

Budget Summary

PROGRAM FUNDING MATRIX

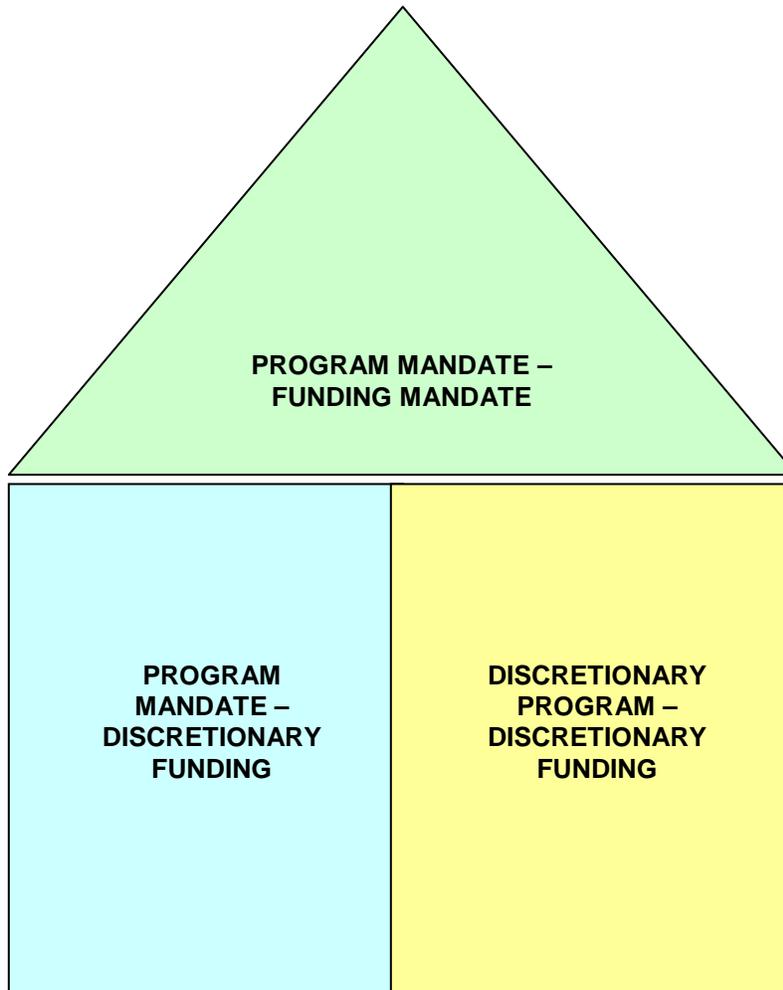
The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

