

Fund Summaries

GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Ad Valorem Taxes	131,847,712	127,412,626	133,692,292	6,279,666	4.93%
Other Taxes	34,360,229	31,515,652	36,859,331	5,343,679	16.96%
Intergovernmental Revenues	20,400,742	20,363,770	19,529,241	(834,529)	-4.10%
Permits & Fees	3,506,244	2,915,296	4,050,800	1,135,504	38.95%
Sales & Services	10,073,950	9,767,901	11,243,606	1,475,705	15.11%
Investment Earnings	4,416,327	140,000	142,000	2,000	1.43%
Miscellaneous	578,124	249,503	132,454	(117,049)	-46.91%
Other Financing Sources	44,786,580	15,270,793	7,811,288	(7,459,505)	-48.85%
Total	\$ 249,969,909	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%
Expenditures					
Personnel Services	56,651,331	56,548,392	60,752,139	4,203,747	7.43%
Operations	189,732,593	148,215,363	149,392,293	1,176,930	0.79%
Capital Outlay	1,566,161	2,871,786	3,316,580	444,794	15.49%
Total	\$ 247,950,085	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%

The General Fund budget totals \$213,461,012, an increase of \$5,825,471 or 2.81% from the FY 2013 amended budget.

Revenues

Ad valorem (property) tax revenue is proposed at a rate of \$0.70 per \$100 of assessed valuation, the same as the FY 2013 rate. The total taxable property value is estimated at \$18,928,458,292, a 2.87% increase from FY 2013. Ad valorem (property) tax value also 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 89.99% was applied to tax calculations on motor vehicles and 97.05% on all other property, for a combined collection rate of 96.58%.

At the proposed rate, FY 2014 property tax revenues, excluding motor vehicles, are estimated at \$118,205,648. This is an increase of 1.9% (\$2,220,835) above the FY 2013 amended budget. Valuations for motor vehicles have increased 6.3%, which resulted in motor vehicle taxes budgeted at \$9,436,791. This represents an increase from FY 2013 amended budget of \$ 562,978.

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 \$133,692,292, which represents a 4.93% increase over the FY 2013 budget. These revenues account for 62.63% of total general fund revenue in the FY 2014 budget.

FY 2014 contains \$ 2,467,049 of one-time revenues that will be generated from the conversion of the DMV system from delayed billings to tax and tag billing together. This provides an additional four months of motor vehicle taxes in FY 2014. These one-time revenues have been used in the budget for one-time expenses as listed below:

- \$1,500,000 to purchase land for an elementary school for Cabarrus County Schools

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- \$250,000 to pave the parking lot at Cox Mill School Park
- \$520,000 to purchase emergency communications systems improvements
- \$100,000 for JM Robinson High School wetland mitigation.

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

Total sales tax is budgeted at \$36,123,710, a 17.22 % and \$ 5,308,058 increase above FY 2013. Under-budgeting of the Article 46 ¼ cent sales tax in FY 2013 accounts for \$1.8 million of the increase, thus the adjusted growth is \$ 3,508,058 or 11.3 %. Two factors influence normal growth in sales tax. The first is growth in retail sales and the second is the method of distribution. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole, so a change by one will impact all the others.

Overall, the Other Taxes category, which includes sales tax, equals \$36,859,331, an increase of 16.96% from the FY 2013 amended budget. It accounts for 17.27 % of the total budget.

Intergovernmental Revenue represents 9.15% 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 2014 proposed budget represents a 4.1 % decrease at \$19,529,241. The major factor in the decrease relates to the Porter Farms \$ 525,000 grant which was included in FY 2013. The other decreases relate to the reduction in state funding and the federal sequestration cuts. After accounting for Porter Farms, revenue projections which are based on trend analysis based on previous years remain relatively stable.

