

Non-Departmental

DESCRIPTION

Items in this program are those which relate to General Fund programs as a whole, but not to any particular program or department.

Salary Adjustments

These funds are intended for increased personnel costs of staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012, and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the FY14 Budget and again waived in proposed FY15 plan.

Other Benefits

These funds, \$612,000, provide for payment of eligible retirees' hospitalization and life insurance at the proposed rate of \$6,800 annually per retiree. The budget provides for an estimated 90 retirees for FY15.

Fuel

Funds were set aside in previous years due to the uncertainty of fluctuating gas prices.

Building Rental Fees and Utilities

The County is paying the rent and utilities on the unoccupied space at the Human Services Center until a future use of the space is determined. As space is remodeled and used at the Center, these unoccupied areas are reduced.

Auto, Truck, and Minor Equipment Maintenance

In FY 15 staff noticed that many departments were budgeting funds for maintenance on their fleet in case of needed repairs during the year. Rather than have so many budgeting "in case" we have budgeted an amount we estimate will suffice for the County for the fiscal year. Should their budgets be expended, we can move funds from this account to pay for needed repairs. This does not include heavy utilizers of maintenance such as the Sheriff's Department, the Transportation Department, EMS or General Services.

Consultants

This account is for fees and expenses paid to professionals for their special expertise. This account is provided to serve all the departments of the County.

Legal

Funds were set aside in previous years due to the uncertainty of legal expenses.

Insurance Service and Settlement

This account was for settlements made with various insurance carriers and created a reserve for replacement of damaged vehicles or equipment. This has been transferred to the liability insurance fund to cover these costs.

Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the State. For FY 14, the County was required to pay unemployment taxes quarterly on taxable wages to build a fund for the State to use to pay claims in addition to paying the regular bill for 2014 claims. Beginning in FY15, we will only be required to replenish our fund with the State based on claims paid. In FY14 the entire expense of the annual bill was budgeted in the non-departmental department. In FY 15 the claim bill is budgeted in non-departmental for all departments of the county with the exception of the Sheriff's Department and the Department of Human Services.

Non-Departmental

Contingency

Contingency funds are budgeted in the amount of \$ 900,000 to cover unanticipated/unbudgeted costs that may occur during the year.

Board Directed Expenses

On August 24, 2012, the County's Adequate Public Facilities Ordinance (APFO) was declared invalid by the North Carolina Supreme Court. APFO fees were collected from residential developers to help mitigate the cost of building schools. The settlement of this case to date totals \$ 5,600,313, however, the County had Assigned Fund Balance in the amount of \$ 6,639,328 (fees collected but already spent on the construction of schools). The APFO fund also held \$1,813,698 (collected but unspent); therefore funds were available to cover refunds to plaintiffs.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Non-Departmental						
Salary Adjustments	-	550,000	550,000	15,000	(535,000)	-97.27%
Other Benefits	696,000	716,490	716,490	612,000	(104,490)	-14.58%
Fuel	-	100,000	100,000	-	(100,000)	-100.00%
Building Rental Fees	49,353	78,097	98,151	87,622	9,525	12.20%
Natural Gas	-	1,247	1,528	2,518	1,271	101.92%
Power	-	12,314	15,328	19,350	7,036	57.14%
Auto & Trucks Maintenance	-	-	-	15,543	15,543	100.00%
Minor Equipment Maintenance	-	-	-	10,039	10,039	100.00%
Consultants	-	25,000	25,000	25,000	-	0.00%
Legal	-	100,000	80,000	-	(100,000)	-100.00%
Insurance Service & Settlement	-	50,000	50,000	-	(50,000)	-100.00%
Unemployment Compensation	386,537	180,000	110,110	58,512	(121,488)	-67.49%
Contingency	-	1,278,428	259,561	900,000	(378,428)	-29.60%
Board Directed Expense	-	-	5,600,313	-	-	0.00%
Adequate Public Facilities Reimbursement	2,016	-	-	-	-	0.00%
Total	\$ 1,133,906	\$ 3,091,576	\$ 7,606,481	\$ 1,745,584	\$(1,345,992)	-43.54%

Contributions to Other Funds

This program consists of funding transfers from the General Fund to other funds.

Community Development Block Grant

Cabarrus County participates in the HOME Consortium grant. The County uses the funds to rehabilitate and renovate scattered site low-income housing. Emphasis will be on elderly low-income residents. No funds were budgeted in FY 15 due to FY14 being the final year of a three year grant.