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 style="display: flex; justify-content: space-between; align-items: flex-start; padding: 5px;"> <div style="width: 15%;"> <div style="width: 15px; height: 10px; background-color: #d9ead3; margin-bottom: 5px;"></div> Mandated service & dollars <div style="width: 15px; height: 10px; background-color: #d9ead3; margin-bottom: 5px; border: 1px solid #ccc;"></div> Mandated service - discretionary dollars <div style="width: 15px; height: 10px; background-color: #fff2cc; margin-bottom: 5px; border: 1px solid #ccc;"></div> No mandate - discretionary service & dollars </div> </div> | | | | | |
|--|--|-----------------------|--------------------|------------------------------|-------------------------|
| Mandated / Discretionary | Program | FY 2012 Total Cost | County Cost | Intergovernmental Revenue | % of Total Budget |
| Mandated | Social Services-Aid to the Blind | 25,000 | 25,000 | - | |
| Mandated | Social Services-Child Day Care | 5,766,593 | 100,000 | 5,666,593 | |
| Mandated | Social Services-Child Foster Care & Adoption Assistance | 1,718,180 | 1,102,518 | 615,662 | |
| Mandated | Social Services-Medicaid Assistance | - | - | - | |
| Mandated | Social Services-Special Assistance for Adults | 1,295,000 | 1,295,000 | - | |
| Mandated | Separation Allowance for Law Enforcement | 551,536 | 551,536 | - | |
| Mandated | Unemployment Compensation | 386,000 | 386,000 | - | |
| Mandated | Education-Debt Service | 34,477,873 | 33,734,791 | 743,082 | |
| Mandated | Other Debt Service | 12,042,243 | 12,042,243 | - | |
| | Total Mandatory Service/Mandatory Funding | 56,262,425 | 49,237,088 | 7,025,337 | 27.66% |
| Mandated | Board of Commissioners | 356,880 | 356,880 | - | |
| Mandated | Board of Elections | 960,300 | 960,300 | - | |
| Mandated | Commerce-Construction Standards | 1,209,332 | 1,209,332 | - | |
| Mandated | Commerce-Environmental Protection | - | - | - | |
| Mandated | Contribution to Cabarrus Health Alliance | 4,242,711 | 4,242,711 | - | |
| Mandated | Courts-General Services Administration | 544,639 | 109,639 | 435,000 | |
| Mandated | Education-Capital Outlay | 1,260,000 | 1,260,000 | - | |
| Mandated | Education-Current Expense | 55,176,584 | 55,176,584 | - | |
| Mandated | Emergency Management | 841,342 | 841,342 | - | |
| Mandated | EMS* | 5,900,019 | 5,900,019 | - | |
| Mandated | Finance | 897,209 | 897,209 | - | |
| Mandated | General Services - Street Sign Maintenance | 163,555 | 163,555 | - | |
| Mandated | Jail | 10,198,719 | 10,198,719 | - | |
| Mandated | Legal | 784,300 | 784,300 | - | |
| Mandated | Medical Examiner | 76,000 | 76,000 | - | |
| Mandated | Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities | 666,969 | 666,969 | - | |
| Mandated | Register of Deeds | 508,346 | 508,346 | - | |
| Mandated | Sheriff | 10,576,410 | 10,346,410 | 230,000 | |
| Mandated | Social Services-Administration | 1,849,703 | 1,849,703 | - | |
| Mandated | Social Services-Adult & Family Services | 2,637,528 | 1,796,360 | 841,168 | |
| Mandated | Social Services-Child Support Services | 1,271,538 | 77,138 | 1,194,400 | |
| Mandated | Social Services-Child Welfare Services | 5,323,922 | 2,434,016 | 2,889,906 | |
| Mandated | Social Services-Economic Services | 5,297,200 | 2,441,700 | 2,855,500 | |
| Mandated | Social Services-Emergency Assistance | 763,954 | 476,000 | 287,954 | |
| Mandated | Soil & Water Conservation District | 239,242 | 209,282 | 29,960 | |
| Mandated | Tax Assessor, land records, appraisal | 2,242,383 | 2,242,383 | - | |
| Mandated | Tax Collector Administration | 870,348 | 870,348 | - | |
| Mandated | Transportation Services - Medicaid Transport* | 2,374,518 | 1,595,972 | 778,546 | |
| | Total Mandatory Service/Discretionary Funding | 117,233,651 | 107,691,217 | 9,542,434 | 57.64% |