Permit and fee revenues are anticipated to increase 38.95% to \$4,050,800. 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 had been less than expected in the previous three years. However revenues for FY 2014 are projected at \$1,757,000, a 30% increase over the amended FY 2013 budget. Likewise, based on recent trends Construction Standards building inspection fees are projected to grow to \$2,173,000, a 47.7% increase over the FY 2013 budget as amended. This category accounts for 1.9% 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.

Revenues in this category are projected to increase 15.11% from the amended FY 2013 budget to \$11,243,606 for FY 2014. Several revenues in this category are projected to increase. The most significant increase for this category is an increase in revenue from jail fees of \$751,232 composed primarily of \$480,000 in State Misdemeanant Confinement Fees and \$280,673 for the ICE Program. Other increases include increased revenue for deputy reimbursements of \$125,000 from the Town of Midland and \$60,000 from the Town of Harrisburg, and increased revenues from ambulance fees of \$145,805 and Medicaid case management revenue increases of \$115,000.

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

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is \$142,000, 1.43% more than the FY 2013 amended budget.

This revenue estimate is based on idle funds of the County and the market rate of interest earned. Declining market conditions have caused interest rates to decline to the lowest levels in many years. As the market rebounds, the County can expect to earn more on these funds. In estimating this revenue, the County evaluates the current market interest rate, projected cash flow, and available idle funds.

Miscellaneous 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 2014 proposed budget for miscellaneous revenues totals \$132,454 or 0.06% of the General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and grants as they are received. However, where there are regular miscellaneous revenues they are budgeted based on past history collections.

Other Financing Sources of \$7,811,288 are budgeted at a 48.85% decrease from FY13. This includes inter-fund transfers and fund balance appropriations. FY14 funding includes a \$81,041 transfer from the E911 Fund to the General Fund for the GIS Addressing Coordinator within the Planning Department as well as \$136,623 for debt service on 911 equipment. These revenues also include a \$ 2,188,834 transfer from the COPS 2009 issue, \$493,000 from the COPS 2008C issue and \$4,911,790 in lottery proceeds transferred from the Capital Projects fund to the General Fund for the retirement of debt service for public schools. This category comprises 3.66% of all General Fund revenue for FY 2014. The lottery projections are based on progressively lower collections over the last few years.

Expenditures

The FY 2014 Budget includes a cost of living adjustment of 1.5%, health insurance increases of \$1,272,659 (20.4%) and unemployment increases which will be noted in all departments. The Local Government Retirement System also increased the local government contribution rate from 6.74% to 7.07% for general employees and from 7.22% to 7.28% for law enforcement officers. The FY 2014 budget returns to our policies regarding salary surveys and merits for employees.

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Technology, General Services, and Non-Departmental. Spending in this service area is expected to increase \$ 1,530,014 (6.94 %) above the FY 2013 amended levels to \$23,568,538. General Government spending comprises 11.04% of the total General Fund budget.

Two costs account for most of the increase. The first is the increase of 5.38 FTE's which includes an additional FTE at the Register of Deeds, Three FTE's in the ITS department, an Assistant General Services Director, a fleet mechanic and a reduction of .63 FTE in Facility services. The other cost is the increase in contingency which increased \$1,198,936 from the 2013 amended budget. Should these funds be allocated to programs, departments or projects, this increase will decline.

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

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County libraries and the Parks Department. Participation continues to increase at the park, particularly with residents choosing to recreate locally. The FY 2014 proposed budget of \$4,319,940 represents a \$ 324,638 (6.99%) decrease from the amended FY 2013 budget which can be attributed to FY 2013 one-time capital outlay projects and non-recurring matching grants. The budget for Culture and Recreation represents 2.02% of total general fund spending.

Public Safety spending funds services responsible for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management and Emergency Medical Services. Budgeted expenditures for FY 2014 total \$33,004,828 or a \$ 1,909,915 (6.14%) increase from the FY 2013 amended budget. Increases are associated with additional tele-communicators which will allow current deputies to be included in patrol units, additional deputies to service the Town of Midland (the Town is covering half of these expenses), a new records clerk, an assistant fire marshal and three more building inspectors as well as vehicles and equipment for these positions. Public Safety spending equates to approximately 15.46% of the general fund budget the upcoming fiscal year.

