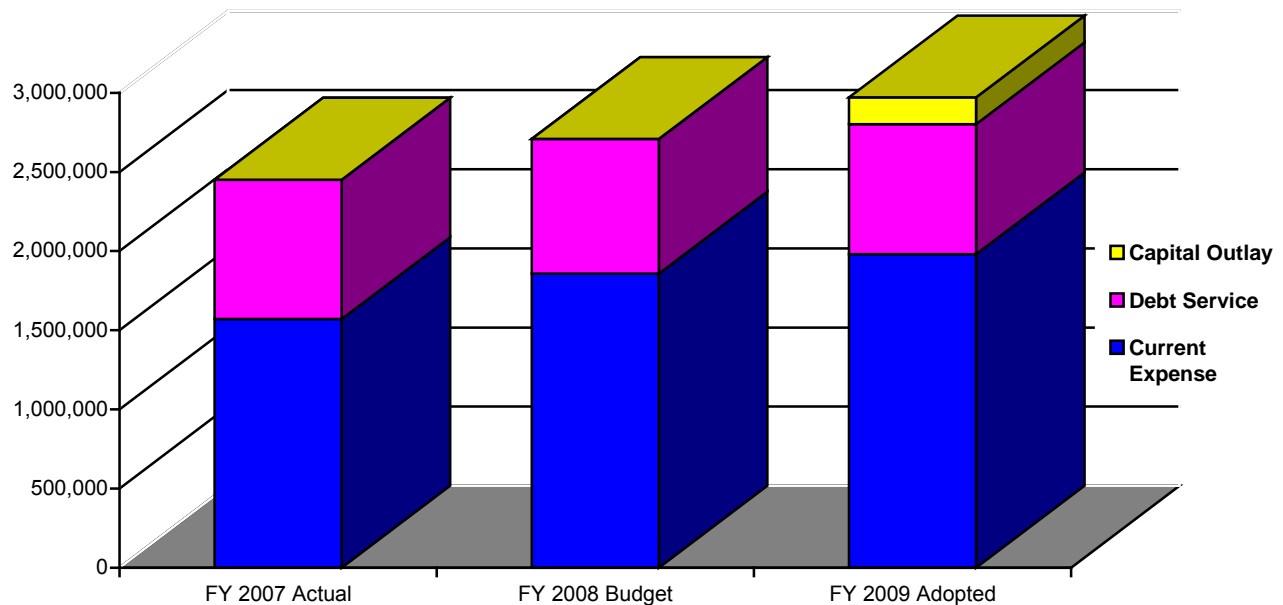
# Education

## ROWAN-CABARRUS COMMUNITY COLLEGE – CURRENT EXPENSE

ROWAN-CABARRUS COMMUNITY COLLEGE	ACTUAL FY 2007	BUDGET FY 2008	REQUEST FY 2009	ADOPTED FY 2009
RCCC Current Expense	1,570,473	1,858,004	1,852,210	1,852,210
RCCC Debt Service	880,922	851,308	821,334	821,334
RCCC Capital Outlay	--	--	170,000	170,000
<b>TOTAL RCCC</b>	<b>2,451,395</b>	<b>2,709,312</b>	<b>2,843,544</b>	<b>2,843,544</b>

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$1,852,210. Non-recurring capital outlay funding was provided at \$170,000 for the college to upgrade security measures on the campus. The total allocation of \$2,022,210 is an 8.8% increase over the prior year's budget and is 100% of the college's funding request. In FY 2008, the County committed an additional \$54,750 per year for expansion of the Cosmetology program added to offerings by the College at the Cloverleaf Plaza location.

The County has issued GO bonds and installment financing in support of acquisition and construction of capital facilities. Further details may be found in the *Debt Service* section of this document.





# Non-Departmental

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**MANDATED SERVICE:** Unemployment Compensation is the only mandated service in this department.

**PROGRAM DESCRIPTION:** Items in this program are those which relate to General Fund programs as a whole, but not to any particular program or department.

## Salary Adjustments

This appropriation is used to fund service award payments and to fund merit/compensation study salary adjustments as authorized by the Board of Commissioners' Personnel Management Policy.

## Other Benefits

An appropriation of \$687,216 for payment of eligible retirees' hospitalization and life insurance was budgeted for FY 2009. As of February 1, 2008, Cabarrus County maintains health and life insurance for 81 retirees. An additional 22 employees have been estimated for FY 2009.

## Consultants

This account is for retainers, fees and expenses paid to professionals for their special expertise. In FY 2008 the amended budget reflects the Facilities and Space Needs Study which was performed.

## Insurance Service and Settlement

This account is for settlements made to various insurance carriers and reserve for replacement of damaged vehicles or equipment.

## Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the state.

## Contingency

Contingency funds are used to cover unanticipated/unbudgeted costs that might occur during the year. Transfers from contingency must be approved by the Board of Commissioners. Contingency funding is not required.

## Adequate Public Facilities (APFO) Reimbursement

In February 2005, the Board adopted a revision to the Adequate Public Facilities Ordinance (APFO) to include a provision for vouchers or reimbursement of the contribution for low income housing construction. The Commerce Department estimates 24 homes planned by nonprofits will be eligible during FY 2009. The total budgeted for FY 2009 is \$96,816 or \$4,034 each.

## **BUDGET SUMMARY:**

<b>Non-Departmental</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>ADOPTED FY 2009</b>
Salary Adjustments	0	139,214	450,000
Other Benefits	460,659	634,176	687,216
Consultants	0	200,000	0
Insurance Settlements	1643	50,000	50,000
Unemployment Compensation	41,704	58,000	45,000
Contingency	0	187,953	574,552
Adequate Public Facilities Reimbursement	0	96,816	96,816
<b>Total</b>	<b>504,006</b>	<b>1,366,159</b>	<b>1,903,584</b>

# Contributions to Other Funds

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**MANDATED SERVICE:** The Pension Trust Fund for law enforcement is a mandated function at a specific level. All other programs within this department are not mandated.

**PROGRAM DESCRIPTION:** This program consists of funding transfers from the General Fund to other funds.

## **Community Development Block Grant**

Cabarrus County participates in the HOME Consortium grant. The County uses the funds to rehabilitate and renovate scattered site low-income housing. There will be an emphasis on elderly low-income residents.

## **Capital Reserve Fund**

This fund is to reserve monies for future capital projects, including school construction. On June 14, 2005, the Board of Commissioners adopted a policy to transfer any undesignated fund balance above 15% to the Capital Reserve Fund at the completion of the annual audit. The transfer made during FY 2008 following this policy was \$10,880,987. An additional \$400,000 was set aside for the Incubator Farm project. In the FY 2009 budget, funds are being set aside for school construction projects.

## **Capital Project Fund**

This fund is for County appropriations for various capital projects. In the FY 2009 budget, an appropriation of \$850,672 is recommended for the following items: \$209,698 for multiple renovation projects at Frank Liske Park, \$304,974 for improvements and renovations at Camp Spencer, and \$336,000 for 800 mhz radios that will allow the Sheriff's Department, EMS, and Transportation to switch from their analog radios to the new 800 mhz radios with digital capability.

## **Pension Trust Fund**

This transfer provides funding for the Separation Allowance Pension Trust, which is required.

## **Special Revenue Fund**

In FY 2007, the balance of funds reserved for Americans with Disabilities Act (ADA) Maintenance for the Board of Elections was transferred to a Special Revenue Fund. No transfers are budgeted for FY 2009.

## **Cabarrus Arena and Events Center Special Revenue Fund (SMG)**

Transfers to this fund are for the operation of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by SMG, a private facility management company.



# Contributions to Other Funds

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## Justice Center Construction Fund

In FY 2007, \$1,492,242 was transferred to the Justice Center Construction Fund. No transfers are budgeted in FY 2009.

### **BUDGET SUMMARY:**

<b>Contributions of Other Funds</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>ADOPTED FY 2009</b>
Community Development Block Grant	45,000	45,000	45,000
Capital Reserve Fund	11,349,787	10,880,987	8,973,261
Capital Project Fund	6,196,200	2,492,031	850,672
Pension Trust Fund	392,503	340,536	350,675
Special Revenue Fund	25,621	0	0
Cabarrus Arena and Events Center Fund	694,000	852,221	1,099,568
Justice Center Construction Fund	1,492,242	0	0
<b>Total</b>	<b>20,195,353</b>	<b>14,610,775</b>	<b>11,319,176</b>

# Contributions to Other Agencies

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**MANDATED SERVICE:** The Medical Examiner is the only mandated program within this section.

**PROGRAM DESCRIPTION:** Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

## **Cabarrus County Teen Court and Cabarrus Mediation Inc. – (JCPC)**

This program funded by the Juvenile Crime Prevention Council (JCPC) provides an opportunity for the diversion from the traditional court system for certain first-time misdemeanor or status offenders, ages 11 through 16. This program provides an education in how the judicial system works to youth referred and youth volunteers. This program will also help youth and their families acquire and practice skills designed to foster the development of supportive and positive relationships. The program was implemented in FY 1999 with the goal to increase the capacity of the community's youth to become responsible and productive citizens.

## **Criminal Justice Partnership Program (CJPP)**

This grant enables Cabarrus County to target all intermediate offenders with signs of drug/alcohol-related problems who have been sentenced to supervised probation by a judge. The purpose of the program is to be able to provide an additional sentencing option for offenders with substance abuse and/or dependency problems; assisting offenders in overcoming substance abuse.

## **Medical Examiner**

The Medical Examiner is responsible for investigating deaths within Cabarrus County which are unattended or occur under questionable circumstances. This function is part of a statewide system supervised and financed primarily at the state level. County funding is mandated.

## **North Carolina Forest Service—Cabarrus County Ranger**

The Forest Service is responsible for the complete forestry program in Cabarrus County under a cooperative agreement between the N.C. Department of Environment, Health and Natural Resources and the Board of Commissioners, as authorized by G.S. 113-54 and 113-59. The State pays 60% of the cost of this program, the County pays the remaining 40%. The Ranger works with several county, state and federal agencies in promoting sound use of natural resources. There are four major program areas:

Forest Fire Control - Works with local fire departments to suppress wildfires in woodlands, investigate causes and pursue legal action if warranted.

Forest Management - Management plans are prepared for private landowners describing methods to achieve maximum production of natural resources, primarily in the areas of timber, wildlife, watersheds and soils, as well as recreation and aesthetics.

Information and Education - Fire prevention programs are presented to schools and other groups, training programs are provided to volunteer fire departments, and forest/natural resource management programs are presented to various organizations. Information is also provided to the news media.

Forest Pest Control - Investigations are performed to identify forest pests, and methods of control are prepared. Periodic surveys are made for Gypsy Moth and Southern Pine Beetle damage.

## **JCPC Administrative Funds**

This program provides an allocation to cover administrative related costs of the JCPC council. In FY 2008 a

## **Contributions to Other Agencies**

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refund was made to the state for FY 2007 unspent funds. JCPC administrative funding is budgeted in the Sheriff's Department in FY 2009 to offset a clerical position that assists the Council.

### **JHE Production Group**

These funds are used to promote and retain the Nextel All Star Challenge Race at Lowes Motor Speedway.

### **Economic Development Corporation**

The Economic Development Corporation promotes economic development within Cabarrus County by recruiting new businesses and encouraging retention and expansion of existing businesses.

### **Cabarrus Community Care Plan**

The Community Care Plan is a program that assists residents who are at or below 125% of the federal poverty level to receive free medical care and medications. The Community Care Plan was made possible due to a four-year federal Healthy Community Access Program grant which was awarded in 2001. The success of this program has led to Cabarrus County being able to secure approval for a federally funded Community Health Center with locations at McGill Avenue and the Logan Center. Cabarrus Community Care Plan, Inc. also provides case management and disease management for Cabarrus County Medicaid recipients. The program is characterized by broad community collaboration and provision of managed care through the use of cost containment measures such as disease management and case management that have led to documented savings and improved health outcomes. Cabarrus County began providing funding of \$100,000 in FY 2006 and has continued to fund this program at the current level each year.

### **ALPHA/Genesis – (JCPC)**

This program, funded by the Juvenile Crime Prevention Council (JCPC) and a grant match contribution from the County, provides sex offender treatment, individual assessments/psychological evaluations, substance abuse counseling, and a life skills group for juvenile offenders.

### **Sales Tax – Fire Districts**

This budget is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district.

### **Special Olympics – Cabarrus County Schools**

In accordance with a Special Olympics Service Agreement with Cabarrus County Schools, this item provides funding for one full time equivalent position to carry out duties related to the Special Olympics program within the County.

### **Cabarrus Arts Council, Inc.**

The Board of Commissioners selected the Cabarrus Arts Council (CAC) in the early 1980s as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the N. C. Grassroots Arts program that is the major source of state arts funding for local organizations. CAC provides programming for all local schools and has been a pioneer in expanding programming to minority and underprivileged audiences in our community. The Arts Council serves as an information and referral service, and provides leadership to art organizations and artists.

