



FISCAL YEAR 2013-2014
ANNUAL
BUDGET

CABARRUS COUNTY, NC



Mike Downs
County Manager
cabarruscounty.us

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

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

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

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

Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2013-2014

Prepared by
Cabarrus County Finance



Mike Downs
County Manager

CABARRUS COUNTY

Board of County Commissioners



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

Elizabeth F. (Liz) Poole (Chairman)

H. Jay White Sr. (Vice Chairman)

Larry M. Burrage

Chris Measmer

Stephen M. Morris



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill

President

Jeffrey R. Egan

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Cabarrus County, North Carolina for its annual budget for the fiscal year beginning July 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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

Table of Contents

INTRODUCTION

| | |
|--------------------------------------------|----|
| Introduction to Cabarrus County, NC | 1 |
| Budget Document – Reader’s Guide | 2 |
| Profile of Cabarrus County | 4 |
| Key Components of Strategic Planning | 11 |
| Strategic Planning and Visioning | 12 |

BUDGET MESSAGE

| | |
|--------------------------------------------------------------------|----|
| Short Term Economic and Operational Impacts on County Budget | 17 |
| FY14 Budget Highlights, Priorities, Issues | 18 |
| Executive Summary | 20 |

FINANCIAL STRUCTURE, POLICY, AND PROCESS

| | |
|------------------------------------------|----|
| Organization Chart | 31 |
| Fund Structure..... | 32 |
| Fund Relationships and Descriptions..... | 33 |
| Basis of Budgeting and Accounting | 36 |
| Financial and Budgetary Policies | 36 |
| Budget Process | 44 |
| Budget Adoption..... | 45 |
| Amendments to the Budget Ordinance | 46 |
| Budget Calendar | 47 |

BUDGET SUMMARY

| | |
|-----------------------------------------------|----|
| Revenues by Source Table | 50 |
| FY14 Revenues by Source Chart | 51 |
| Revenues by Fund Table | 52 |
| FY14 Revenues by Fund Chart..... | 53 |
| Revenues by Service Area Table..... | 54 |
| FY14 Revenues by Service Area Chart | 57 |
| Revenues Summary | 58 |
| Expenditures by Category Table | 63 |
| FY14 Expenditures by Category Chart | 64 |
| Expenditures by Fund Table | 65 |
| FY14 Expenditures by Fund Chart..... | 66 |
| Expenditures by Service Area Table | 67 |
| FY14 Expenditures by Service Area Chart | 70 |
| Expenditures Summary | 71 |

Table of Contents

FUND SUMMARIES

| | |
|--------------------------------------------|----|
| General Fund | 75 |
| Landfill Fund | 86 |
| Cabarrus Arena and Events Center Fund..... | 87 |
| 911 Emergency Telephone System Fund..... | 88 |
| Health Insurance Fund | 89 |

PROGRAM MATRIX

| | |
|----------------------------------------------|----|
| Program Funding Matrix..... | 91 |
| Program Funding Matrix by Category | 92 |
| Program Funding Matrix by Service Area | 94 |

POSITION SUMMARY

| | |
|---------------------------------|-----|
| Total Authorized Positions..... | 97 |
| New Personnel Changes..... | 99 |
| Other Position Changes | 101 |

FIVE YEAR FINANCIAL PLAN

| | |
|--------------------------------|-----|
| Fund Balance | 103 |
| Revenues | 105 |
| Expenditures | 106 |
| Five Year Financial Plan | 109 |

CAPITAL IMPROVEMENT PLAN

| | |
|---------------------------------------------------------------------------------------------|-----|
| Relationship among the Operating Budget, Capital Budget, and Five Year Financial Plan | 111 |
| Capital Improvement Plan by Project..... | 112 |
| Capital Improvement Plan by Funding Sources..... | 114 |
| Capital Improvement Plan Detail..... | 116 |

DEPARTMENTAL INFORMATION

GENERAL GOVERNMENT

| | |
|--------------------------------------|-----|
| Board of Commissioners | 157 |
| County Manager | 160 |
| Communications and Outreach..... | 163 |
| Human Resources | 166 |
| Tax Administration: | |
| County Assessor & Land Records | 169 |
| Tax Collections | 172 |
| Board of Elections | 174 |
| Register of Deeds | 177 |
| Finance | 180 |

Table of Contents

| | |
|---------------------------------------------------------------------------|-----|
| Information Technology Services | 183 |
| General Services: | |
| Administration | 188 |
| Grounds Maintenance..... | 190 |
| Sign Maintenance | 192 |
| Building Maintenance..... | 194 |
| Facility Services | 197 |
| Fleet Maintenance..... | 199 |
| CULTURAL AND RECREATIONAL | |
| Active Living & Parks: | |
| Parks | 203 |
| Senior Centers | 206 |
| Library System | 209 |
| Cabarrus Arena and Events Center..... | 212 |
| County Fair..... | 216 |
| PUBLIC SAFETY | |
| Sheriff: | |
| Patrol, Investigation & Records, 911 Communications, Courts Security..... | 219 |
| Jail..... | 223 |
| Animal Control | 227 |
| Courts | 230 |
| Construction Standards | 231 |
| Emergency Management | 234 |
| Emergency Medical Services..... | 238 |
| 911 Emergency Telephone System..... | 241 |
| ECONOMIC AND PHYSICAL DEVELOPMENT | |
| Planning and Development: | |
| Planning | 243 |
| Community Development..... | 252 |
| Soil and Water Conservation | 255 |
| Zoning | 258 |
| Elma C. Lomax Incubator Farm | 261 |
| Economic Development Incentive Grants..... | 264 |

Table of Contents

HUMAN SERVICES

| | |
|--------------------------------------|-----|
| Veterans Services | 269 |
| Other Human Services..... | 272 |
| Cooperative Extension | 274 |
| Human Services: | |
| Administration | 279 |
| Transportation Services | 282 |
| Public Assistance | 285 |
| Child Welfare..... | 289 |
| Child Support Services..... | 292 |
| Economic Services..... | 296 |
| Community Alternatives Program | 304 |
| Adult Services | 307 |
| Emergency Assistance..... | 311 |
| Foster Care | 313 |
| Child Day Care | 316 |
| Adult Day Care..... | 319 |
| Nutrition | 321 |
| Senior Services | 324 |

ENVIRONMENTAL PROTECTION

| | |
|------------------------------------------|-----|
| Construction & Demolition Landfill | 329 |
| Waste Reduction | 332 |

EDUCATION

| | |
|---------------------------------------|-----|
| Public Schools: | |
| Current Expense | 335 |
| Capital Outlay..... | 337 |
| Debt Service..... | 338 |
| Technology..... | 339 |
| Per Pupil Funding..... | 340 |
| Revenues and Expenditures | 341 |
| Rowan Cabarrus Community College..... | 342 |

OTHER PROGRAMS

| | |
|---------------------------------------|-----|
| Non-Departmental | 343 |
| Contributions to Other Funds | 345 |
| Contributions to Other Agencies | 346 |

Table of Contents

DEBT SERVICE

| | |
|-------------------------------------------------------------------|-----|
| Debt by Category | 351 |
| Capital Leases, COPS and LOBS, and General Obligation Bonds | 352 |
| Long Term Obligations | 355 |
| Legal Debt Margin | 362 |

SUPPLEMENTAL INFORMATION

| | |
|-------------------------------|-----|
| Budget Ordinances..... | 363 |
| Community Information | 376 |
| Statistical Information | 378 |
| Fee Schedule Changes..... | 386 |
| Glossary | 387 |
| Acronyms | 393 |
| Telephone Directory | 393 |