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. General Fund programs within the Economic and Physical Development service area budget include: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, the Educational Farm and Economic Development Incentives. Spending within this service area is projected to increase approximately 51% to \$3,919,961, an increase of \$1,319,501 from FY13. This increase is primarily driven by the \$1,151,217 increase in economic development incentive grants previously awarded. The Educational Farm has also been added to this grouping of departments and represents an increase of \$114,089. These services comprise 1.84% of general fund expenses for FY 2014.

Human Services expenditures are those with a purpose of promoting the general health and well-being of the individuals within a community. At \$40,861,954, this budget accounts for 19.14% of the General Fund spending for FY 2014. This spending level represents an increase of \$ 1,507,949 or 3.83% above the FY 2013 amended budget. The increase relates primarily to additional personnel in the economic services and child welfare programs and the increased contribution to the Cabarrus Health Alliance of \$658,756. The federal sequestration was considered in the budgeting of revenues for these programs as well as state level cuts. The Human Services service area includes Veterans Services, Transportation, Other Human Services (which includes the Cabarrus Health Alliance and mental health services), Cooperative Extension Services, Social Services, and Aging Services.

The Environmental Protection service area is the Waste Reduction budget, whose total is proposed at \$251,735. This budget is a decrease of 41% from the amended FY2013 budget which included one-time funding of \$150,000 in capital outlay for the purchase of motor vehicles. This area accounts for 0.12% of the total General Fund budget.

By far the largest service area within the budget is Education/School Debt. This service area funds two public school systems and one community college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is \$92,041,642, a decrease of .4% from the FY 2013 amended budget and represents 43.12% of proposed general fund spending. Current expense funding was increased \$ 1,433,094 in order to provide funding for technology needs. An additional \$ 138,891 was appropriated for 1.5% increases in supplements for locally funded staff and \$679,330 was added for growth in student population. The ADM calculation methodology was changed to exclude school nurse funding (which goes directly to the Cabarrus Health Alliance) and this required an additional allocation of \$ 25,450 to the Kannapolis City School System to ensure the per pupil funding was equal between the two systems. Capital outlay for Cabarrus County Schools was increased by \$ 1,500,000 for the purchase of a site for a new elementary school. Rowan

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Cabarrus Community College's capital budget includes \$ 213,000 for various security enhancements and a new AC unit. Cabarrus County funded \$3,567,750 in one-time projects in FY 2013 for education:

- \$1,718,192 to Cabarrus County Schools
- \$929,950 to Kannapolis City Schools and
- \$919,608 to Rowan Cabarrus Community College.

This was all funded through appropriations of fund balance. During FY 2013, the General Obligation Bonds Series 2005 and 2006 were refunded to achieve a lower interest rate. This will decrease future debt service over the course of thirteen years by \$ 6,205,125 which equates to a net present value savings (after issuance costs) of \$ 5,522,530.

Other Program spending includes expenditures that are not attributable to one particular department or service, contributions to other agencies, and contributions to other funds. The FY 2014 proposed budget for Other Programs is increasing by approximately 15.12% or \$ 712,146 to \$5,421,859. The increase relates to primarily to the increase in the contribution to the capital projects fund of \$ 940,260 and the decrease in the contribution to the Arena Fund of \$ 91,554. This service area accounts for 2.54% of FY 2014 General Fund expenditures. Traditionally, all fund balance in excess of 15% of General Fund expenditures was transferred to the Capital Reserve Fund after the completion of the annual audit (see *Introduction* section). This policy was waived during the recession to assure appropriate working capital and flexibility during those difficult times. The transfer of "excess" fund balance will resume in FY 2014.

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 \$10,070,555 represents 4.72% of the General Fund budget, a reduction of 2.72% from the FY 2013 amended budget.