# Contributions to Other Agencies

## Project Challenge – (JCPC)

Project Challenge, funded by the Juvenile Crime Prevention Council (JCPC), has identified juvenile offenders between the ages of 10 and 17 years as its target population. Juveniles can only discern the impact of the damages or injury caused by their offenses if they have had the opportunity to provide restoration to the victim through their own effort. Project Challenge provides that opportunity. The essence of Project Challenge is community involvement and improvement. This involvement helps eliminate family conflict and disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas.

## Wraparound Advocacy – (JCPC)

Newly funded by the Juvenile Crime Prevention Council (JCPC) in 2008, the Reach One-Teach One program of Wraparound Advocacy was intended to provide boys with the tools to abstain from drugs, alcohol, and gang membership through school, community, and home-based support. The organization declined the grant when supplemental funding fell through. No payments were made in FY 08 and they did not submit a funding application to JCPC in FY 09.

## **BUDGET SUMMARY:**

<b>Contributions of Other Agencies</b>	<b>ACTUAL FY 2007</b>	<b>AMENDED FY 2008</b>	<b>ADOPTED FY 2009</b>
Teen Court	49,328	45,529	55,678
Criminal Justice Partnership	124,449	125,633	125,633
Medical Examiner	56,700	75,000	73,000
NC Forest Service	47,370	51,410	57,238
JCPC Administrative Funds	0	204	0
JHE Production Group	20,000	20,000	20,000
Economic Development Corporation	438,000	438,000	438,000
Cabarrus Community Care Plan	100,000	100,000	100,000
Genesis New Beginning	36,448	32,738	38,602
Sales Tax Fire Districts	940,716	870,000	729,400
Special Olympics	44,546	52,500	55,000
Cabarrus Arts Council, Inc.	26,000	26,000	26,000
Project Challenge	54,391	62,123	62,171
Wraparound Advocacy	0	25,177	0
<b>Total</b>	<b>1,937,948</b>	<b>1,924,314</b>	<b>1,780,722</b>

# Debt Service

**MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)**

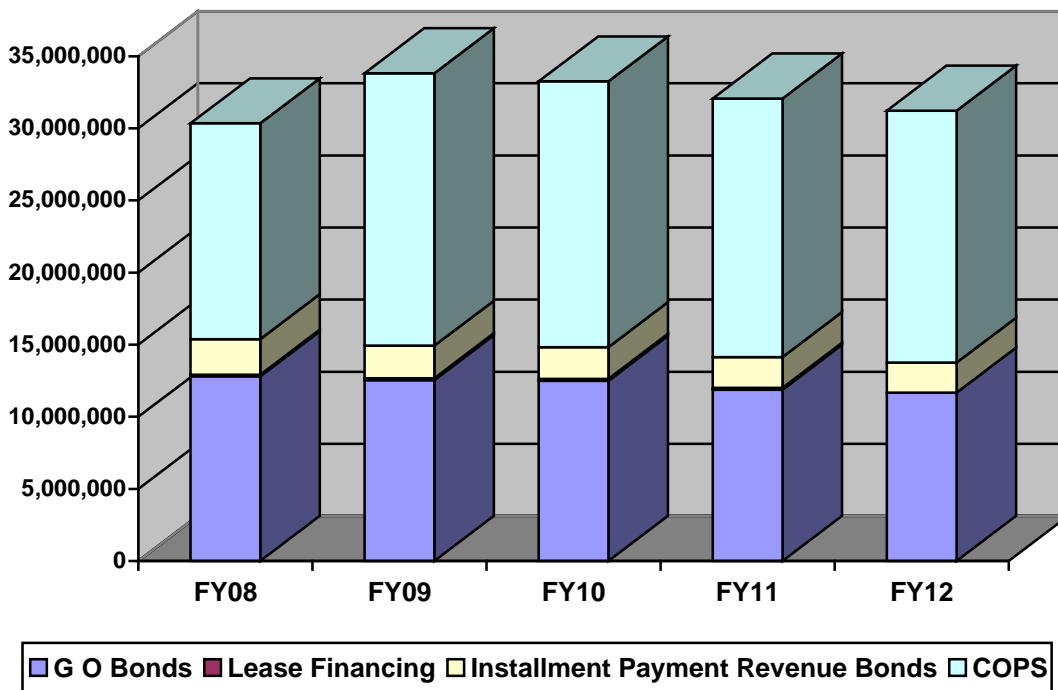
## PROGRAM DESCRIPTION:

The debt service program is maintained to track the annual principal and interest requirements of bonds and lease financing agreements. The

County has the following principal and interest debt outstanding at June 30, 2008:

Jail Annex – Installment Financing	\$17,458,984
RCCC – Installment Financing	2,688,636
School Bonds – GO Bonds	177,202,071
Rowan Cabarrus Community College GO Bonds	247,332
Coddle Creek Reservoir GO Bonds	1,683,513
Schools - COPS	177,388,369
Arena and Events Center – COPS	19,279,084
Sheriff Admin Building – COPS	46,444,456
Accela – Lease Financing	<u>367,415</u>
<b>TOTAL</b>	<b>\$442,759,850</b>

## ANNUAL PRINCIPAL AND INTEREST DUE



# Debt Service

## GENERAL OBLIGATION BONDS

BOND DEBT	ISSUE DATE	RATE	FY 2008	FY 2009
Schools 2005	3-1-05		1,600,000 1,946,300	1,600,000 1,898,300
Refunding - Schools 2004	3-15-04	3.0-5.0	1,875,000 1,406,900	1,945,000 1,350,650
Refunding - Schools 2003	8-1-03	2.0-4.0	1,435,668 160,875	1,379,502 117,715
Schools 2006	9-1-06		1,300,000 2,104,250	1,300,000 2,049,000
Total Schools			6,210,668	6,224,502
			5,618,325	5,415,665
			11,828,993	11,640,167
Refunding - RCCC	8-1-03	2.0-4.0	111,573 12,477	106,985 9,130
Total RCCC			111,573	106,985
			12,477	9,130
			124,050	116,115
Refunding - Water	8-1-03	2.0-4.0	759,759 84,958	728,514 62,165
Total Water Series			759,759	728,514
			84,958	62,165
			844,717	790,679
Total Bond Debt			12,797,760	12,546,961

- PRINCIPAL AND INTEREST

FY 2010	FY 2011	FY 2012	FY 2013
1,600,000	1,600,000	2,000,000	2,300,000
1,846,300	1,794,300	1,746,300	1,666,300
2,605,000	3,450,000	3,410,000	3,365,000
1,292,300	1,214,150	1,076,150	939,750
1,099,242	345,654	158,814	0
62,535	18,565	6,035	0
1,300,000	1,300,000	1,300,000	1,300,000
1,993,750	1,938,500	1,883,250	1,828,000
<b>6,604,242</b>	<b>6,695,654</b>	<b>6,868,814</b>	<b>6,965,000</b>
<b>5,194,885</b>	<b>4,965,515</b>	<b>4,711,735</b>	<b>4,434,050</b>
<b>11,799,127</b>	<b>11,661,169</b>	<b>11,580,549</b>	<b>11,399,050</b>
85,250	26,807	12,317	0
4,850	1,440	469	0
<b>85,250</b>	<b>26,807</b>	<b>12,317</b>	<b>0</b>
<b>4,850</b>	<b>1,440</b>	<b>469</b>	<b>0</b>
<b>90,100</b>	<b>28,247</b>	<b>12,786</b>	<b>0</b>
580,509	182,540	83,870	0
33,025	9,805	3,188	0
<b>580,509</b>	<b>182,540</b>	<b>83,870</b>	<b>0</b>
<b>33,025</b>	<b>9,805</b>	<b>3,188</b>	<b>0</b>
<b>613,534</b>	<b>192,345</b>	<b>87,058</b>	<b>0</b>
<b>12,502,761</b>	<b>11,881,761</b>	<b>11,680,393</b>	<b>11,399,050</b>

# Debt Service

## CAPITAL LEASES, INSTALLMENT PAYMENT PRINCIPAL

	ISSUE DATE	RATE	FY 2008	FY 2009
<b>CAPITAL LEASES</b>				
Accela	05-15-07		111,605	105,044
			10,868	17,429
<b>Total Capital Leases</b>			<b>122,473</b>	<b>122,473</b>
<b>INSTALLMENT PAYMENT REVENUE BONDS</b>				
New High School	6-1-99	5.19	0	
**refunded with COPS 2008B			465,375	
<b>Total IPRB</b>			<b>465,375</b>	<b>0</b>
<b>COPS</b>				
3 New Schools	3-1-01	4.80	2,000,000	2,000,000
			1,425,000	1,340,000
COPS - Schools 2002 issue	9-1-02	3.0 - 5.25	328,300	327,075
			221,249	211,072
COPS - Schools 2003 issue	7-1-03	2.0 - 5.25	2,040,000	2,035,000
			1,604,463	1,548,363
COPS - Schools 2008A issue	1-31-08	4.15- 5.00	0	2,350,000
			689,265	2,050,704
COPS - Schools 2008B issue	1-31-08	3.00- 5.00	1,660,000	1,690,000
			209,406	573,225
COPS - Schools 2008C issue	9-1-08	4.0 - 5.5		965,000
				745,088
<b>Total Schools</b>			<b>6,028,300</b>	<b>9,367,075</b>
			<b>4,149,383</b>	<b>6,468,452</b>
			<b>10,177,683</b>	<b>15,835,527</b>
COPS - Expo 2002 issue	9-1-02	3.0 - 5.25	1,011,700	1,007,925
			681,807	650,444
COPS - Sheriff Adm Building	2-22-07	4.25	1,680,000	1,680,000
			1,412,577	1,428,682
COPS - Housing Unit	9-1-08	4.00- 5.50		0
				1,000,000
<b>Total Other</b>			<b>4,786,083</b>	<b>5,767,051</b>
<b>Total COPS</b>			<b>14,963,766</b>	<b>21,602,578</b>
<b>INSTALLMENT FINANCING</b>				
Jail Annex	10-4-06	4.31	1,000,000	1,000,000
			598,299	554,066
Rowan Cabarrus Comm. College	4-12-05	3.54	622,571	622,572
			104,686	82,647
<b>Total Installment Financing</b>			<b>2,325,556</b>	<b>2,259,285</b>
Bank Service Charges			100,000	100,000
<b>TOTAL ANNUAL DEBT SERVICE</b>			<b>30,774,930</b>	<b>36,631,297</b>



**REVENUE BONDS, AND COPS FINANCING  
AND INTEREST**

FY 2010	FY 2011	FY 2012	FY 2013
110,559	116,363		
11,914	6,110		
<b>122,473</b>	<b>122,473</b>	<b>0</b>	<b>0</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2,000,000	2,000,000	2,000,000	2,000,000
1,250,000	1,160,000	1,045,000	930,000
327,075	325,850	325,850	325,850
200,278	188,831	176,774	164,555
2,040,000	2,035,000	2,040,000	2,040,000
1,487,313	1,385,313	1,312,053	1,207,953
2,345,000	2,350,000	2,345,000	2,350,000
1,933,954	1,824,204	1,747,517	1,635,517
1,665,000	1,640,000	1,615,000	1,585,000
522,525	472,575	423,375	374,925
970,000	965,000	965,000	965,000
954,850	916,050	877,450	838,850
<b>9,347,075</b>	<b>9,315,850</b>	<b>9,290,850</b>	<b>9,265,850</b>
<b>6,348,919</b>	<b>5,946,973</b>	<b>5,582,168</b>	<b>5,151,800</b>
<b>15,695,994</b>	<b>15,262,823</b>	<b>14,873,018</b>	<b>14,417,650</b>
1,007,925	1,004,150	1,004,150	1,004,150
617,182	581,905	544,751	507,096
1,680,000	1,680,000	1,680,000	1,680,000
1,357,281	1,285,881	1,218,681	1,151,481
0	2,425,000	2,925,000	2,925,000
2,000,000	2,231,325	2,878,100	2,761,100
<b>6,662,389</b>	<b>9,208,261</b>	<b>10,250,683</b>	<b>10,028,827</b>
<b>22,358,383</b>	<b>24,471,084</b>	<b>25,123,701</b>	<b>24,446,477</b>
1,000,000	1,000,000	1,000,000	1,000,000
513,304	471,404	430,357	386,808
622,571	622,571	622,571	0
60,608	38,569	16,530	0
<b>2,196,483</b>	<b>2,132,544</b>	<b>2,069,458</b>	<b>1,386,808</b>
100,000	100,000	100,000	100,000
<b>37,280,100</b>	<b>38,707,862</b>	<b>38,973,552</b>	<b>37,332,335</b>

# Debt Service

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## LONG-TERM OBLIGATIONS

### 1. Installment Payment Revenue Bonds

On January 25, 2008, the Cabarrus County Development Corporation issued \$18,745,000 of advance refunding Certificates of Participation to provide resources to purchase U.S. government securities that were placed into an irrevocable trust for the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of the County's series 1999 Installment Payment Revenue Bonds dated June 16, 1999 and stated to mature on June 1<sup>st</sup> in the years 2008 through 2019. The refunding debt was issued at a net interest cost of 3.24%. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Governmental activities column of the statement of net assets. The amount of defeased

debt that remains outstanding as of June 30, 2008 is \$ 16,500,000. This advance refunding was undertaken to reduce total debt service payments over the following 11 years by approximately \$95,000 annually and resulted in total cash flow savings of \$1,143,169 which on a net present value basis is \$942,667 (5.24% of the bonds refunded). As required by GASB Statement 23, the difference between the reacquisition price and the net carrying amount of the old (refunded) bonds was deferred by \$958,846 and amortized as a component of interest expense over the remaining life of the refunding bonds. The unamortized deferred amount as of June 30, 2008 was \$-0-.