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

| <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <div style="display: flex; justify-content: space-between; margin-bottom: 5px;"> <div style="width: 20px; height: 10px; background-color: #d9ead3; border: 1px solid black;"></div> Mandated service & dollars </div> <div style="display: flex; justify-content: space-between; margin-bottom: 5px;"> <div style="width: 20px; height: 10px; background-color: #d9ead3; border: 1px solid black;"></div> Mandated service - discretionary dollars </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 20px; height: 10px; background-color: #d9ead3; border: 1px solid black;"></div> No mandate - discretionary service & dollars </div> </div> </div> | | | | | |
|--|---|--------------------|--------------------|---------------------------|-------------------|
| Mandated / Discretionary | Program | FY 2012 Total Cost | County Cost | Intergovernmental Revenue | % of Total Budget |
| Discretionary | Aging-In-Home Services | 195,469 | 27,455 | 168,014 | |
| Discretionary | Aging-Nutrition | 486,888 | 345,488 | 141,400 | |
| Discretionary | Aging-Senior Services | 1,622,862 | 1,012,837 | 610,025 | |
| Discretionary | Animal Control | 730,603 | 730,603 | - | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Project Challenge | 56,014 | - | 56,014 | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Teen Court | 54,765 | - | 54,765 | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Monarch | 84,160 | - | 84,160 | |
| Discretionary | Cabarrus Juvenile Crime Prevention-Board | - | (15,500) | 15,500 | |
| Discretionary | Capital Improvement Program | 911,800 | 911,800 | - | |
| Discretionary | Commerce-Community Development | 512,566 | 267,805 | 244,761 | |
| Discretionary | Commerce-Economic Development Incentive Grants | 1,309,000 | 1,309,000 | - | |
| Discretionary | Commerce-Planning-Subdivision & Zoning Control | 676,599 | 676,599 | - | |
| Discretionary | Communications & Outreach | 316,353 | 316,353 | - | |
| Discretionary | Contributions to Other Funds-Arena Fund | 734,698 | 734,698 | - | |
| Discretionary | Contributions to Other Funds-Capital Projects | - | - | - | |
| Discretionary | Contributions to Other Funds-Capital Reserve | - | - | - | |
| Discretionary | Contributions to Other Funds-Internal Service Fund | - | - | - | |
| Discretionary | Contributions to Other Funds-CDBG | 30,000 | 30,000 | - | |
| Discretionary | Cooperative Extension | 369,204 | 369,204 | - | |
| Discretionary | County Manager | 667,456 | 667,456 | - | |
| Discretionary | Forestry Service | 68,630 | 68,630 | - | |
| Discretionary | General Services-Grounds Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance | 8,288,141 | 8,288,141 | - | |
| Discretionary | Human Resources | 489,269 | 489,269 | - | |
| Discretionary | Information Services | 3,559,731 | 3,559,731 | - | |
| Discretionary | Libraries | 2,211,534 | 2,055,644 | 155,890 | |
| Discretionary | Non-Departmental-Revenue | - | (67,000) | 67,000 | |
| Discretionary | Non-Departmental-Contingency | 262,686 | 262,686 | - | |
| Discretionary | Non-Departmental-Other Benefits (Retiree Health Ins) | 696,000 | 696,000 | - | |
| Discretionary | Non-Departmental-Salary Adjustments | 150,000 | 150,000 | - | |
| Discretionary | Non-Departmental-Retirement Incentives | - | - | - | |
| Discretionary | Non-Departmental-Insurance Settlements | 50,000 | 50,000 | - | |
| Discretionary | Non-Departmental-Adequate Public Facilities Reimb. | 2,018 | 2,018 | - | |
| Discretionary | Other Contributions-Arts Council | 26,000 | 26,000 | - | |
| Discretionary | Other Contributions-Community Care Clinic | 50,000 | 50,000 | - | |
| Discretionary | Other Contributions-Criminal Justice Partnership | 131,347 | - | 131,347 | |
| Discretionary | Other Contributions-Economic Development Corp | 262,000 | 262,000 | - | |
| Discretionary | Other Contributions-Sales Tax Fire Districts | 510,412 | 510,412 | - | |
| Discretionary | Other Contributions-Special Olympics | 55,000 | 55,000 | - | |
| Discretionary | Other Contributions-All Star Challenge | 10,000 | 10,000 | - | |
| Discretionary | Parks | 1,189,251 | 1,189,251 | - | |
| Discretionary | Public Assistance-Veterinarian Services | 35,000 | 35,000 | - | |
| Discretionary | Recycling | 305,221 | 305,221 | - | |
| Discretionary | Risk Management/Wellness | 210,116 | 210,116 | - | |
| Discretionary | Social Services-Adult Day Care | 72,572 | 9,071 | 63,501 | |
| Discretionary | Social Services-Community Alternatives Program (CAP) | 2,282,172 | 2,159,688 | 122,484 | |
| Discretionary | Veterans Services | 228,091 | 228,091 | - | |
| | Total Discretionary Service/Discretionary Funding | 29,903,628 | 27,988,767 | 1,914,861 | 14.70% |
| | GRAND TOTAL GENERAL FUND | 203,399,704 | 184,917,072 | 18,482,632 | 100.00% |