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REVENUES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Government					
Board of Commissioners	-	-	-	-	-
Legal	-	-	-	-	-
County Manager	-	-	-	-	-
Communications	557,870	550,000	541,750	(8,250)	-1.50%
Human Resources	-	-	-	-	-
Tax Administration					
Assessor & Land Records	479	1,400	-	(1,400)	-100.00%
Tax Collections	132,382,954	127,857,626	134,116,390	6,258,764	4.90%
Board of Elections	93,929	100	95,000	94,900	94900.00%
Register of Deeds	1,617,752	1,351,200	1,757,000	405,800	30.03%
Finance	23,177,732	23,926,285	23,353,463	(572,822)	-2.39%
Information Technology	227,167	144,842	167,850	23,008	15.88%
Non-Departmental	4,482	24,380	-	(24,380)	-100.00%
Capital Improvements	-	525,000	-	(525,000)	-100.00%
General Services					
Administration	34,967	34,340	33,000	(1,340)	-3.90%
Grounds Maintenance	-	-	-	-	-
Sign Maintenance	2,053	3,000	5,000	2,000	66.67%
Building Maintenance	45,854	49,000	42,000	(7,000)	-14.29%
Facility Services	650	-	600	600	-
Fleet Maintenance	58,979	41,400	68,000	26,600	64.25%
Total	\$ 158,204,870	\$ 154,508,573	\$ 160,180,053	\$ 5,671,480	3.67%
Cultural & Recreational					
Active Living & Parks					
Parks	382,583	334,392	289,600	(44,792)	-13.40%
Senior Centers	-	269,720	251,303	(18,417)	-6.83%
Library System	595,468	312,227	316,527	4,300	1.38%
Total	\$ 978,051	\$ 916,339	\$ 857,430	(58,909)	-6.43%

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REVENUES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Safety					
Sheriff					
Sheriff's Office	1,817,107	1,499,253	1,914,925	415,672	27.73%
Jail	483,971	321,602	1,074,865	753,263	234.22%
Animal Control	4,015	8,121	7,100	(1,021)	-12.57%
Courts	384,083	372,000	316,000	(56,000)	-15.05%
Construction Standards	1,771,203	1,471,196	2,173,000	701,804	47.70%
Emergency Management	262,040	227,623	100,000	(127,623)	-56.07%
Emergency Medical Services	4,581,566	4,469,500	4,610,305	140,805	3.15%
Total	\$ 9,303,985	\$ 8,369,295	\$ 10,196,195	\$ 1,826,900	21.83%
Economic & Physical Development					
Planning & Development					
Planning	5,273	35,692	85,771	50,079	140.31%
Community Development	517,098	168,339	168,790	451	0.27%
Soil & Water Conservation	30,090	30,450	30,450	-	0.00%
Zoning Administration	25,450	21,100	24,100	3,000	14.22%
Educational Farm	-	-	5,000	5,000	-
Economic Incentives	-	-	-	-	-
Total	\$ 577,911	\$ 255,581	\$ 314,111	\$ 58,530	22.90%
Human Services					
Veterans Services	1,452	250	1,000	750	300.00%
Other Human Services	-	-	-	-	-
Cooperative Extension	37,624	34,693	56,030	21,337	61.50%
4H Summer Fling	494	1,000	-	(1,000)	-100.00%
Human Services					
Administration	-	-	-	-	-
Transportation	1,248,865	2,088,827	2,035,960	(52,867)	-2.53%
Public Assistance	352	100	-	(100)	-100.00%
Child Welfare	3,450,378	2,466,746	2,575,717	108,971	4.42%
Child Support Services	1,220,347	938,313	1,251,000	312,687	33.32%
Economic Services	3,587,995	3,063,805	5,265,396	2,201,591	70.95%
Community Alternatives Program	1,319,223	1,466,782	1,384,748	(82,034)	-5.59%
Adult & Family Services	1,002,537	971,459	625,166	(346,293)	-35.65%
Emergency Assistance	778,912	1,418,822	-	(1,418,822)	-100.00%
Foster Care	437,962	707,637	651,000	(56,637)	-8.00%
Child Day Care	5,357,191	6,231,369	5,523,472	(707,897)	-11.36%
Adult Day Care	63,728	64,500	62,600	(1,900)	-2.95%
Nutrition	255,439	202,458	190,815	(11,643)	-5.75%
Senior Services	623,969	452,705	414,144	(38,561)	-8.52%
In-Home Aide	152,530	200	-	(200)	-100.00%
Total	\$ 19,539,000	\$ 20,109,666	\$ 20,037,048	\$ (72,618)	-0.36%