### 2. General Obligation Indebtedness

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are

provided by appropriation in the year in which they become due.

The County's general obligation bonds payable at June 30, 2008 are comprised of the following individual issues:

Serviced by the County's General Fund:

\$17,490,000 (2003) Refunded Bonds due on March 1 and September 1 in installments through March 1, 2012; interest of 2.0 to 4.0 percent	4,790,000
\$32,855,000 (2004) Refunded Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent	30,205,000
\$50,000,000 (2005) School Series Bonds due on March 1 and September 1 in installments through March 1, 2025; interest at 3.0 to 5.0 percent	45,200,000
\$48,000,000 (2006) Public Improvement Series Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 4.0 to 5.0 percent	<u>46,700,000</u>
	<u>\$ 126,895,000</u>

## Debt Service

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2008, for

the County's general obligation bonds are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2009	7,060,000	5,486,959
2010	7,270,000	5,232,759
2011	6,905,000	4,976,758
2012	6,965,000	4,715,390
2013	6,965,000	4,434,050
2014	7,655,000	4,118,550
2015	7,640,000	3,773,800
2016	7,630,000	3,391,800
2017	7,610,000	3,010,300
2018	7,495,000	2,629,800
Next 5 years	40,800,000	8,631,750
To maturity	12,900,000	1,836,000
Total	\$126,895,000	\$52,237,916

### 3. Certificates of Participation

On March 1, 2001 the Cabarrus County Development Corporation issued \$40,000,000 in Certificates of Participation (COPS) Installment Contracts to finance the construction and equipping of two middle schools and one elementary school. These 20-year COPS have interest rates ranging from 4.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$4,069,167 to \$2,100,000. Total principal and interest over a 20-year period will be \$61,199,167.

On August 28, 2002, the Cabarrus County Development Corporation issued \$26,390,000 in Certificates of Participation (COPS) to finance the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the Cabarrus Arena & Events Center. The 20-year COPS have interest rates ranging from 3.0% to 5.25%. Cabarrus County debt service is financed by property tax revenues. Annual payments of principal and interest range from approximately \$2,409,155 to \$1,396,500. Total principal and interest over the 20-year period will be \$38,718,153.

On August 1, 2003, the Cabarrus County Development Corporation issued \$40,770,000 in

Certificates of Participation (COPS) Installment Contracts to finance the cost of acquiring real property, construction and equipping of two elementary schools, one middle school, expansion of two existing elementary school facilities and various real and personal property improvements. These 20-year COPS have interest rates ranging from 2.0% to 5.25%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,813,000 to \$2,129,000. Total principal and interest over a 20-year period will be \$61,223,879.

On February 1, 2007 the Cabarrus County Development Corporation issued \$33,595,000 in Certificates of Participation (COPS) Installment contracts to finance the construction of a sheriff administration facility. These 20-year COPS have interest rates ranging from 4.0% to 5.625%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,092,576 to \$1,744,093. Total principal and interest over a 20-year period will be \$49,537,033.

On January 25, 2008, the Cabarrus County Development Corporation issued \$46,920,000 (2008A) Certificates of Participation (COPS)

## Debt Service

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Installment contracts to finance the construction of a new high school. These 20 year COPS have interest rates ranging from 3.25% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$4,400,704 to \$2,447,594. Total principal and interest over a 20-year period will be \$68,856,864. Total principal balance due at June 30, 2008 was \$46,920,000.

On January 25, 2008, the Cabarrus County Development Corporation issued \$18,745,000 (2008B) Certificates of Participation (COPS) Installment contracts to refund the 1999 Installment Payment Revenue Bonds issued for

the construction of JM Robinson High School. These 11 year COPS have interest rates ranging from 3.00% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,263,225 to \$1,485,750. Total principal and interest over an 11-year period will be \$20,655,550. Total principal balance due at June 30, 2008 was \$17,085,000.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2008, for the County's Certificates of Participation are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2009	11,090,000	7,802,487
2010	11,065,000	7,368,532
2011	11,035,000	6,898,708
2012	11,010,000	6,468,150
2013	10,985,000	5,971,525
2014	10,955,000	5,487,625
2015	10,915,000	5,032,487
2016	10,885,000	4,544,585
2017	10,865,000	4,042,448
2018	10,835,000	3,540,710
Next 5 Years	43,050,000	10,363,258
To maturity	20,475,000	2,426,394
Total	\$173,165,000	\$69,946,909

#### 4. Capital Leases

The County has entered into various agreements which qualify as capital leases under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments.

On May 15, 2007 the County entered into a lease agreement as lessee for financing the

acquisition of Accela Permitting, Licensing and Inspection Software with a down payment of \$250,000 inclusive of \$4,022 interest which has an effective rate of 2.99%. This lease agreement qualifies as a capital lease for accounting purposes and, therefore, has been recorded at the present value of their future minimum lease payments as of the date of inception date.

## Debt Service

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<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2009	105,043	17,428
2010	110,558	11,914
2011	116,363	6,109
2012	0	0
2013	0	0
Total	<u>\$331,964</u>	<u>\$35,451</u>

### 5. Installment Financing

On April 12, 2005, Cabarrus County executed a lease agreement with RBC Centura Bank. The lease agreement is for \$4,358,000 for the construction and renovations to the old school administration building (future site of the RCCC Business Center), expansion of a parking lot and design cost for Building 3000 at the RCCC South campus. The terms of the agreement stipulate semi-annual payments of \$311,286 for 7 years with the first payment due October 12, 2005 and the final payment due on April 12, 2012. The annual interest rate is 3.54% fixed.

On October 4, 2006 Cabarrus County executed a lease agreement with First Charter Bank. The

lease agreement is for \$15,000,000 for the construction of a Jail Annex and site development work in the Justice Complex.

The terms of the agreement stipulate semi-annual payments of \$500,000 for the first year starting in April 2007 and commencing October 2021. The fixed interest rate is 4.31% the first year and 4.44% the next 14 years. The rate has recently been renegotiated to 4.19% over the term of the entire loan, subject to Local Government Commission approval in March 2007.

Annual debt service requirements to maturity for the County's capital leases are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2009	1,622,572	636,712
2010	1,622,572	573,911
2011	1,622,571	509,972
2012	1,622,571	446,886
2013	1,000,000	386,807
2014	1,000,000	345,704
2015	1,000,000	303,804
2016	1,000,000	262,416
2017	1,000,000	219,548
2018	1,000,000	178,104
To maturity	<u>3,500,000</u>	<u>293,471</u>
Total	\$15,990,286	\$4,157,335

# Debt Service

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## Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2008:

	<u>Balance</u> <u>July 1, 2007</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2008</u>
Governmental Activities:				
General Obligation Bonds	\$133,980,000	- 0 -	\$ 7,085,000	\$126,895,000
Installment Revenue Bonds	18,000,000	- 0 -	18,000,000	- 0 -
Capital Leases	443,568	- 0 -	111,604	331,964
Certificates of Participation	116,220,000	65,665,000	8,720,000	173,165,000
Installment Financing	17,612,857	7,305,000	8,927,571	15,990,286
Total Governmental Activities	\$286,256,425	\$72,970,000	\$42,844,175	\$316,382,250

# Debt Service

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## Cabarrus County, North Carolina Computation of Legal Debt Margin March 31, 2008

Note: North Carolina General Statute 159-55 limits the County's outstanding debt to 8% of the appraised value of property subject to taxation. The following deductions are made from gross debt to arrive at net debt applicable to the limit: money held for payment of principal; debt incurred for water, sewer, gas, or electric power purposes; uncollected special assessments, funding and refunding bonds not yet issued; and revenue bonds. The legal debt margin is the difference between the debt limit and the County's net debt outstanding applicable to the limit, and represents the County's legal borrowing authority.

Total assessed valuation at March 31, 2008		<u><u>\$16,037,148,278</u></u>
Legal debt margin:		
Debt limit 8% of total assessed value		1,282,971,862
Debt applicable to debt limitation:		
Total bonded debt	126,895,000	
Total capital leases (governmental fund types)	331,964	
Total installment financing	15,990,286	
Total Certificates of Participation	<u>173,165,000</u>	
Total debt applicable to limitations		<u><u>316,382,250</u></u>
Legal debt margin		<u><u>\$966,589,612</u></u>

Source: Cabarrus County Finance and Tax Assessor Departments





# Budget Ordinance

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## CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2008-2009

**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, 2008 and ending June 30, 2009:

#### General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2008, and ending June 30, 2009:

Ad Valorem Tax Levy	131,690,558
Other Taxes and Penalties	34,984,674
Intergovernmental Revenue	19,579,883
Permits and Fees	7,031,450
Sales and Services	9,753,069
Investment Earnings	2,000,000
Other Revenue	168,655
Other Financing Sources	1,227,223
<b>TOTAL REVENUES</b>	<b>206,435,512</b>

- 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, 2008, and ending June 30, 2009:

General Government	19,227,948
Cultural and Recreational	4,251,672
Public Safety	25,776,054
Economic and Physical Development	2,517,226
Human Services	44,732,742
Environmental Protection	295,923
Education/School Debt	84,426,244
Other Programs	16,873,434
Other Debt Service	8,334,269
<b>TOTAL EXPENDITURES</b>	<b>206,435,512</b>

#### 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, 2008 and ending June 30, 2009:

Sales and Service	645,500
Investment Earnings	13,000
Miscellaneous	5,110
Other Financing Sources	1,199,568
<b>TOTAL REVENUES</b>	<b>1,863,178</b>

# Budget Ordinance

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- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009:

Administration and Operations	1,863,178
<b>TOTAL EXPENDITURES</b>	<b>1,863,178</b>

## Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009:

Other Taxes	55,000
Intergovernmental Revenue	7,000
Permits & Fees	25,000
Sales and Service	1,480,000
Other Financing Sources	329,584
<b>TOTAL REVENUES</b>	<b>1,896,584</b>

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009:

Administration and Operations	1,896,584
<b>TOTAL EXPENDITURES</b>	<b>1,896,584</b>

## 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, 2008 and ending June 30, 2009:

Sales and Service	610,000
Investment Earnings	75,000
<b>TOTAL REVENUES</b>	<b>685,000</b>

- B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009:

Administration and Operations	685,000
<b>TOTAL EXPENDITURES</b>	<b>685,000</b>

<b>GRAND TOTAL – ALL FUNDS – REVENUES</b>	<b>\$ 210,880,274</b>
<b>GRAND TOTAL – ALL FUNDS – EXPENDITURES</b>	<b>\$ 210,880,274</b>

## Section II.

There is hereby levied a tax at the rate of 63 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2008, for the purpose of raising the revenue listed as "CURRENT AD VALOREM TAX LEVY" in the General Fund.

This rate of tax is based on an estimated total valuation of property for the purposes of taxation of \$20,938,040,000 at an estimated combined collection rate of 98.16 percent (98.99% for real and personal and 89.53% for vehicles). The estimated rate of collections is based on the fiscal year

# Budget Ordinance

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ending 2007. An estimated total valuation of Real, Personal and Public Service property is \$19,418,817,890 and vehicle of \$1,519,222,093.

## Section III.

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager and/or Finance Director is hereby authorized to transfer appropriations within or between funds as contained herein under the following conditions:
  - 1. The Finance Director or designee may transfer amounts between objects of expenditure within a department.
  - 2. The County Manager may transfer amounts between objects of expenditures or revenues within a function without limitation.
  - 3. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
  - 4. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for the Capital Improvement Plan and Salary and Benefits adjustments.
  - 5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
  - 6. Additional authority is granted to the Finance Director 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 from state, federal, or previously approved grant sources, the Manager or Finance Officer may adjust budgets to match.
  - 8. 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.
  - 9. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
  - 10. 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.
  - 11. The County Manager may reject formal bids when deemed appropriate and in the best interest of Cabarrus County pursuant to G.S. 143-129(a).

# Budget Ordinance

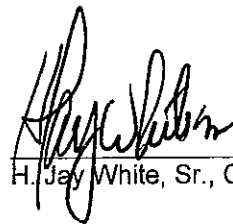
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- C. Changes to Cabarrus County fees and charges as presented in budget workshops will be effective July 1, 2008 and incorporated into the appropriate fee schedules.

## Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2008-2009 fiscal year. The County Manager and the Budget Officer shall administer the budget. The Finance Director shall establish and maintain all records, which are in concurrence with this budget and budget ordinance and the appropriate statutes of the State of North Carolina.