* Total includes mandated as well as discretionary services

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

| Mandated / Discretionary | Program | FY 2012 Total Cost | County Cost | Fees & Other Revenue | Sales & Other Tax & Delinquent Property Tax | Property Taxes | Intergovt Revenue | Tax Rate Equivalent |
|--|--|--------------------|-------------------|----------------------|---|-------------------|-------------------|---------------------|
| GENERAL GOVERNMENT | | | | | | | | |
| Mandated | Board of Commissioners | 356,880 | 356,880 | | | 356,880 | - | 0.0017 |
| Mandated | Board of Elections | 960,300 | 960,300 | 95,000 | | 865,300 | - | 0.0042 |
| Mandated | Finance | 897,209 | 897,209 | 16,140 | | 881,069 | - | 0.0043 |
| Mandated | General Services - Street Sign Maintenance | 163,555 | 163,555 | 5,000 | | 158,555 | - | 0.0008 |
| Mandated | Legal | 784,300 | 784,300 | | | 784,300 | - | 0.0038 |
| Mandated | Register of Deeds | 508,346 | 508,346 | 1,271,950 | | (763,604) | - | (0.0037) |
| Mandated | Tax Assessor, Land Records, Appraisal | 2,242,383 | 2,242,383 | 1,600 | | 2,240,783 | - | 0.0110 |
| Mandated | Tax Collector Administration | 870,348 | 870,348 | 566,839 | 105,000 | 198,509 | - | 0.0010 |
| Discretionary | Capital Improvement Program | 911,800 | 911,800 | 911,800 | | 0 | - | 0.0000 |
| Discretionary | Communications & Outreach | 316,353 | 316,353 | | 550,000 | (233,647) | - | (0.0011) |
| Discretionary | County Manager | 667,456 | 667,456 | - | | 667,456 | - | 0.0033 |
| Discretionary | General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance | 8,288,141 | 8,288,141 | 72,600 | | 8,215,541 | - | 0.0402 |
| Discretionary | Human Resources | 489,269 | 489,269 | | | 489,269 | - | 0.0024 |
| Discretionary | Information Services | 3,559,731 | 3,559,731 | 225,186 | | 3,334,545 | - | 0.0163 |
| Discretionary | Risk Management/Wellness | 210,116 | 210,116 | | | 210,116 | - | 0.0010 |
| | Total | 21,226,187 | 21,226,187 | 3,166,115 | 655,000 | 17,405,072 | 0 | 0.0853 |
| CULTURE & RECREATION | | | | | | | | |
| Discretionary | Libraries | 2,211,534 | 2,055,644 | 148,685 | | 1,906,959 | 155,890 | 0.0093 |
| Discretionary | Parks | 1,189,251 | 1,189,251 | 247,950 | | 941,301 | - | 0.0046 |
| | Total | 3,400,785 | 3,244,895 | 396,635 | | 2,848,260 | 155,890 | 0.0140 |
| PUBLIC SAFETY | | | | | | | | |
| Mandated | Commerce-Construction Standards | 1,209,332 | 1,209,332 | 1,185,400 | | 23,932 | - | 0.0001 |
| Mandated | Courts-General Services Administration | 544,639 | 109,639 | - | | 109,639 | 435,000 | 0.0005 |
| Mandated | Emergency Management | 841,342 | 841,342 | 52,625 | | 788,717 | - | 0.0039 |
| Mandated | EMS | 5,900,019 | 5,900,019 | 3,756,500 | | 2,143,519 | - | 0.0105 |
| Mandated | Jail | 10,198,719 | 10,198,719 | 299,000 | | 9,899,719 | - | 0.0485 |
| Mandated | Sheriff | 10,576,410 | 10,346,410 | 1,386,000 | | 8,960,410 | 230,000 | 0.0439 |
| Discretionary | Animal Control | 730,603 | 730,603 | 10,000 | | 720,603 | - | 0.0035 |