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REVENUES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Environmental Protection					
Waste Reduction	118,136	214,943	107,000	(107,943)	-50.22%
Total	\$ 118,136	\$ 214,943	\$ 107,000	\$ (107,943)	-50.22%
Education					
1/2 cent Sales Tax Article 40 30%	2,118,724	2,149,889	2,171,388	21,499	1.00%
1/2 cent Sales Tax Article 42 60%	4,909,269	4,999,511	5,049,505	49,995	1.00%
1/4 cent Sales Tax Article 46 100%	4,022,347	5,881,384	5,940,197	58,813	1.00%
Lottery used for School Debt Service	1,713,555	7,307,518	4,911,790	(2,395,728)	-32.78%
QSCB Subsidy	743,081	770,921	703,850	(67,071)	-8.70%
COPS 2009	3,967,669	1,912,810	2,188,834	276,024	14.43%
Total	\$ 17,474,645	\$ 23,022,033	\$ 20,965,564	\$ (2,056,469)	-8.93%
Other Programs					
Contribution to Other Funds	-	-	-	-	-
Contribution to Other Agencies	674,178	239,111	310,611	71,500	29.90%
Total	\$ 674,178	\$ 239,111	\$ 310,611	\$ 71,500	29.90%
Other Debt Service					
Non-Education Debt Service	43,099,132	-	493,000	493,000	-
Total	\$ 43,099,132	\$ -	\$ 493,000	\$ 493,000	-
All Services	\$ 249,969,909	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%

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EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
General Government					
Board of Commissioners	329,926	819,940	986,022	166,082	20.26%
Legal	937,836	-	-	-	-
County Manager	866,253	683,783	722,691	38,908	5.69%
Communications	301,794	309,272	340,201	30,929	10.00%
Human Resources	561,546	606,852	627,537	20,685	3.41%
Tax Administration					
Assessor & Land Records	2,116,000	2,117,651	2,076,082	(41,569)	-1.96%
Tax Collections	877,285	891,667	1,033,785	142,118	15.94%
Board of Elections	612,375	808,324	861,492	53,168	6.58%
Register of Deeds	508,168	474,098	547,228	73,130	15.43%
Finance	915,534	1,030,196	989,067	(41,129)	-3.99%
Information Technology	3,475,784	3,936,093	4,089,266	153,173	3.89%
Non-Departmental	1,133,906	1,554,496	3,091,576	1,537,080	98.88%
Capital Improvements	422,577	525,000	-	(525,000)	-100.00%
General Services					
Administration	1,493,201	2,021,408	2,119,037	97,629	4.83%
Grounds Maintenance	1,097,047	1,231,866	1,231,167	(699)	-0.06%
Sign Maintenance	157,706	166,150	174,290	8,140	4.90%
Building Maintenance	2,372,975	3,039,427	2,626,611	(412,816)	-13.58%
Facility Services	1,218,284	1,302,658	1,366,102	63,444	4.87%
Fleet Maintenance	670,053	519,643	686,384	166,741	32.09%
Total	\$ 20,068,248	\$ 22,038,524	\$ 23,568,538	\$ 1,530,014	6.94%
Cultural & Recreational					
Active Living & Parks					
Parks	1,167,681	1,471,327	1,399,140	(72,187)	-4.97%
Senior Centers	-	706,345	587,718	(118,627)	-16.79%
Library System	2,369,056	2,466,906	2,333,082	(133,824)	-5.42%
Total	\$ 3,536,737	\$ 4,644,578	\$ 4,319,940	\$ (324,638)	-6.99%