Adopted this the 16th day of June, 2008.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

# Budget Ordinance – Fire & Service Districts

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## CABARRUS COUNTY BUDGET ORDINANCE - SPECIAL FIRE AND SERVICE DISTRICTS TAX FUND FISCAL YEAR 2008-2009

**BE IT ORDAINED** by the Board of Commissioners of Cabarrus County, North Carolina:

### Section I.

It is the intent of the Special Fire and Service Districts Tax Fund to provide necessary funds to local fire departments in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. Upon recommendation from the local fire department and its appointed Fire Commission, the Board of County Commissioners does hereby levy the tax on Real, Personal and Public Service property located in each specific designated fire or service district. Such funds collected by the County Tax Collector are then remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

### Section II.

The following amounts are hereby appropriated in the Special Fire and Service Districts Tax Fund to provide for the operation of rural volunteer fire services for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<b><u>Fire Department</u></b>	<b><u>Appropriation</u></b>
Allen	\$ 227,117
Cold Water	170,965
Enochville	94,551
Flowe's Store	217,397
Georgeville	166,576
Gold Hill	29,742
Harrisburg Rural	587,922
Jackson Park	85,311
Kannapolis Rural	16,170
Midland	183,027
Mt. Mitchell	58,752
Mt. Pleasant Rural	239,767
Northeast	68,072
Odell	301,920
Richfield-Misenheimer	9,708
Rimer	120,494
<b>Total Estimated Expenditures From Tax Levy</b>	<b>\$ 2,577,491</b>

### Section III.

It is estimated that the following revenues will be available for the various fire and service districts for the fiscal year beginning July 1, 2008 and ending June 30, 2009:

<b><u>Fire Department</u></b>	<b><u>Revenues from Tax Levy</u></b>
Allen	\$ 227,117
Cold Water	170,965
Enochville	94,551
Flowe's Store	217,397

## Budget Ordinance – Fire & Service Districts

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Georgeville	166,576
Gold Hill	29,742
Harrisburg Rural	587,922
Jackson Park	85,311
Kannapolis Rural	16,170
Midland	183,027
Mt. Mitchell	58,752
Mt. Pleasant Rural	239,767
Northeast	68,072
Odell	301,920
Richfield-Misenheimer	9,708
Rimer	120,494
<b>Total Revenues From Tax Levy</b>	<b>\$2,577,491</b>

### Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2008 and ending June 30, 2009 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, 2008. The estimated combined collection rate is 98.16 percent (98.99% for real and personal and 89.537% for vehicles) and is based on the fiscal year ending 2007. 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:

<b>Fire Districts</b>	<b>Total Valuation</b>	<b>Rate</b>	<b>Amount Produced (98.16% collection rate)</b>
Allen	578,435,000	.04	\$ 227,117
Cold Water	348,340,000	.05	170,965
Enochville	160,539,000	.06	94,551
Flowe's Store	553,679,000	.04	217,397
Georgeville	282,831,000	.06	166,576
Gold Hill	50,500,000	.06	29,742
Harrisburg Rural	798,590,000	.075	587,922
Jackson Park	173,820,000	.05	85,311
Kannapolis Rural	47,067,000	.035	16,170
Midland	339,014,000	.055	183,027
Mt. Mitchell	119,706,000	.05	58,752
Mt. Pleasant Rural	444,112,000	.055	239,767
Northeast **	138,697,000	.05	68,072
Odell	1,025,265,000	.03	301,920
Richfield-Misenheimer	14,129,000	.07	9,708
Rimer	204,587,000	.06	120,494

\*\* Rate Decrease From Prior Year

### Section V.

The County Manager and/or Finance Director is hereby authorized to transfer appropriations within or between funds as contained herein under the following conditions:

1. The Finance Director or designee may transfer amounts between objects of expenditure within a department.
2. The County Manager may transfer amounts between objects of expenditures or revenues within a function without limitation.

# Budget Ordinance – Fire & Service Districts


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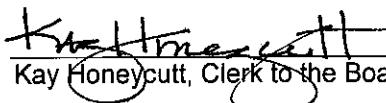
3. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
4. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the board of Commissioners, except as specified below for the Capital Improvement Plan and Salary and Benefits adjustments.
5. The County Manager is authorized to transfer funds from the General Fund or Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director 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 from state, federal, or previously approved grant sources, the Manager or Finance Officer may adjust budgets to match decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Finance Director.
8. 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.
9. The County Manager may award and execute contracts which are not required to be bid or which G.S. 143-131 allows to be let on informal bids so long as the annual budget or appropriate capital project ordinance contains sufficient appropriated but unencumbered funds for such purposes.
10. 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.
11. 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).

## Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in the carry out of their duties and are available for public inspection.

Adopted this the 16th day of June, 2008.

  
H. Jay White, Sr., Chairman

  
Kay Honeycutt, Clerk to the Board

# Property Revaluation Information

## Cabarrus County Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change		
2003-04	Audited	11,689,948,568			
	Revaluation occurred 1/1/04				
2004-05	Audited	13,994,645,443	19.72%		
2005-06	Audited	14,737,845,840	5.31%	} <b>5.23%</b>	Average growth % for 3 non-revaluation years
2006-07	Audited	15,334,805,970	4.05%		
2007-08	Estimated	16,306,613,938	6.34%		
	Revaluation occurred 1/1/08				
2008-09	Estimated	20,938,040,000	28.40%		

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	16,306,613,938	0.630	\$102,731,668
First year of revaluation FY 08-09	20,938,040,000	0.491 (Tax Rate to Produce Same Levy)	\$102,731,668
Increased tax rate for average growth rate	20,938,040,000	<b>0.516</b> (0.491+ 5.23% growth)	\$108,107,410
		Increase	\$5,375,743

<b>Revenue Neutral Tax Rate</b>	<b>0.516</b>
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# Property Revaluation Information

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## 2008 REVALUATION Value Change by Percent of Increase

### County Totals

**Total Parcels 2008**                      **79,987**

	<b>2007 Value</b>	<b>2008 Proposed Value</b>	<b>% Change</b>
<b>Total Value</b>			
Market Value*	\$13,599,485,895	\$18,082,446,884	32.964%
Assessed Value**	\$12,953,846,656	\$16,935,982,704	30.741%

	<b>2007 Value</b>	<b>2008 Proposed Value</b>	<b>% Change</b>
<b>Land Value</b>			
Market Value*	\$4,690,004,160	\$7,230,881,160	54.18%
Assessed Value**	\$4,113,048,070	\$6,167,459,320	49.95%

	<b>2007 Value</b>	<b>2008 Proposed Value</b>	<b>% Change</b>
<b>Improvement Value</b>			
Market Value*	\$8,909,481,735	\$10,851,565,724	21.80%
Assessed Value**	\$8,840,798,586	\$10,768,523,450	21.80%

\* Market value does not include exempt properties.

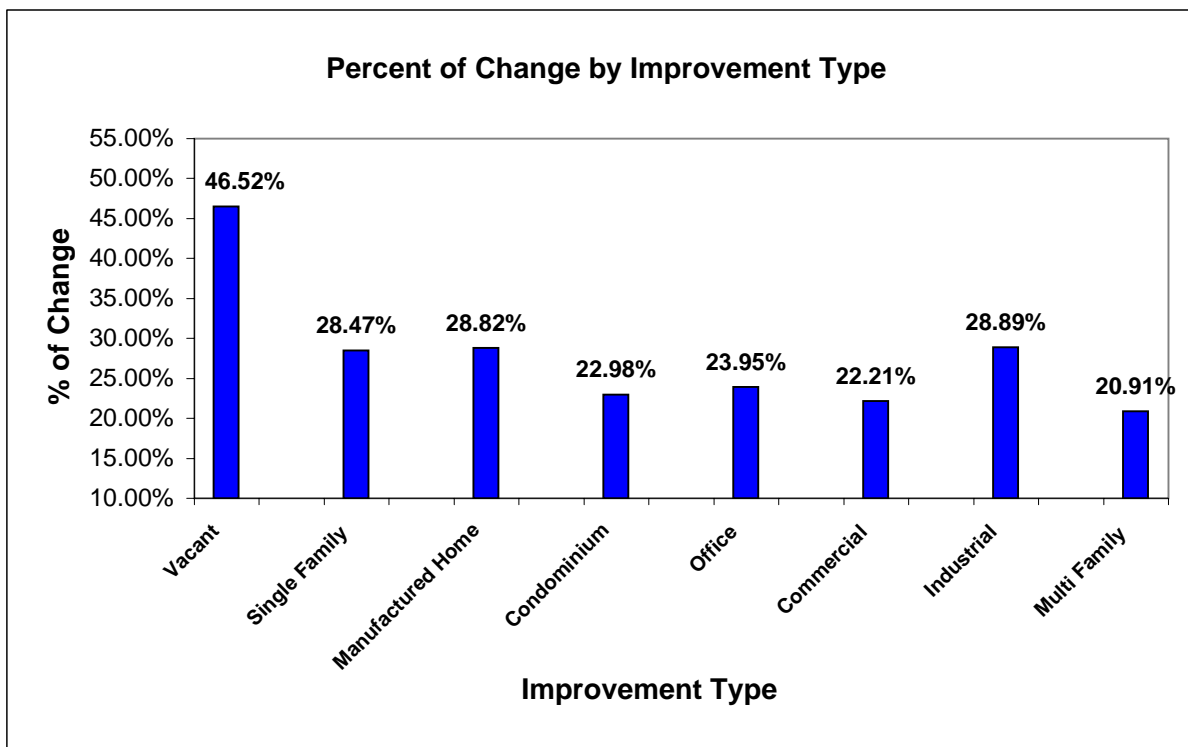
\*\* Assessed value consist of market value minus deferred and excluded values.

# Property Revaluation Information

## 2008 REVALUATION Percent of Value Change by Improvement Type

Values based on Market Value

Parcels by Improvement Type	% Change	2007 Value	2008 Proposed Value	Total Parcels
Vacant	46.52%	\$2,409,937,990	\$3,531,161,000	18572
Single Family	28.47%	\$8,973,325,585	\$11,527,858,680	53,079
Manufactured Home	28.82%	\$285,650,150	\$367,973,610	2,886
Condominium	22.98%	\$231,592,480	\$284,819,730	1,957
Office	23.95%	\$2,305,683,259	\$2,857,804,210	978
Commercial	22.21%	\$2,085,591,490	\$2,548,749,739	1,198
Industrial	28.89%	\$2,166,296,849	\$2,792,123,520	1,193
Multi Family	20.91%	\$552,719,720	\$668,316,710	953



# Property Revaluation Information

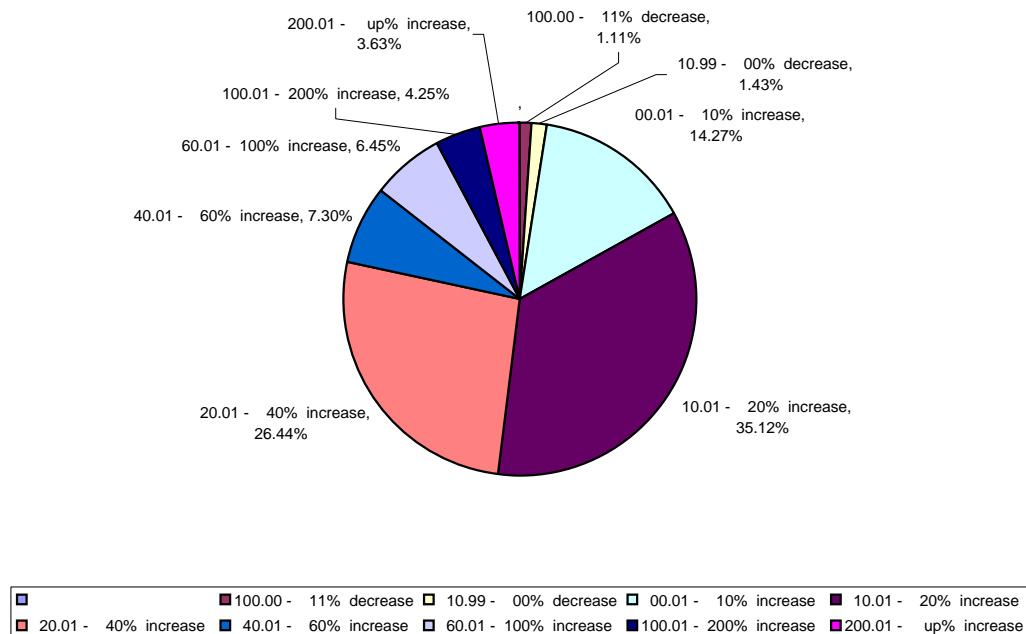
## 2008 REVALUATION Parcels Grouped by Percent of Value Change

### Totals by Percent of Change

Range of Value Change	% of Total Parcels	Number of Parcels
100.00 - 11% decrease	1.11%	840
10.99 - 00% decrease	1.43%	1083
00.01 - 10% increase	14.27%	10836
10.01 - 20% increase	35.12%	26659
20.01 - 40% increase	26.44%	20070
40.01 - 60% increase	7.30%	5542
60.01 - 100% increase	6.45%	4900
100.01 - 200% increase	4.25%	3224
200.01 - up% increase	3.63%	2757
<b>Total parcels</b>	<b>100.00%</b>	<b>75911 *</b>

\* Total parcel count does not include exempt parcels.