| | Total | 30,001,064 | 29,336,064 | 6,689,525 | | 22,646,539 | 665,000 | 0.1109 |
| ECONOMIC & PHYSICAL DEVELOPMENT | | | | | | | | |
| Mandated | Commerce-Environmental Protection | - | - | - | | - | - | 0.0000 |
| Discretionary | Commerce-Community Development | 512,566 | 267,805 | 600 | | 267,205 | 244,761 | 0.0013 |
| Discretionary | Commerce-Economic Development Incentive Grants | 1,309,000 | 1,309,000 | | | 1,309,000 | - | 0.0064 |
| Discretionary | Commerce-Planning-Subdivision & Zoning Control | 676,599 | 676,599 | 14,175 | | 662,424 | - | 0.0032 |
| | Total | 2,498,165 | 2,253,404 | 14,775 | | 2,238,629 | 244,761 | 0.0110 |
| HUMAN SERVICES | | | | | | | | |
| Mandated | Social Services-Aid to the Blind | 25,000 | 25,000 | | | 25,000 | - | 0.0001 |
| Mandated | Social Services-Child Day Care | 5,766,593 | 100,000 | | | 100,000 | 5,666,593 | 0.0005 |
| Mandated | Social Services-Child Foster Care & Adoption Assistance | 1,718,180 | 1,102,518 | | | 1,102,518 | 615,662 | 0.0054 |
| Mandated | Social Services-Medicaid Assistance | - | - | | | - | - | 0.0000 |
| Mandated | Social Services-Special Assistance for Adults | 1,295,000 | 1,295,000 | - | | 1,295,000 | - | 0.0063 |
| Mandated | Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities | 666,969 | 666,969 | | | 666,969 | - | 0.0033 |
| Mandated | Social Services-Administration | 1,849,703 | 1,849,703 | | | 1,849,703 | - | 0.0091 |
| Mandated | Social Services-Adult & Family Services | 2,637,528 | 1,796,360 | | | 1,796,360 | 841,168 | 0.0088 |
| Mandated | Social Services-Child Support Services | 1,271,538 | 77,138 | | | 77,138 | 1,194,400 | 0.0004 |
| Mandated | Social Services-Child Welfare Services | 5,323,922 | 2,434,016 | | | 2,434,016 | 2,889,906 | 0.0119 |
| Mandated | Social Services-Economic Services | 5,297,200 | 2,441,700 | 202,377 | | 2,239,323 | 2,855,500 | 0.0110 |
| Mandated | Social Services-Emergency Assistance | 763,954 | 476,000 | | | 476,000 | 287,954 | 0.0023 |
| Mandated | Transportation Services - Medicaid Transport* | 2,374,518 | 1,595,972 | 419,500 | | 1,176,472 | 778,546 | 0.0058 |
| Discretionary | Aging-In-Home Services | 195,469 | 27,455 | | | 27,455 | 168,014 | 0.0001 |
| Discretionary | Aging-Nutrition | 486,888 | 345,488 | 82,000 | | 263,488 | 141,400 | 0.0013 |
| Discretionary | Aging-Senior Services | 1,622,862 | 1,012,837 | 203,600 | | 809,237 | 610,025 | 0.0040 |
| Discretionary | Cooperative Extension | 369,204 | 369,204 | 51,400 | | 317,804 | - | 0.0016 |
| Discretionary | Social Services-Adult Day Care | 72,572 | 9,071 | | | 9,071 | 63,501 | 0.0000 |
| Discretionary | Social Services-Community Alternatives Program (CAP) | 2,282,172 | 2,159,688 | 2,241,462 | | (81,774) | 122,484 | (0.0004) |
| Discretionary | Social Services-Veterinarian Services | 35,000 | 35,000 | 2,000 | | 33,000 | - | 0.0002 |
| Discretionary | Veterans Services | 228,091 | 228,091 | | | 228,091 | - | 0.0011 |
| | Total | 34,282,363 | 18,047,210 | 3,202,339 | | 14,844,871 | 16,235,153 | 0.0727 |