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	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Public Safety					
Sheriff					
Sheriff's Office	10,318,113	10,815,727	11,941,522	1,125,795	10.41%
Jail	10,088,352	10,251,296	10,861,127	609,831	5.95%
Animal Control	814,595	798,540	893,836	95,296	11.93%
Courts	395,715	547,159	593,847	46,688	8.53%
Construction Standards	1,066,562	993,825	1,279,501	285,676	28.75%
Emergency Management	996,386	1,055,400	885,223	(170,177)	-16.12%
Emergency Medical Services	5,917,095	6,632,966	6,549,772	(83,194)	-1.25%
Total	\$ 29,596,818	\$ 31,094,913	\$ 33,004,828	\$ 1,909,915	6.14%
Economic & Physical Development					
Planning & Development					
Planning	450,355	455,805	507,640	51,835	11.37%
Community Development	578,536	340,944	350,277	9,333	2.74%
Soil & Water Conservation	218,116	241,962	229,156	(12,806)	-5.29%
Zoning Administration	212,129	215,749	221,582	5,833	2.70%
Educational Farm	-	-	114,089	114,089	-
Economic Incentives	1,674,619	1,346,000	2,497,217	1,151,217	85.53%
Total	\$ 3,133,754	\$ 2,600,460	\$ 3,919,961	\$ 1,319,501	50.74%
Human Services					
Veterans Services	221,199	227,733	235,769	8,036	3.53%
Other Human Services	4,905,057	5,914,293	6,573,049	658,756	11.14%
Cooperative Extension	327,987	360,757	400,696	39,939	11.07%
4H Summer Fling	2,687	1,000	-	(1,000)	-100.00%
Human Services					
Administration	1,722,277	2,234,174	2,553,974	319,800	14.31%
Transportation	2,490,364	3,055,290	2,782,704	(272,586)	-8.92%
Public Assistance	1,201,546	1,347,000	1,332,000	(15,000)	-1.11%
Child Welfare	4,996,837	5,030,819	5,552,511	521,692	10.37%
Child Support Services	1,250,302	1,279,263	1,469,257	189,994	14.85%
Economic Services	5,004,508	4,997,453	7,675,654	2,678,201	53.59%
Community Alternatives Program	1,510,747	1,457,897	1,352,197	(105,700)	-7.25%
Adult & Family Services	2,626,390	2,539,991	1,969,365	(570,626)	-22.47%
Emergency Assistance	923,769	1,580,067	171,000	(1,409,067)	-89.18%
Foster Care	1,348,377	1,782,378	1,993,178	210,800	11.83%
Child Day Care	5,356,924	6,231,369	5,523,472	(707,897)	-11.36%
Adult Day Care	72,660	73,714	71,543	(2,171)	-2.95%
Nutrition	488,162	481,931	478,867	(3,064)	-0.64%
Senior Services	1,269,533	758,876	726,718	(32,158)	-4.24%
In-Home Aide	164,900	-	-	-	-
Total	\$ 35,884,225	\$ 39,354,005	\$ 40,861,954	\$ 1,507,949	3.83%