### Percent of Parcels By Percent Of Value Change

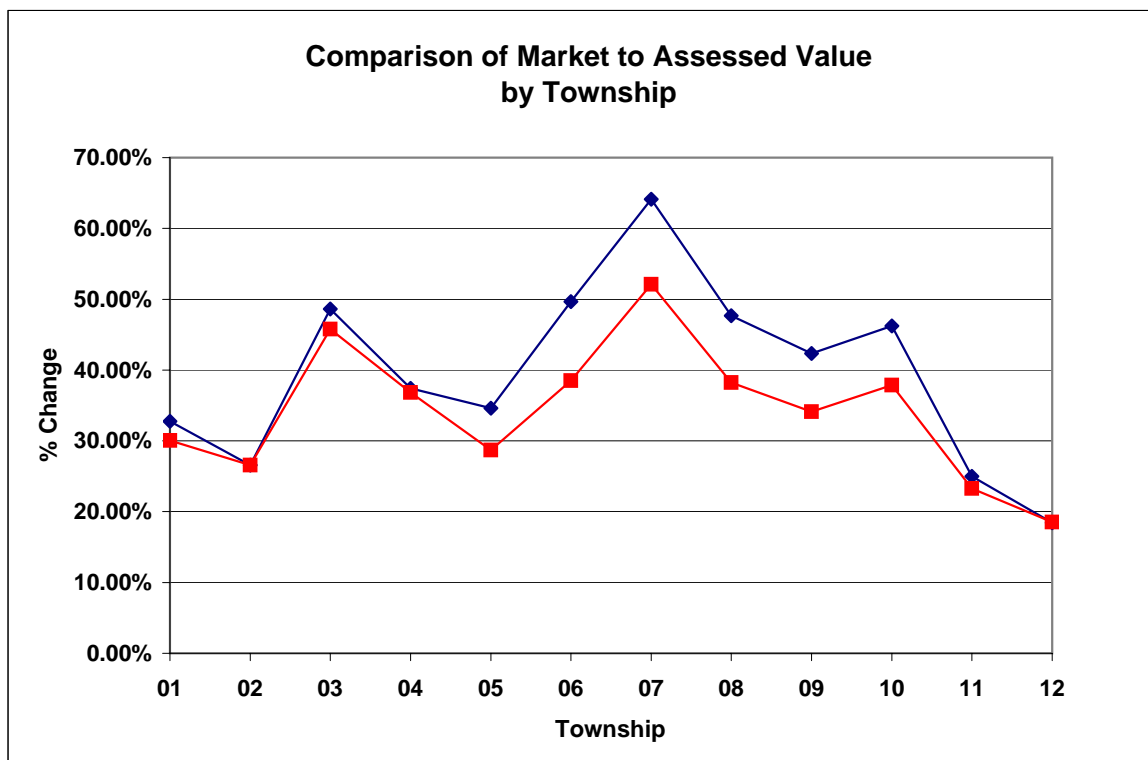


Most neighborhoods defined by the appraisal staff will see an increase in overall appraised value ranging from 10% to 40%. Parcels that have decreased more than 10% typically have had land or buildings removed. Parcels that have increased more than 200% typically have had land or buildings added. We have seen a large increase in the value of undeveloped acreage, many of the parcels that have increased more than 35% are vacant acreage tracts. The average countywide percent of increase for land is 54.12% compared to 21.73% for improvements.

# Property Revaluation Information

## 2008 Revaluation Comparison of Market and Assessed Value Change by Township

Township	#	Market Increase	Assessed Increase
Harrisburg	01	32.75%	30.06%
Poplar Tent	02	26.56%	26.55%
Odell	03	48.62%	45.78%
Kannapolis	04	37.44%	36.81%
New Gilead	05	34.61%	28.71%
Rimertown	06	49.65%	38.52%
Gold Hill	07	64.12%	52.10%
Mt. Pleasant	08	47.66%	38.21%
Georgeville	09	42.35%	34.13%
Midland	10	46.24%	37.87%
Central Cabarrus	11	24.97%	23.26%
Concord	12	18.44%	18.55%
Total		32.96%	30.74%



As of 12/3/07 in Revaluation Process

# Property Revaluation Information

## Allen Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	250,222,759		
2004-05	315,566,285	26.11%	
2005-06	322,673,959	2.25%	} <b>1.52%</b> Average growth % for 3 non-revaluation years
2006-07	327,137,745	1.38%	
2007-08	330,180,276	0.93%	
2008-09	578,435,000	75.19%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	330,180,276	0.0400	\$132,072
First year of revaluation FY 08-09	578,435,000	0.0228 (Tax Rate to Produce Same Levy)	\$132,072
Increased tax rate for average growth rate	578,435,000	<b>0.0232</b> (.0228 + 1.52% growth)	\$134,082
		Increase	\$2,010

<b>Revenue Neutral Tax Rate</b>	<b>0.0232</b>
<b>Proposed Tax Rate</b>	<b>0.0400</b>
<b>Change (+/-)</b>	<b>0.0168</b>

# Property Revaluation Information

## Cold Water Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	214,968,457		
2004-05	266,361,091	23.91%	
2005-06	269,060,517	1.01%	} <b>1.21%</b> Average growth % for 3 non-revaluation years
2006-07	275,846,386	2.52%	
2007-08	276,124,671	0.10%	
2008-09	348,340,000	26.15%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	276,124,671	0.0500	\$138,062
First year of revaluation FY 08-09	348,340,000	0.0396 (Tax Rate to Produce Same Levy)	\$138,062
Increased tax rate for average growth rate	348,340,000	<b>0.0401</b> (.0396 + 1.21% growth)	\$139,736
		Increase	\$1,673

<b>Revenue Neutral Tax Rate</b>	<b>0.0401</b>
<b>Proposed Tax Rate</b>	<b>0.0500</b>
<b>Change (+/-)</b>	<b>0.0099</b>

# Property Revaluation Information

## Enochville Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	101,258,564		
2004-05	124,979,055	23.43%	
2005-06	126,370,766	1.11%	} <b>2.18%</b> Average growth % for 3 non-revaluation years
2006-07	130,767,386	3.48%	
2007-08	133,320,872	1.95%	
2008-09	160,539,000	20.42%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	133,320,872	0.0600	\$79,993
First year of revaluation FY 08-09	160,539,000	0.0498 (Tax Rate to Produce Same Levy)	\$79,993
Increased tax rate for average growth rate	160,539,000	<b>0.0509</b> (.0498 + 2.18% growth)	\$81,738
		Increase	\$1,745

<b>Revenue Neutral Tax Rate</b>	<b>0.0509</b>
<b>Proposed Tax Rate</b>	<b>0.0600</b>
<b>Change (+/-)</b>	<b>0.0091</b>

# Property Revaluation Information

## Flowe's Store Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	262,376,724		
2004-05	342,473,722	30.53%	
2005-06	345,730,454	0.95%	} <b>3.47%</b> Average growth % for 3 non-revaluation years
2006-07	369,622,943	6.91%	
2007-08	379,072,384	2.56%	
2008-09	553,679,000	46.06%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	379,072,384	0.0400	\$151,629
First year of revaluation FY 08-09	553,679,000	0.0274 (Tax Rate to Produce Same Levy)	\$151,629
Increased tax rate for average growth rate	553,679,000	<b>0.0283</b> (.0274+ 3.47% growth)	\$156,895
		Increase	\$5,266

<b>Revenue Neutral Tax Rate</b>	<b>0.0283</b>
<b>Proposed Tax Rate</b>	<b>0.0400</b>
<b>Change (+/-)</b>	<b>0.0117</b>



# Property Revaluation Information

## Georgeville Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	136,320,977		
2004-05	175,210,935	28.53%	
2005-06	189,645,378	8.24%	} <b>4.99%</b> Average growth % for 3 non-revaluation years
2006-07	202,364,898	6.71%	
2007-08	202,439,524	0.04%	
2008-09	282,831,000	39.71%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	202,439,524	0.0600	\$121,464
First year of revaluation FY 08-09	282,831,000	0.0429 (Tax Rate to Produce Same Levy)	\$121,464
Increased tax rate for average growth rate	282,831,000	<b>0.0451</b> (.0429 + 4.99% growth)	\$127,530
		Increase	\$6,066

<b>Revenue Neutral Tax Rate</b>	<b>0.0451</b>
<b>Proposed Tax Rate</b>	<b>0.0600</b>
<b>Change (+/-)</b>	<b>0.0149</b>

# Property Revaluation Information

## Gold Hill Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	26,877,624		
2004-05	33,570,336	24.90%	
2005-06	35,009,456	4.29%	} <b>8.83%</b> Average growth % for 3 non-revaluation years
2006-07	43,949,486	25.54%	
2007-08	42,488,275	-3.32%	
2008-09	50,500,000	18.86%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	42,488,275	0.0600	\$25,493
First year of revaluation FY 08-09	50,500,000	0.0505 (Tax Rate to Produce Same Levy)	\$25,493
Increased tax rate for average growth rate	50,500,000	<b>0.0549</b> (.0505+ 8.83% growth)	\$27,745
		Increase	\$2,252

<b>Revenue Neutral Tax Rate</b>	<b>0.0549</b>
<b>Proposed Tax Rate</b>	<b>0.0600</b>
<b>Change (+/-)</b>	<b>0.0051</b>

# Property Revaluation Information

## Harrisburg Rural Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		549,359,446		FY 03-04 through 05-06 Tax Base adjusted to reflect rural portion only from when the district included city.
2004-05	Revaluation occurred 1/1/04	558,251,394	1.62%	
2005-06		587,037,655	5.16%	
2006-07		672,710,665	14.59%	} <b>4.38%</b> Average growth % for 3 non-revaluation years
2007-08		628,271,331	-6.61%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	798,590,000	27.11%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	628,271,331	0.0750	\$471,203
First year of revaluation FY 08-09	798,590,000	0.0590 <i>(Tax Rate to Produce Same Levy)</i>	\$471,203
Increased tax rate for average growth rate	798,590,000	<b>0.0616</b> <i>(.0590 + 4.38% growth)</i>	\$491,849
		Increase	\$20,646

<b>Revenue Neutral Tax Rate</b>	<b>0.0616</b>
<b>Proposed Tax Rate</b>	<b>0.0750</b>
<b>Change (+/-)</b>	<b>0.0134</b>

# Property Revaluation Information

## Jackson Park Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year	Assessed Tax Base	% Change	
2003-04	147,555,568		
2004-05	190,978,865	29.43%	
2005-06	199,581,697	4.50%	Average growth % for 3 non-revaluation years
2006-07	198,771,769	-0.41%	
2007-08	163,768,607	-17.61%	
2008-09	173,820,000	6.14%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	163,768,607	0.0500	\$81,884
First year of revaluation FY 08-09	173,820,000	0.0471 (Tax Rate to Produce Same Levy)	\$81,884
Increased tax rate for average growth rate	173,820,000	<b>0.0471</b> (.0471 + no growth (negative))	\$81,884
		Increase	\$0

<b>Revenue Neutral Tax Rate</b>	<b>0.0471</b>
<b>Proposed Tax Rate</b>	<b>0.0500</b>
<b>Change (+/-)</b>	<b>0.0029</b>

# Property Revaluation Information

## Kannapolis Rural Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		14,342,706		
2004-05	Revaluation occurred 1/1/04	22,308,729	55.54%	* Base adjusted -3,209,920 for Concord annex
2005-06		26,639,305	19.41%	* Base adjusted -4,680,916 for Concord annex
2006-07		23,261,488	-12.68%	
2007-08		24,600,485	5.76%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	47,067,000	91.33%	
			4.16%	Average growth % for 3 non-revaluation years

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	24,600,485	0.0350	\$8,610
First year of revaluation FY 08-09	47,067,000	0.0183 (Tax Rate to Produce Same Levy)	\$8,610
Increased tax rate for average growth rate	47,067,000	0.0191 (.0183 + 4.16% growth)	\$8,969
		Increase	\$358

Revenue Neutral Tax Rate	0.0191
Proposed Tax Rate	0.0350
Change (+/-)	0.0159

# Property Revaluation Information

## Midland Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		594,348,134		
2004-05	Revaluation occurred 1/1/04	536,084,112	-9.80% *	
2005-06		390,888,689	-27.08% *	} <b>-19.73%</b> Average growth % for 3 non-revaluation years
2006-07		289,088,570	-26.04%	
2007-08		271,540,993	-6.07%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	339,014,000	24.85%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	271,540,993	0.0550	\$149,348
First year of revaluation FY 08-09	339,014,000	0.0441 (Tax Rate to Produce Same Levy)	\$149,348
Increased tax rate for average growth rate	339,014,000	<b>0.0441</b> (.0441 + no growth (negative))	\$149,348
		Increase	\$0

<b>Revenue Neutral Tax Rate</b>	<b>0.0441</b>
<b>Proposed Tax Rate</b>	<b>0.0550</b>
<b>Change (+/-)</b>	<b>0.0109</b>

\* Negative growth in Tax Base is due to reduction/loss of Corning manufacturing.