Capital Project Fund

This fund accounts for various capital projects approved by the Board in the Capital Improvement (CIP) Plan. The FY15 amount of \$3,920,112 is for funding school capital needs.

Pension Trust Fund

This transfer provides the required funding for the Special Separation Allowance Pension Trust Fund. Cabarrus County administers a public employee retirement system ("Separation Allowance") which is a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. All full-time law enforcement officers are covered by the Separation Allowance. The annual required contribution of \$ 535,823 for the fiscal year ending June 30, 2015 was determined as part of the December 31, 2012 actuarial valuation.

Internal Service Fund

In FY 2010, Resolution No.2005-17 amended the fund balance policy that upon the completion of the Comprehensive Annual Financial Report, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund to reduce reliance on debt financing; or the Self-Funded Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds. Notwithstanding the requirements above, the fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

The Self-funded Hospitalization Fund transfers via normal payroll processes have been decreased for FY15 from \$ 8,182 to \$ 6,800 per employee per Board amendment. The Plan was revised in FY 13 and again in FY 14 to adjust to rising claim expenses. Contributions to employees HRA's and HSA's have been reduced as well from \$ 300 and \$ 1,000 in FY 14 to \$ 250 and \$750 respectively for FY 15.

Worker's Compensation expense has not been budgeted as part of the normal payroll process since 2006. Since then, the General Fund has contributed \$ 2,270,000 in transfers to support the fund. The FY 15 proposed budget includes approximately \$ 300,000 for worker's compensation expense to be recorded via the normal payroll process and the Five Year Plan includes an additional \$460,000 in FY16 to build the funding up to the current estimated annual expenses of \$ 760,000. An additional \$ 891,000 contribution was made from the General Fund to the plan at the end of FY14 to bridge the fund until the base funding is achieved.

Cabarrus Arena and Events Center Special Revenue Fund (SMG)

Transfers to this fund are for the operation and maintenance of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by SMG, a private facility management company. The FY 15 transfer from the General Fund to the Arena fund was reduced by \$ 335,000 to \$ 357,830 per Board amendment.

Contributions to Other Funds

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Contribution to Other Funds						
Community Development Block Grant	25,000	25,000	25,000	-	(25,000)	-100.00%
Capital Project Fund	429,740	1,370,000	33,454,500	3,920,112	2,550,112	186.14%
Pension Trust Fund	451,644	457,220	457,220	535,823	78,603	17.19%
Special Revenue Fund	14,800	-	-	-	-	0.00%
Internal Service Fund	357,000	-	-	-	-	0.00%
Arena & Events Center Fund	677,607	692,830	692,830	357,830	(335,000)	-48.35%
Total	\$1,955,791	\$2,545,050	\$34,629,550	\$4,813,765	\$2,268,715	89.14%

Contributions to Other Agencies

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.

Juvenile Crime Prevention Council (JCPC)

The North Carolina Division of Juvenile Justice partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the County Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The Division of Juvenile Justice allocates approximately \$23 million to these councils annually. Funding is used to subsidize local programs and services. Cabarrus County has been allocated \$295,111 for FY15. These funds will be allocated to approved agencies through a Request for Proposal process and may differ from FY14 amounts.

Cabarrus County Teen Court and Cabarrus Mediation, Inc. (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides an opportunity for the diversion from the traditional court system for certain first-time misdemeanor or status offenders, ages 11 through 16. This program provides an education in how the judicial system works to youth referred and youth volunteers. This program also helps youth and their families acquire and practice skills designed to foster the development of supportive and positive relationships. The program was implemented in FY 1999 with the goal to increase the capacity of the community's youth to become responsible and productive citizens.

Cabarrus County Juvenile Restitution/Community Service (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) provides juveniles the opportunity to fulfill their monetary restitution and community service obligations to Juvenile Court. The target population is Cabarrus County youth between 7 and 17 years of age who are referred from Juvenile Court. The goal of the program is to assist the youth in completing their court ordered obligation and to reduce further involvement with Juvenile Court.

Boys & Girls Club of Cabarrus County (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) seeks to reduce gang activity through targeted outreach. The program also provides the Strengthening Families program which is an evidenced-based family skill building program that focuses on building improved cooperation and communication within families. Youth ages 5 to 15 will be targeted through referrals by the school resource officer, counselors and case workers with priority given to youth referred by the juvenile court system. The Boys & Girls Club provides positive, constructive activities that meet both the interests and needs of the targeted youth and their families.