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

| Mandated / Discretionary | Program | FY 2012 Total Cost | County Cost | Fees & Other Revenue | Sales & Other Tax & Delinquent Property Tax | Property Taxes | Intergovt Revenue | Tax Rate Equivalent |
|---|---|--------------------|--------------------|----------------------|---|--------------------|-------------------|---------------------|
| ENVIRONMENTAL PROTECTION | | | | | | | | |
| Mandated | Soil & Water Conservation District & Watershed Protect. | 239,242 | 209,282 | | | 209,282 | 29,960 | 0.0010 |
| Discretionary | Recycling | 305,221 | 305,221 | 50,000 | 45,000 | 210,221 | | 0.0010 |
| | Total | 544,463 | 514,503 | 50,000 | 45,000 | 419,503 | 29,960 | 0.0021 |
| EDUCATION | | | | | | | | |
| Mandated | Education-Debt Service | 34,477,873 | 33,734,791 | | 11,381,224 | 22,353,567 | 743,082 | 0.1095 |
| Mandated | Education-Capital Outlay | 1,260,000 | 1,260,000 | | | 1,260,000 | - | 0.0062 |
| Mandated | Education-Current Expense | 55,176,584 | 55,176,584 | | | 55,176,584 | - | 0.2703 |
| | Total | 90,914,457 | 90,171,375 | | 11,381,224 | 78,790,151 | 743,082 | 0.3860 |
| OTHER PROGRAMS | | | | | | | | |
| Mandated | Separation Allowance for Law Enforcement | 551,536 | 551,536 | | | 551,536 | - | 0.0027 |
| Mandated | Unemployment Compensation | 386,000 | 386,000 | | | 386,000 | - | 0.0019 |
| Mandated | Contribution to Cabarrus Health Alliance | 4,242,711 | 4,242,711 | | | 4,242,711 | - | 0.0208 |
| Mandated | Medical Examiner | 76,000 | 76,000 | | | 76,000 | - | 0.0004 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Genesis | 84,160 | - | | | - | 84,160 | 0.0000 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Teen Court | 54,765 | - | | | - | 54,765 | 0.0000 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Project Challenge | 56,014 | - | | | - | 56,014 | 0.0000 |
| Discretionary | Cabarrus Juvenile Crime Prevention-Board | - | (15,500) | | | (15,500) | 15,500 | (0.0001) |
| Discretionary | Contributions to Other Funds-CDBG | 30,000 | 30,000 | | | 30,000 | - | 0.0001 |
| Discretionary | Contributions to Other Funds-Capital Projects | - | - | | | - | - | 0.0000 |
| Discretionary | Contributions to Other Funds-Capital Reserve (CMLTF) | - | - | | | 0 | - | 0.0000 |
| Discretionary | Contributions to Other Funds-Internal Service Fund | - | - | | | - | - | 0.0000 |
| Discretionary | Contributions to Other Funds-Arena Fund | 734,698 | 734,698 | | | 734,698 | - | 0.0036 |
| Discretionary | Forestry Service | 68,630 | 68,630 | | | 68,630 | - | 0.0003 |
| Discretionary | Non-Departmental-Salary Adjustments | 150,000 | 150,000 | | | 150,000 | - | 0.0007 |
| Discretionary | Non-Departmental-Retirement Incentives | - | - | | | 0 | - | 0.0000 |
| Discretionary | Non-Departmental-Other Benefits (Retiree Health Ins) | 696,000 | 696,000 | | | 696,000 | - | 0.0034 |
| Discretionary | Non-Departmental-Insurance Settlements | 50,000 | 50,000 | | | 50,000 | - | 0.0002 |
| Discretionary | Non-Departmental-Adequate Public Facilities Reimb | 2,018 | 2,018 | | | 2,018 | - | 0.0000 |
| Discretionary | Non-Departmental-Contingency | 262,686 | 262,686 | | | 262,686 | - | 0.0013 |
| 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 | 50,000 | 50,000 | | | 50,000 | - | 0.0002 |
| Discretionary | Other Contributions-Criminal Justice Partnership | 131,347 | - | | | - | 131,347 | 0.0000 |
| Discretionary | Other Contributions-Economic Development Corp | 262,000 | 262,000 | | | 262,000 | - | 0.0013 |
| Discretionary | Other Contributions-Sales Tax Fire Districts | 510,412 | 510,412 | | 510,412 | - | - | 0.0000 |
| Discretionary | Other Contributions-All Star Challenge | 10,000 | 10,000 | | | 10,000 | - | 0.0000 |
| | Non Departmental Revenues | - | (67,000) | 230,000 | | (297,000) | 67,000 | (0.0015) |
| | Unrestricted Sales Tax Revenues | - | - | | 27,766,803 | (27,766,803) | - | (0.1360) |
| | Delinquent Property Tax | - | - | | 2,449,000 | (2,449,000) | - | (0.0120) |
| | Deferred Property Taxes | - | - | | - | 0 | - | 0.0000 |
| | Total | 8,489,977 | 8,081,191 | 230,000 | 30,726,215 | -22,875,024 | 408,786 | (0.1121) |
| DEBT SERVICE - OTHER | | | | | | | | |
| Mandated | Other Debt Service | 12,042,243 | 12,042,243 | | | 12,042,243 | | 0.0590 |
| | Total | 12,042,243 | 12,042,243 | | | 12,042,243 | | 0.0590 |
| TOTALS | | 203,399,704 | 184,917,072 | 13,749,389 | 42,807,439 | 128,360,244 | 18,482,632 | 0.6300 |
| * Total includes mandated as well as discretionary services | | | | | | | | |