# Property Revaluation Information

## Mt. Mitchell Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		66,108,052		
2004-05	Revaluation occurred 1/1/04	86,216,691	30.42%	
2005-06		87,941,683	2.00%	} <b>2.36%</b> Average growth % for 3 non-revaluation years
2006-07		89,440,789	1.70%	
2007-08		92,452,776	3.37%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	119,706,000	29.48%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	92,452,776	0.0500	\$46,226
First year of revaluation FY 08-09	119,706,000	0.0386 <i>(Tax Rate to Produce Same Levy)</i>	\$46,226
Increased tax rate for average growth rate	119,706,000	<b>0.0395</b> <i>(.0386 + 2.36% growth)</i>	\$47,316
		Increase	\$1,090

<b>Revenue Neutral Tax Rate</b>	<b>0.0395</b>
<b>Proposed Tax Rate</b>	<b>0.0500</b>
<b>Change (+/-)</b>	<b>0.0105</b>

# Property Revaluation Information

## Mt. Pleasant Rural Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		250,222,759		
2004-05	Revaluation occurred 1/1/04	315,566,285	26.11%	
2005-06		322,673,959	2.25%	} <b>1.52%</b> Average growth % for 3 non-revaluation years
2006-07		327,137,745	1.38%	
2007-08		330,180,276	0.93%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	444,112,000	34.51%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	330,180,276	0.0550	\$181,599
First year of revaluation FY 08-09	444,112,000	0.0409 (Tax Rate to Produce Same Levy)	\$181,599
Increased tax rate for average growth rate	444,112,000	<b>0.0415</b> (.0409 + 1.52% growth)	\$184,363
		Increase	\$2,764

<b>Revenue Neutral Tax Rate</b>	<b>0.0415</b>
<b>Proposed Tax Rate</b>	<b>0.0550</b>
<b>Change (+/-)</b>	<b>0.0135</b>



# Property Revaluation Information

## Northeast Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		66,287,534		
2004-05	Revaluation occurred 1/1/04	89,610,194	35.18%	
2005-06		91,265,289	1.85%	} <b>3.36%</b> Average growth % for 3 non-revaluation years
2006-07		96,813,864	6.08%	
2007-08		98,904,640	2.16%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	138,697,000	40.23%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	98,904,640	0.0500	\$49,452
First year of revaluation FY 08-09	138,697,000	0.0357 <i>(Tax Rate to Produce Same Levy)</i>	\$49,452
Increased tax rate for average growth rate	138,697,000	<b>0.0369</b> <i>(.0357 + 3.36% growth)</i>	\$51,115
		Increase	\$1,663

<b>Revenue Neutral Tax Rate</b>	<b>0.0369</b>	
<b>Proposed Tax Rate</b>	<b>0.0500</b>	Reduced Rate 1¢ from .06 in FY 08
<b>Change (+/-)</b>	<b>0.0131</b>	

# Property Revaluation Information

## Odell Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		436,929,632		
2004-05	Revaluation occurred 1/1/04	655,310,251	49.98%	
2005-06		724,399,033	10.54%	} <b>1.97%</b> Average growth % for 3 non-revaluation years
2006-07		854,566,291	17.97%	
2007-08		661,441,285	-22.60%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	1,025,265,000	55.00%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	661,441,285	0.0300	\$198,432
First year of revaluation FY 08-09	1,025,265,000	0.0194 <i>(Tax Rate to Produce Same Levy)</i>	\$198,432
Increased tax rate for average growth rate	1,025,265,000	<b>0.0197</b> <i>(.0194 + 1.97% growth)</i>	\$202,343
		Increase	\$3,911

<b>Revenue Neutral Tax Rate</b>	<b>0.0197</b>
<b>Proposed Tax Rate</b>	<b>0.0300</b>
<b>Change (+/-)</b>	<b>0.0103</b>

# Property Revaluation Information

## Richfield-Misenheimer Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		6,792,406		
2004-05	Revaluation occurred 1/1/04	9,972,770	46.82%	
2005-06		10,088,770	1.16%	} <b>0.40%</b> Average growth % for 3 non-revaluation years
2006-07		9,704,282	-3.81%	
2007-08		10,076,359	3.83%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	14,129,000	40.22%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	10,076,359	0.0700	\$7,053
First year of revaluation FY 08-09	14,129,000	0.0499 (Tax Rate to Produce Same Levy)	\$7,053
Increased tax rate for average growth rate	14,129,000	<b>0.0501</b> (.0499 + 0.40% growth)	\$7,081
		Increase	\$28

<b>Revenue Neutral Tax Rate</b>	<b>0.0501</b>
<b>Proposed Tax Rate</b>	<b>0.0700</b>
<b>Change (+/-)</b>	<b>0.0199</b>

# Property Revaluation Information

## Rimer Fire District Neutral Property Tax Estimate for FY 08-09

### Tax Base History

Fiscal Year		Assessed Tax Base	% Change	
2003-04		108,021,916		
2004-05	Revaluation occurred 1/1/04	142,554,860	31.97%	
2005-06		147,237,465	3.28%	} <b>3.05%</b> Average growth % for 3 non-revaluation years
2006-07		152,338,485	3.46%	
2007-08		155,988,807	2.40%	
	Revaluation occurred 1/1/08			
2008-09	Estimated	204,587,000	31.15%	

	Value	Tax Rate	Estimated Tax Levy
Last year prior to revaluation FY 07-08	155,988,807	0.0600	\$93,593
First year of revaluation FY 08-09	204,587,000	0.0457 (Tax Rate to Produce Same Levy)	\$93,593
Increased tax rate for average growth rate	204,587,000	<b>0.0471</b> (.0457 + 3.05% growth)	\$96,446
		Increase	\$2,853

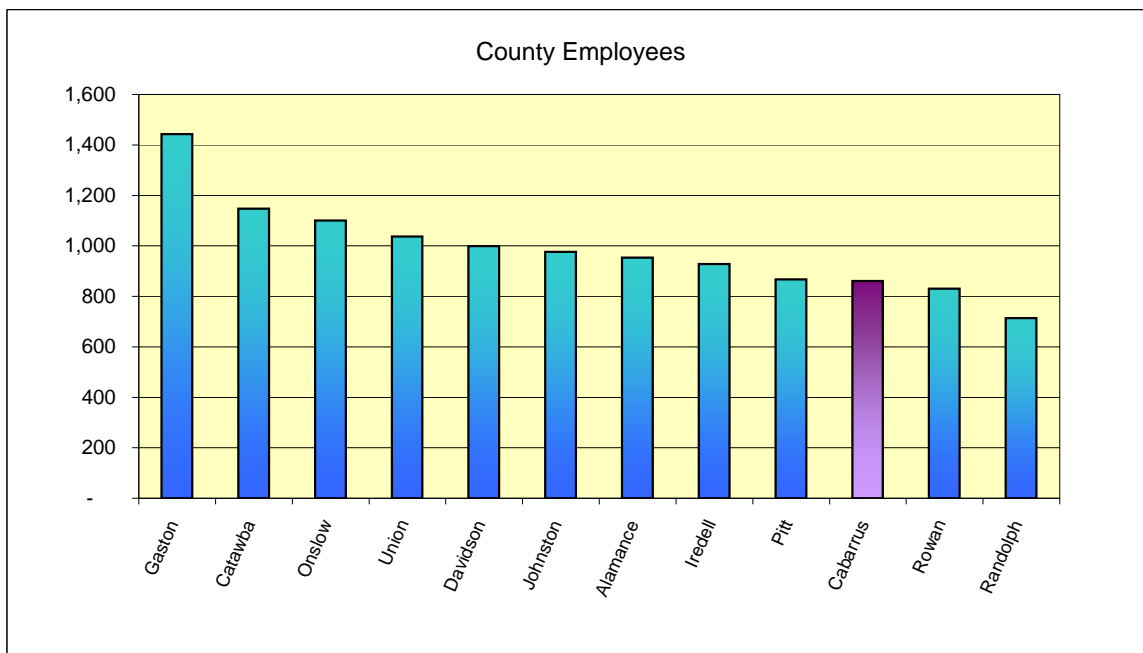
<b>Revenue Neutral Tax Rate</b>	<b>0.0471</b>
<b>Proposed Tax Rate</b>	<b>0.0600</b>
<b>Change (+/-)</b>	<b>0.0129</b>

# Statistical Information

## Data Comparisons With Comparable Counties

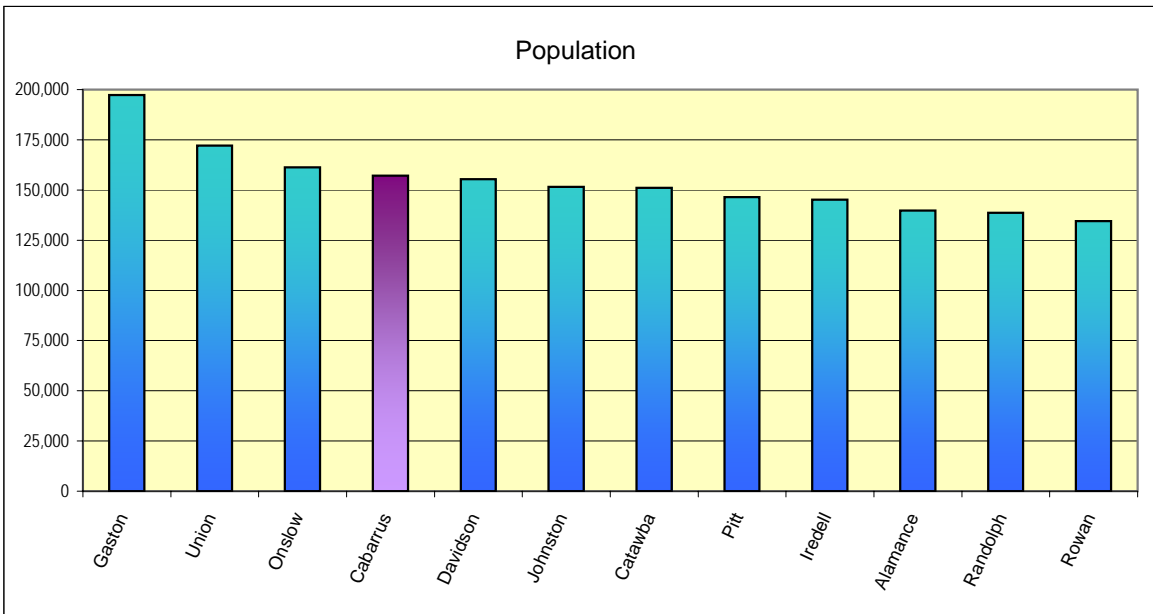
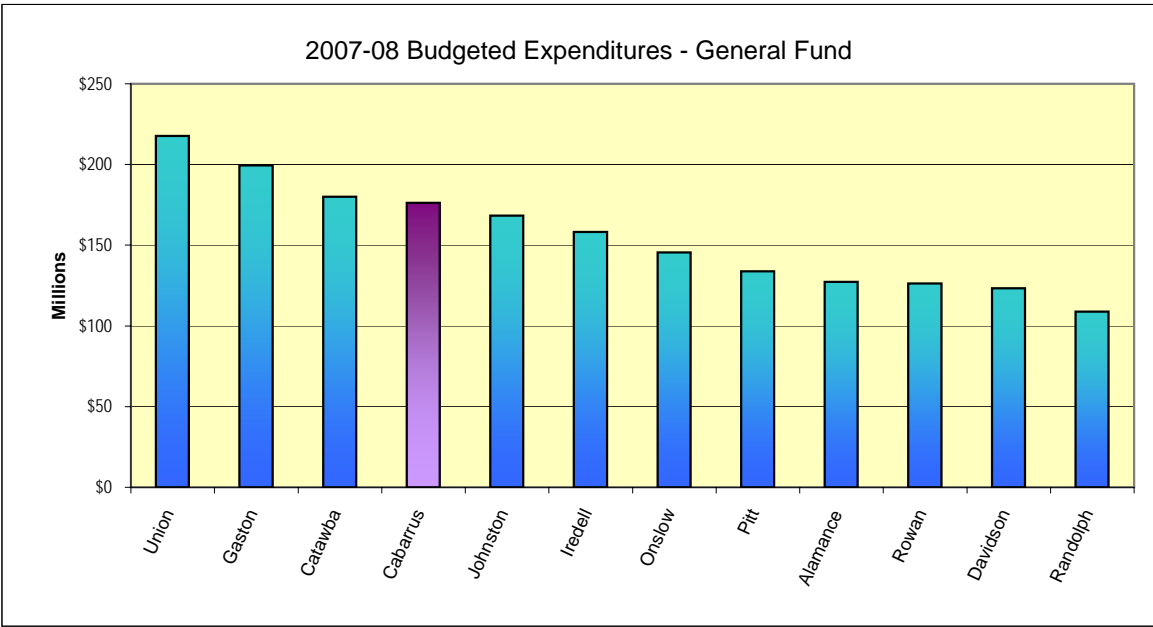
County	Certified July 2006 Population	County Employees	2007-08 Budgeted Expenditures - General Fund	Tax Rate Per \$100	2005 BEA Per Capita Income
Alamance	139,786	954	\$127,227,759	\$0.5800	\$27,551
Cabarrus	157,176	861	\$176,183,892	\$0.6300	\$32,111
Catawba	151,128	1,148	\$180,070,788	\$0.5350	\$28,598
Davidson	155,348	999	\$123,392,961	\$0.5400	\$28,983
Gaston	197,232	1,443	\$199,439,004	\$0.8400	\$29,854
Iredell	145,234	928	\$158,265,860	\$0.4450	\$29,676
Johnston	151,589	976	\$168,323,066	\$0.7800	\$28,315
Onslow	161,212	1,101	\$145,465,964	\$0.5030	\$32,705
Pitt	146,403	867	\$133,783,433	\$0.7100	\$28,200
Randolph	138,586	714	\$108,762,113	\$0.5350	\$25,433
Rowan	134,540	831	\$126,279,293	\$0.5950	\$27,376
Union	172,087	1,037	\$217,664,406	\$0.7111	\$29,018