Shift Mentoring Program (JCPC)

This program funded by the Juvenile Crime Prevention Council (JCPC) promotes youth development for young people in grades 6-12 during in-school and after-school hours who have been referred through juvenile court, law enforcement or school personnel. The program promotes healthy human connections through structured adventure activities, life skill training, and group mentoring that emphasizes team building, leadership development, increased communication, conflict resolution skills and problem solving abilities. The contract with this agency began with the FY13 budget year.

Rowan County Youth Services Bureau, Inc. (JCPC)

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides sex offender specific evaluations and treatment to Cabarrus County youth. Evaluations will address juveniles with behavior problems, particularly those of a sexual nature, by providing evaluations and recommendations for treatment in a timely manner. Sex offender treatment includes group, individual, and family therapy for juveniles who have been adjudicated with a sex offense. Target youth will be between the ages of 6 and 17. The contract with this agency began with the FY13 budget year.

Contributions to Other Agencies

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. The State raised the required rate of payment for autopsies in FY 14 and the rate for investigations in FY 15 resulting in an increase in our estimated costs of nearly 30%

North Carolina Forest Service – Cabarrus County Ranger

The Forest Service is responsible for the complete forestry program in Cabarrus County under a cooperative agreement between the N.C. Department of Environment, Health and Natural Resources and the Board of Commissioners, as authorized by G.S. 113-54 and 113-59. Historically the State paid 60% of the cost of this program and the County paid the remaining 40%. The current state legislature has proposed a tiered system of participation for counties based on their size and this would require Cabarrus County to provide 50% of the Forester funding instead of the previous 40%. The FY 15 budget includes that 10% increase as well as a decrease related primarily to a new truck at \$37,000 (\$14,800 County funded) funded in the FY 14 budget. 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.

Gang Prevention – ARRA

This federal grant addressed the mental health and substance abuse needs of juveniles between the ages of 10 and 18 being released from Youth Development Centers back into their home communities. The youth involved in the program received intensive family and community based treatments that promoted behavioral changes in their home environment seeking a balance between formal services and a family centered approach. This grant was funded by the American Recovery and Reinvestment Act (ARRA). This grant was discontinued in FY 13 with the only activity being a \$600 community re-entry settlement.

Obligation to Kannapolis (Inter-local Agreement)

Payment to the city of Kannapolis which goes towards paying 50% of the debt service on public improvements in Kannapolis which includes the Cabarrus Health Alliance facility.

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. This funding was eliminated in the FY 15 budget per Board amendment.

Contributions to Other Agencies

Sales Tax – Fire Districts

This funding is for distribution of sales taxes to the appropriate local Fire Tax Districts. The proper accounting for these funds is to record them as a revenue upon receipt and an expenditure upon disbursement to the local fire district.

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. The County provides 11,635 square feet of space (valued at \$139,620 per year plus approximately \$46,199 in various in-kind expenses (utilities, custodial services and building maintenance).

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Non-Departmental						
JCPC Grants						
Teen Court	60,918	58,218	58,218	69,005	10,787	18.53%
Teen Court-Restitution	65,683	63,280	63,280	43,805	(19,475)	-30.78%
Boys/Girls Club	78,079	97,613	133,330	105,643	8,030	8.23%
Shift Mentoring Program	23,125	12,000	67,892	52,383	40,383	336.53%
Rowan County Youth Service Bureau	16,921	25,000	25,000	24,275	(725)	-2.90%
JCPC Unallocated	-	39,000	-	-	(39,000)	-100.00%
Medical Examiner	64,100	55,000	76,000	98,000	43,000	100.00%
NC Forest Service	48,701	86,179	86,179	90,167	3,988	100.00%
Gang Prevention ARRA	(600)	-	-	-	-	0.00%
Obligation to Kannapolis	1,421,804	1,465,804	1,465,804	1,509,504	43,700	2.98%
Economic Development Corporation	312,000	332,000	332,000	-	(332,000)	-100.00%
Sales Tax Fire Districts	615,289	586,785	586,785	604,389	17,604	3.00%
Special Olympics	55,000	55,930	55,930	55,930	-	0.00%
Cabarrus Arts Council, Inc.	26,000	-	26,000	26,000	26,000	0.00%
Total	\$2,787,020	\$2,876,809	\$2,976,418	\$2,679,101	\$(197,708)	-6.87%