Fund Summaries

EXPENDITURES BY SERVICE AREA GENERAL FUND

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Environmental Protection					
Waste Reduction	331,159	425,725	251,735	(173,990)	-40.87%
Total	\$ 331,159	\$ 425,725	\$ 251,735	\$ (173,990)	-40.87%
Education					
Cabarrus County Schools - Operating	49,371,366	46,383,037	48,492,658	2,109,621	4.55%
Kannapolis City Schools - Operating	6,589,154	6,243,232	6,410,375	167,143	2.68%
Rowan-Cabarrus Community College - Operating	1,889,254	1,889,254	1,932,829	43,575	2.31%
Cabarrus County Schools - Capital	1,017,263	2,737,817	2,520,000	(217,817)	-7.96%
Kannapolis City Schools - Capital	50,000	1,029,950	100,000	(929,950)	-90.29%
Schools - ITS Services	93,088	46,213	84,000	37,787	81.77%
Rowan-Cabarrus Community College - Capital	-	1,019,608	213,000	(806,608)	-79.11%
Schools - Debt Service	33,524,699	32,864,018	32,058,211	(805,807)	-2.45%
Rowan-Cabarrus Community College - Debt Service	857,409	202,018	230,569	28,551	14.13%
Total	\$ 93,392,233	\$ 92,415,147	\$ 92,041,642	\$ (373,505)	-0.40%
Other Programs					
Contribution to Other Funds	3,716,882	2,047,768	2,545,050	497,282	24.28%
Contribution to Other Agencies	1,739,645	2,661,945	2,876,809	214,864	8.07%
Total	\$ 5,456,527	\$ 4,709,713	\$ 5,421,859	\$ 712,146	15.12%
Other Debt Service					
Non-Education Debt Service	\$ 59,233,113	\$ 10,352,476	\$ 10,070,555	\$ (281,921)	-2.72%
Total	\$ 59,233,113	\$ 10,352,476	\$ 10,070,555	\$ (281,921)	-2.72%
All Services	\$ 250,632,814	\$ 207,635,541	\$ 213,461,012	\$ 5,825,471	2.81%

Fund Summaries

LANDFILL FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Other Taxes	-	-	-	-	-
Intergovernmental Revenues	39,585	35,000	35,000	-	0.00%
Permits & Fees	50,000	25,000	25,000	-	0.00%
Sales & Services	965,241	1,088,000	866,000	(222,000)	-20.40%
Investment Earnings	8,495	-	-	-	-
Miscellaneous	(38)	-	-	-	-
Other Financing Sources	-	122,200	-	(122,200)	-100.00%
Total	\$ 1,063,283	\$ 1,270,200	\$ 926,000	\$ (344,200)	-27.10%
Expenditures					
Personnel Services	264,770	247,843	239,730	(8,113)	-3.27%
Operations	857,813	1,022,357	686,270	(336,087)	-32.87%
Capital Outlay	-	-	-	-	-
Total	\$ 1,122,583	\$ 1,270,200	\$ 926,000	\$ (344,200)	-27.10%

The Landfill Fund budget totals \$926,000 which represents a decrease of 27.1% from the FY 2013 amended budget. For FY 2014, tipping fees and landfill tax disposal fees are projected to decrease 25% below FY 2013 amended budget levels. Tire disposal fees, however, are projected to remain stable at FY 2013 levels. Expenses for engineers are projected to decline from \$60,000 in FY 2013 to \$15,000 in FY 2014.

The Board approved expansion of the area for disposal in the landfill in FY 2013 which will extend the life of the landfill to June, 2016.

Fund Summaries

CABARRUS ARENA AND EVENTS CENTER FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Sales & Services	615,593	616,500	616,500	-	0.00%
Investment Earnings	1,774	1,500	1,000	(500)	-33.33%
Miscellaneous	11,345	10,500	10,500	-	0.00%
Other Financing Sources	816,530	1,023,841	887,830	(136,011)	-13.28%
Total	\$ 1,445,241	\$ 1,652,341	\$ 1,515,830	\$(136,511)	-8.26%
Expenditures					
Personnel Services	131,853	132,741	115,727	(17,014)	-12.82%
Operations	1,343,045	1,519,600	1,400,103	(119,497)	-7.86%
Capital Outlay	-	-	-	-	-
Total	\$ 1,474,898	\$ 1,652,341	\$ 1,515,830	\$(136,511)	-8.26%

The FY 2014 Arena and Events Center Fund is decreased by 8.26%. This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events.