SOURCE: North Carolina Association of County Commissioners FY 2007-08 Budget & Tax Survey



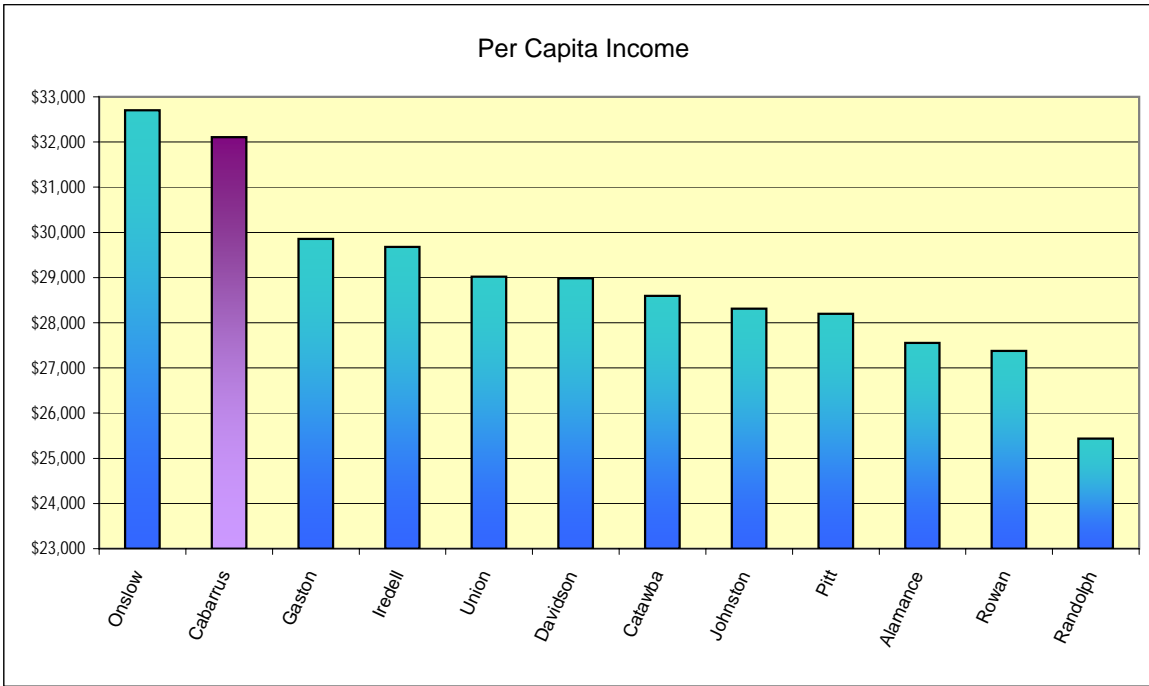
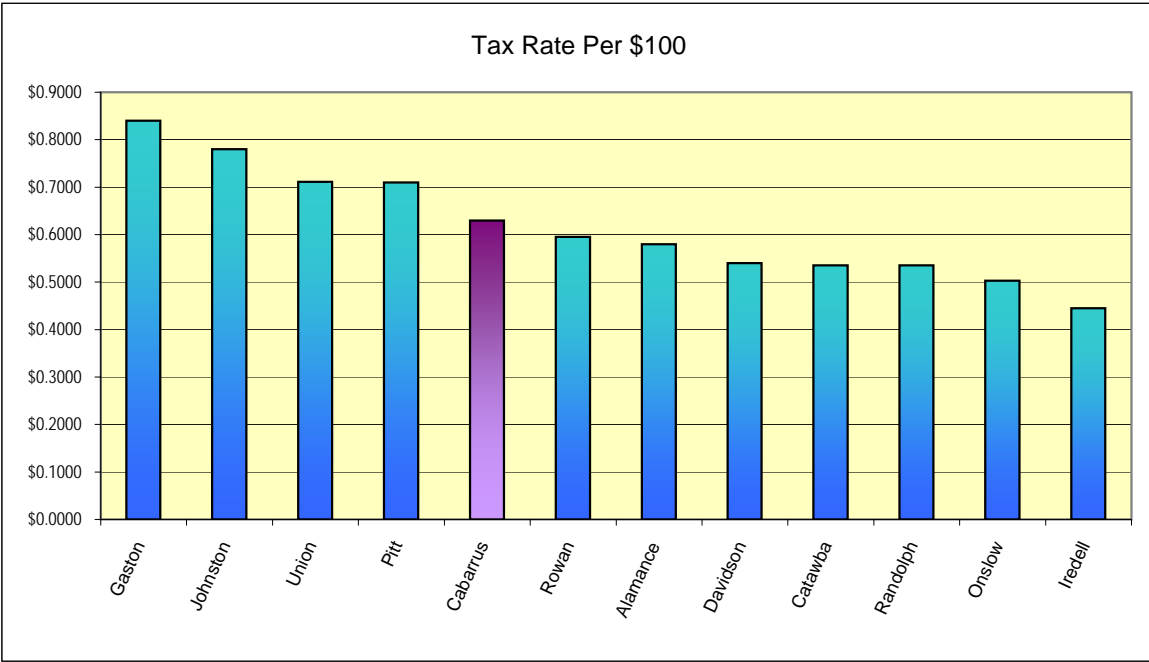
# Statistical Information

## Data Comparisons With Comparable Counties



# Statistical Information

## Data Comparisons With Comparable Counties



# Statistical Information

Cabarrus County, North Carolina  
**Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**  
(modified accrual basis of accounting)

	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>General Fund</b>										
Reserved for:										
Inventories	\$ 6,773	\$ 4,127	\$ 1,156	\$ 6,143	\$ 2,672	\$ 4,540	\$ 8,306	\$ 10,522	\$ 4,865	\$ 2,847
State statute	5,010,605	10,200,299	7,886,909	8,280,235	9,465,973	13,224,818	8,023,700	8,164,663	8,878,980	10,378,871
Cooperative Extension 4H Program	-	-	-	-	-	-	-	159,742	133,910	124,019
Wireless 911	-	-	154,710	-	-	-	-	-	-	-
Insurance Coverage	100,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	-	-
Total reserved	5,117,378	10,504,426	8,342,775	8,586,378	9,768,645	13,529,358	8,332,006	8,634,927	9,017,755	10,505,737
Unreserved										
Designated for										
subsequent year's expenditures	4,941,790	5,635,074	9,697,652	21,967,197	12,575,315	6,630,438	2,687,040	-	483,508	-
Undesignated	16,888,905	30,155,982	30,098,355	24,813,683	29,657,266	22,085,546	25,701,890	30,458,561	38,404,371	40,205,758
Total General Fund	\$ 26,948,073	\$ 46,295,482	\$ 48,138,782	\$ 55,367,258	\$ 52,001,226	\$ 42,245,342	\$ 36,720,936	\$ 39,093,488	\$ 47,905,634	\$ 50,711,495
<b>All Other Governmental Funds</b>										
Unreserved										
Designated for										
subsequent year's expenditures:										
Special revenues	\$ 632,468	\$ 2,114,253	\$ 6,214,366	\$ 7,200,446	\$ 1,377,499	\$ 9,711,950	\$ 10,257,675	\$ 8,846,005	\$ 8,568,351	\$ 13,003,094
Capital Projects	22,393,146	33,742,653	19,691,624	36,395,151	310,671	4,028,057	18,378,252	52,946,050	16,737,437	52,443,535
Total all other governmental funds	\$ 23,025,614	\$ 35,856,906	\$ 25,905,990	\$ 43,595,597	\$ 1,688,170	\$ 13,740,007	\$ 28,635,927	\$ 61,792,055	\$ 25,305,788	\$ 65,446,629



# Statistical Information

## Cabarrus County, North Carolina Assessed Value and Actual Value of Taxable Property Last Ten Years

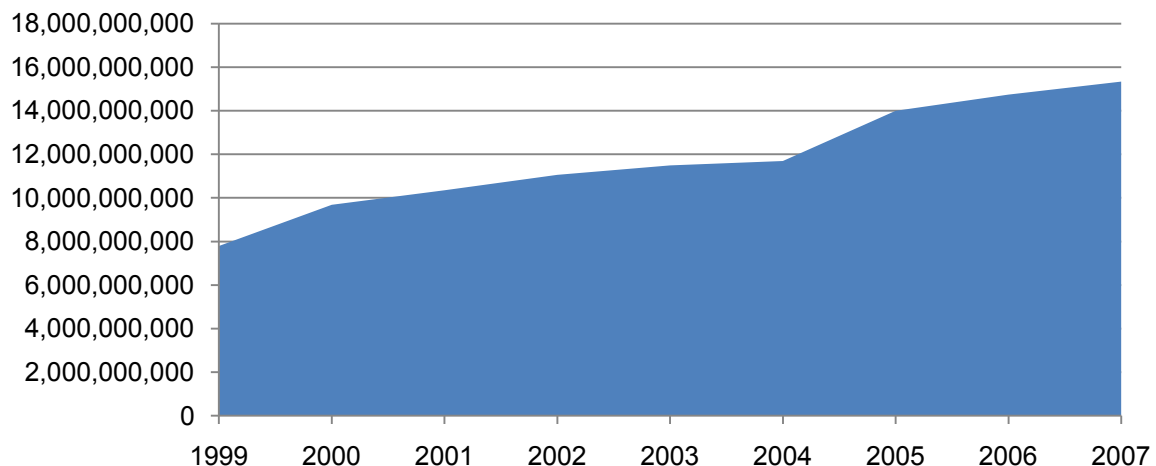
<u>Fiscal Year</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Service Companies (2)</u>	<u>Total Assessed Value</u>	<u>Total Direct Tax Rate (3)</u>
1998	4,612,615,940	1,910,219,236	179,256,456	6,702,091,632	0.66
1999	5,385,947,414	2,205,354,395	198,622,469	7,789,924,278	0.70
2000 (1)	6,862,227,976	2,609,618,395	208,301,600	9,680,147,971	0.59
2001	7,408,393,734	2,717,488,677	221,065,230	10,346,947,641	0.56
2002	7,913,235,212	2,898,237,139	243,404,104	11,054,876,455	0.56
2003	8,290,673,831	2,960,367,957	237,380,457	11,488,422,245	0.56
2004	8,660,862,061	2,813,292,526	215,793,981	11,689,948,568	0.56
2005 (1)	10,969,232,437	2,788,181,358	237,231,648	13,994,645,443	0.53
2006	11,554,183,728	2,946,103,615	237,558,497	14,737,845,840	0.63
2007	12,162,097,563	2,912,297,937	260,410,470	15,334,805,970	0.6289

(1) Increase due to revaluation. Cabarrus County typically reassessed property every four years.

(2) Public service companies valuations are provided to the County by the North Carolina Department of Revenue. These amounts included both real and personal property.

(3) Per \$100 of value.

## Total Assessed Value



## Statistical Information

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### Cabarrus County, North Carolina Principal Employers 2007

Employer	Employees	Rank	Percentage of Total County Employment
Northeast Medical Center	4,116	1	6.21%
Philip Morris	2,600	2	3.93%
Cabarrus County Schools	2,476	3	3.74%
McGee Brothers Company	1,300	4	1.96%
Wal-Mart	983	5	1.48%
Cabarrus County	875	6	1.32%
City of Concord	857	7	1.29%
Pass & Seymour Legrand	692	8	1.04%
CT Communications	631	9	0.95%
Shoe Show	575	10	0.87%
<hr/>			
Total	<u>15,105</u>		<u>22.81%</u>

Source: Cabarus County Economic Development Corporation.

# Statistical Information

## Cabarrus County, North Carolina Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Governmental Activities						Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
Fiscal Year	General Obligation Bonds	Certificates Of Participation	Installment Payment Revenue Bonds	Installment Financing	Capital Leases			
1998	78,180,000	-	-	-	20,892,909	99,072,909	821	3.34%
1999	73,810,000	-	30,000,000	-	17,596,987	121,406,987	971	3.67%
2000	69,140,000	-	28,500,000	-	14,756,923	112,396,923	858	3.17%
2001	64,700,000	40,000,000	27,000,000	-	11,938,050	143,638,050	1,054	3.71%
2002	60,400,000	38,000,000	25,500,000	-	9,136,744	133,036,744	951	3.30%
2003	56,145,000	61,340,000	24,000,000	-	6,344,560	147,829,560	1,030	3.59%
2004	52,495,000	98,765,000	22,500,000	-	4,123,595	177,883,595	1,213	4.24%
2005	97,805,000	93,380,000	21,000,000	4,358,000	1,801,483	218,344,483	1,494	4.90%
2006	91,845,000	88,005,000	19,500,000	3,735,427	-	203,085,427	1,352	4.23%
2007	133,980,000	116,220,000	18,000,000	17,612,855	443,568	286,256,423	1,821	N/A

(1) These ratios are calculated using personal income and population for the prior calendar year.  
Calendar 2006 personal income not available to calculate fiscal year 2007.

# Community Information

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## Cabarrus County, North Carolina Community Information



### Government

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Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees <i>(Full Time Equivalents)</i>	920.86
County Seat	Concord

### Area Statistics

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Population <i>(July 2008 Projected)</i>	169,181
Area in square miles	364

### Taxes

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NC Retail Sales Tax	4.25%
Cabarrus County Local Sales Tax	2.50%
Cabarrus County Property Tax Rate Per \$100 Value	0.63

### Transportation

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Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

### Culture & Recreation

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<i>County Facilities Only</i>	
Parks	5
School Parks	37
Tennis courts	6
Picnic shelters	24
Softball fields	8
Playgrounds	10
Soccer Fields	12
Camping cabins	6
Tent sites	8

## Public Safety

## Education

\* Kannapolis School children in Cabarrus County limits

## Medical

## Economy

## Sources of Information

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# Glossary

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**Account Number** - the accounting designation for revenue and expenditure line items. The account number consists of a three digit fund number, a four digit division and a four or five digit object code number.

**Accrual Basis** - a basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Ad Valorem Taxes** - taxes levied on real and personal property based on assessed value.

**Allocate** - to set apart budgeted funds for specific purposes (i.e., capital outlay).

**Annual Budget** - a budget covering a single fiscal year (e.g., July 1-June 30).

**Appropriation** - a specified dollar amount earmarked for a projected expense legally authorized by the Board of Commissioners.

**Assessed Valuation** - the value of real estate and personal property as determined by tax assessors. This value is used as the basis for levying taxes.

**Assessment** - the process of determining the value of real and personal property for taxation purposes.

**Assessment Roll** - an official list of real and personal property containing legal descriptions, ownership and assessed values.

**Asset** - a resource owned or held by a government which has monetary value.

**Authority** - a municipal or other public agency that performs a specific function. An authority is usually financed from fees or service charges imposed and collected by a governing body but may otherwise function independently.

**Authorized Bonds** - bonds that have been legally authorized, but that may or may not have been sold. Authorized bonds may be issued or sold at any time.

**Authorized Positions** - employee positions which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget** - current operating revenues will be sufficient to support current operating expenditures.

**Bond** - a written promise to pay a specific amount of money, called principal or face value at a specified future date, called the maturity date, along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

**Bond Refinancing** - the payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget** - a proposed plan for raising and spending money for specified programs, functions, activities or objectives during a fiscal year.

**Budget Document** - a formal document presented to the Board of Commissioners containing the County's financial plan for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

**Budget Message** - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

**Budget Ordinance** - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

**Budgetary Basis** - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

**Capital Asset** - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

# Glossary

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**Capital Budget** - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

**Capital Improvement Program** - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

**Capital Outlay** - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

**Capital Project** - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

**Capital Reserve Fund** - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

**Certificates of Participation** - debt that is secured by the capital project itself and is issued without voter authorization.

**Consumer Price Index (CPI)** - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

**Continuation** - budget requests that indicate the spending level required to maintain service provision at its current level.

**Cost-of-living Adjustment (COLA)** - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

**County Appropriation** - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general

fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

**Debt Service** - the sum of money required to pay installments of principal and interest on bonds, notes, and other evidences of debt accruing within a fiscal year.

**Deficit** - an excess of expenditures over revenue receipts.

**Department** - an organizational unit responsible for carrying out a major government function.

**Depreciation** - the expiration of service life of capital assets due to wear and tear, deterioration, inadequacy or obsolescence.

**Disbursement** - expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program** - a voluntary, annual awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Encumbrance** - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

**Enterprise Fund** - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

**Expenditures** - amount of money actually paid or obligated for payment from County funds.

**Expense** - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

# Glossary

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**Fiscal Year (FY)** - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

**Fixed Assets** - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Forecast** - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

**Full-time Equivalent Position (FTE)** - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

**Fund** - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance** - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

**Generally Accepted Accounting Principles (GAAP)** - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

**General Fund** - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax

administration, personnel and finance are accounted for in this fund.

**General Obligation Bonds (GO)** - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

**Goal** - a statement of broad direction, purpose or intent based on the needs of the community.

**Grants** - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

**Interest and Penalties Receivable on Taxes** - uncollected interest and penalties on property taxes.

**Interfund Accounts** - accounts that reflect transfers between funds.

**Intergovernmental Revenues** - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

**Internal Service Fund** - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

**Lease-Purchase Agreement** - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

**Levy** - the amount of tax, service charges and assessments imposed by a government.

**Liability** - debt or other obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

**Long-term Debt** - debt with a maturity of more than one year after the date of issuance.

**Mandate** - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.



# Glossary

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**Modified Accrual Accounting Basis** - basis of accounting whereby revenues are recorded when measurable and available, and expenditures, with few exceptions, are recorded when goods and services are received and the liabilities for them are created.

**Municipal Bond** - a bond issued by a state or local government.

**Nonoperating Revenues** - income received by a government not directly attributable to providing a service. An example would be interest on investments.

**Objective** - a specific statement about what is to be accomplished or achieved for a particular program during a given time period.

**Operating Budget** - a plan of financial operation which encompasses an estimate of proposed expenditures for the fiscal year and the proposed means of financing them (revenues).

**Ordinance** - a legislative enactment by the governing body of the County. It has the full force of law within the County if it is not in conflict with any higher form of law.

**Performance Indicators** - specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

**Performance Measure** - data collected to determine how effective or efficient a program is in achieving its objectives.

**Personnel Services** - items of expenditures in the budget for salaries and wages paid for services by County employees, including fringe benefit costs associated with County employment.

**Productivity** - maximizing the use of resources (personnel and dollars) to achieve an effective result at the least possible cost.

**Program** - a service or services for which expenditures are made from several general ledger accounts which are combined into a single budgetary unit.

**Program Changes** - budget requests that reflect funding requirements for a change in programs or service levels.

**Proprietary Funds** - funds operated like a business and charging user fees. Enterprise and Internal Service Funds fall within this classification.

**Revenue Neutral Tax Rate** - the rate estimated to produce revenue for the next fiscal year equal to the revenue that would have been produced for the next fiscal year by the current tax rate if no reappraisal had occurred.

**Referendum** - presenting an issue to the voters of the County where a majority of voters decide on the issue.

**Reserve** - an account designated for a portion of the fund balance to be used for a specific purpose.

**Resources** - total dollars available for appropriations including estimated revenues, fund transfers and beginning fund balances.

**Revenue** - income received by the County from various sources used to finance its operations.

**Revenue Bonds** - when a government issues bonds which do not pledge the full faith and credit of the jurisdiction, it issues limited liability revenue bonds. Typically, pledges are made to dedicate one specific revenue source to repay these bonds. Revenue bonds do not require voter approval under state law.

**Revenue Estimates** - formal estimate of how much revenue will be earned from a specific revenue source from some future period.

**Shared Revenues** - revenues levied and collected by one government and shared with another on a pre-determined basis.

**Service Area** - a title for the grouping of departments according to common areas of service.

**Special Assessment** - a levy on certain properties to defray all or part of the costs associated with improvements or services that will benefit those properties.

# Glossary

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**Special Revenue Fund** - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Statute** - a written law enacted by a duly organized and constituted legislative body.

**Tax Base** - the total assessed valuation of real property within the County.

**Tax Levy** - the total amount of revenue to be raised from the property tax levied in the budget ordinance.

**Tax Rate** - the amount of tax levied per \$100 assessed valuation.

**Taxes** - compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. It does not include charges for services such as water and sewer service charges.

**Trust and Agency Fund** - a fund used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

**Two-Thirds Bond** - general obligation bonds that can be issued by local government without voter authorization under a formula set by the state allowing issuance of bonds equal to two-thirds of the previous year's net debt reduction.

**Unencumbered Balance** - the amount of an appropriation that is neither expended nor encumbered. It is basically the amount of money still available for future purposes.

**Unreserved Fund Balance** - the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**User Charges** - the payment of a fee for direct receipt of a public service by the person benefiting from the service, such as utility charges and emergency medical fees. Also known as user fees.

# Glossary

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## Acronyms

4-H	Head, Heart, Health and Hands (Cooperative Extension)
ALS	Advanced Life Support
BDN	Benefit Delivery Network
BMP	Best Management Practices
BOC	Board of Commissioners
CAC	Cabarrus Arts Council
CAFR	Comprehensive Annual Financial Report
CAN	Cabarrus Aging Network
CARES	Capital Asset Realignment for Enhanced Services
CDBG	Community Development Block Grant
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs
CIP	Capital Improvement Program
COPS	Certificates of Participation
COPS grant	Community Oriented Policing Services grant
CPI	Consumer Price Index
CRP	Conservation Reserve Program
DARE	Drug Abuse Resistance Education
DENR	Department of Environment and Natural Resources
DHHS	Department of Health and Human Services
DMV	Division of Motor Vehicles
DOT	Department of Transportation
ECA	Extension and Community Association
EFNEP	Expanded Food and Nutrition Program
EMS	Emergency Medical Services
EOG	End of Grade testing
EPA	Environmental Protection Agency
EQIP	Environmental Quality Incentive Program
ERG	Emergency Response Group
FCC	Federal Communications Commission
FTE	Full-time Equivalent
FY	Fiscal Year
GIS	Geographic Information Systems
GO	General Obligation Bonds
GRP	Grassland Reserve Program
GSA	General Services Administration
HAARP	Heat And Air Repair Program
HAZMAT	Hazardous Materials
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, Air Conditioning
IPRB	Installment Payment Revenue Bonds
NASA	National Aeronautic and Space Agency
NCACSP	North Carolina Agriculture Cost Share Program
NCSU	North Carolina State University
NRCS	Natural Resources Conservation Services
RCCC	Rowan Cabarrus Community College
SHRT	Special Hazard Response Team
SOP	Standard Operating Procedure
SRO	School Resource Officer
SWCD	Soil & Water Conservation District
TIF	Tax Increment Financing
USDA	United States Department of Agriculture
VA	Veterans Affairs
WHIP	Wildlife Habitat Incentives Program

# Telephone Directory

## CABARRUS COUNTY GOVERNMENT

AGENCY/DEPARTMENT	NUMBER	AGENCY/DEPARTMENT	NUMBER
Aging----- Mike Murphy, Director	704-920-3484	Information Services ----- Debbie Brannan, Director	704-920-2154
Arena & Events Center----- Frank Lapsley, General Manager	704-920-9376	Landfill----- Rick Payne, Solid Waste Manager	704-920-2950
Animal Control-----	704-920-3288	<i>Recycling Division</i> -----	704-920-3279
Clerk to the Board ----- Kay Honeycutt, Clerk	704-920-2110	Library Tom Dillard, Director	
Commissioners' & Manager's Office --- Communications & Outreach John D. Day, County Manager Mike Downs, Deputy County Manager - Operations	704-920-2100	<i>Concord Branch</i> ----- <i>Kannapolis Branch</i> ----- <i>Mt. Pleasant Branch</i> ----- <i>Harrisburg Branch</i> -----	704-920-2050 704-920-1180 704-436-2202 704-920-2080
Commerce----- Jonathan Marshall, Director	704-920-2141	Parks----- Londa Strong, Director	704-920-3350
<i>Building Inspection Division</i> ----- <i>Community Development</i> ----- <i>Environmental Protection</i> ----- <i>Zoning</i> -----	704-920-2128 704-920-2142 704-920-2887 704-920-2141	Register of Deeds ----- Linda McAbee, Register of Deeds	704-920-2112
Cooperative Extension ----- Debbie Bost, Director	704-920-3310	Sheriff----- D. Brad Riley, Sheriff	704-920-3000
Elections ----- Linda Grist, Director	704-920-2860	Social Services ----- John Eller, Director	704-920-1400
Emergency Management ----- Bobby Smith, Director	704-920-2143	Soil & Water Conservation District ---- Dennis Testerman, Resource Conservationist	704-920-3300
Emergency Medical Services----- David Hampton, Director	704-920-2600	Tax Administration----- J. Brent Weisner, Tax Administrator	704-920-2166
Finance----- Pam Dubois, Deputy County Mgr - Administration	704-920-2104	<i>Tax Collector</i> ----- <i>Land Records</i> ----- <i>Revaluation</i> -----	704-920-2119 704-920-2127 704-920-2178
General Services Administration----- Kyle Bilafer, Director	704-920-3200	Transportation ----- Randy Bass, Director	704-920-2921
Human Resources----- Don Cummings, Director	704-920-2200	Veterans Services ----- Sharon Eury, Director	704-920-2869

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