In May 2005, the County signed a contract with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair). An on-site general manager was hired and in FY 2009, all costs related to the Arena and Events Center were consolidated into one cost center. In FY 2011, the County Finance Department financial operations of the Fair transitioned to SMG.

County Fair expenditures are projected to remain relatively flat with a \$ 15,214 (0.26%) decrease from FY 2013 amended budget to \$597,492 for FY 2014. Arena expenditures have been decreased by \$ 141,297 (14.6%) to \$823,338, and other visitor-related expenditures increased \$ 20,000 (26.7%) to \$95,000. The County's contribution of \$10,000 to JHE Production used to promote and retain the Nextel All Star Challenge Race at the Charlotte Motor Speedway was transferred from the General Fund to the Arena and Events Center Fund beginning FY 2013.

The Arena and Events Center Fund receives a contribution of \$195,000 from the Cabarrus County Tourism Authority, and a contribution of \$692,830 from the General Fund. Revenue from gate passes, carnival rides, and sponsor sales are the primary support for this fund.

Fund Summaries

911 EMERGENCY TELEPHONE SYSTEM FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Intergovernmental Revenues	632,086	684,674	754,224	69,550	10.16%
Investment Earnings	1,776	2,000	1,500	(500)	-25.00%
Other Financing Sources	603,312	-	-	-	-
Total	\$ 1,237,174	\$ 686,674	\$ 755,724	\$ 69,050	10.06%
Expenditures					
Personnel Services	-	-	-	-	-
Operations	491,759	686,674	755,724	69,050	10.06%
Capital Outlay	951,305	-	-	-	-
Total	\$ 1,443,064	\$ 686,674	\$ 755,724	\$ 69,050	10.06%

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

Expenses in this fund are for authorized 911 uses and include 911 related equipment, computer hardware, software, database provisioning, etc. Operational funds increased \$69,050 in FY 2014 a 10.06% increase over the FY 2013 appropriation.

Fund Summaries

HEALTH INSURANCE FUND

Revenues and Expenditures by Source & Category

	FY 2012 Actual	FY 2013 Amended	FY 2014 Adopted	Dollar Change	Percent Change
Revenues					
Intergovernmental Revenues	96,067	-	-	-	-
Sales & Services	8,137,288	7,711,602	9,268,729	1,557,127	20%
Investment Earnings	6,391	7,500	6,500	(1,000)	-13%
Miscellaneous	120,016	-	110,000	110,000	-
Other Financing Sources	2,000,000	-	-	-	-
Total	\$ 10,359,762	\$ 7,719,102	\$ 9,385,229	\$ 1,666,127	21.58%
Expenditures					
Operations	10,826,750	7,719,102	9,385,229	1,666,127	21.58%
Capital Outlay	-	-	-	-	-
Total	\$ 10,826,750	\$ 7,719,102	\$ 9,385,229	\$ 1,666,127	21.58%

Expenses in the Health Insurance Fund are associated with the operation of the Employee Health Center, payment of claims, and insurance settlements.

Spending on the self-funded employee health care program declined in FY 2013 from the high in FY 2012 due to the changes made to the Plan. As costs were projected to climb again, the County proposed changes to the plan to control costs. Beginning in FY 2014, the Open Access Plan will include a deductible and coinsurance for specialty visits, ER and Urgent Care as well as a deductible for preferred name drugs. The Consumer Driven Plan with a Health Savings Account (HSA) will remain the same. Both options will encourage consumerism when making health care decisions and help employees save for future health care costs.

The County will maintain its Employee Health Center (EHC), which opened in August 2006 and has proven to be a major factor in managing health care costs and an asset to employee retention and recruitment. The EHC offers basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that are enrolled in the County's health care plan. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation visits are also performed by the EHC.

The primary source of revenue is insurance premiums paid by the County on behalf of eligible full time employees and retirees and via payroll deduction from employees who participate in the plan.

