Annual Budget

Cabarrus County, North Carolina

Fiscal Year 2014–2015

Building Cabarrus

Cabarrus County Accolades and Awards

Department	Award	Awarding Agency	Description
ITS	Controlling the Cost of Government	CCOG	Collaborative Technology Services Initiative with Local Education Agencies
ITS	Winner of 2013 Digital Counties Survey	The Center for Digital Government and the National Association of Counties (NACo)	The ITS Department progressively pursued innovative programs and partnerships with other County departments, school districts and local jurisdictions. The increased use of technology allowed for more transparency, the ability to do more with less and improved service delivery by the County.
Human Resources	Healthiest Employers 4th Place	Charlotte Business Journal	
County Manager	Healthiest CEO	Charlotte Business Journal	Pam Dubois First place
Active Living and Parks	Senior Games Participant 4 Gold Medals	Senior Games	Walt Jakubek won in 85-89 category
Active Living and Parks	volunteers logged 8847 hours of service	Corporation fo National and Community Service	hours were valued at $ 186,140
Active Living and Parks	Director was nominated for Golden Helmet Award	Cabarrus CVB	Award for Hospitality
Active Living and Parks	Director inducted into Hall of Fame	Hartsell Athletic Association	
Child Support Enforcement	Supervisor of the Year- Nicole Drummond	DHS	Peer nominations and Senior Management Selection
Child Support Enforcement	Employee of the Year- Shea Laws	DHS	
Child Support Enforcement	Meeting and Exceeding Goals in All Federal Incentive and Self-Assessment Areas	Federal Government	Cabarrus County was the only County in the state to achieve both federal categories
Child Support Enforcement	Most Improved in the Percentage of Establishment Area of Self Assessment	North Carolina State Government	Achieved a 32.7% increase
Child Support Enforcement	Most Improved in the Federal Incentive of Percentage of Cases Under Order	North Carolina State Government	Achieved a 6.99% increase
Child Support Enforcement	Child Support Banner Winner of 3 awards: Best Overall, Best Theme Related and Third Pace in "People's Choice" Award	NC Child Support Council	
Emergency Management Services	2014 Mission Lifeline Silver Award	American Heart Association	Consistently exceeding core measures over time for the management of patients experiencing heart attacks
Emergency Management Services	2014 "Friends of the CTE Award		Recognizes contribution of EMS to the technical education program of Cabarrus County schools
Cabarrus Arena and Events Center	Prime Site Award	*Facilities Magazine*	Honors facilities which have been nominated by event managers and promoters, for their customer service and management achievements.
Cabarrus Arena and Events Center	Finals of the National Box Office Stars Award	*Venues Today Magazine*	Brenda Clem made it to the finals for one of three of these awards
Library	Friend of the Year Award- Betty Ritchie	NC Public Library Directors Association	
Library	Outstanding Adult Program 411 Community Read featuring *The Hunger Games*	NC Public Library Directors Association	
Library	Outstanding Staff Development Project	NC Public Library Directors Association	Staff Training Manual
Library	Excellence in Innovation Award	LGFCU	Public Information/Participation Category
Fair	***2013 IAFE Hall of Honor Communication Awards*** Magazine Advertising Advertising Poster Promotional Advertising (2 individual awards) Best Non-Traditional Advertising Effort Advertising Specialties Radio Advertising Television Advertising Electronic Newsletter Communications Interactive Web Advertising Best Overall Advertising Campaign ***2013 IAFE Competitive Exhibits Awards Program*** Competitive Exhibit Display Method ***2013 IAFE Agricultural Awards Program*** Overall Agricultural Program for the Non-Agricultural Public Special Agricultural Educational Program for the Public Printed Material Developed and Produced by a Fair to Promote Agriculture Programs Fair and Partner Joint Exhibit Program in Agriculture	International Association of Fairs and Expos (IAFE	
	Media Award	North Carolina Association of Agricultural Fairs	
	North Carolina Commissioner of Agriculture Award	North Carolina Association of Agricultural Fairs	
	Special Recognition for Service at the North Carolina State Fair	North Carolina Association of Agricultural Fairs	

**In 2014, the U.S. Census released data ranking Cabarrus County as one of the top 100 fastest-growing counties in the nation. Building Cabarrus is reflective of this exciting time in our history that includes an upswing in economic trends; population; residential, commercial and industrial growth; and supporting infrastructure.

Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2014-2015

Prepared by
Cabarrus County Finance

Mike Downs
County Manager

CABARRUS COUNTY

Board of County Commissioners

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

Elizabeth F. (Liz) Poole (Chairman)

Larry M. Burrage (Vice Chairman)

Christopher A. (Chris) Measmer

Stephen M. Morris

Jason A. Oesterreich

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Cabarrus County

North Carolina

For the Fiscal Year Beginning

July 1, 2013

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, 2013. 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.

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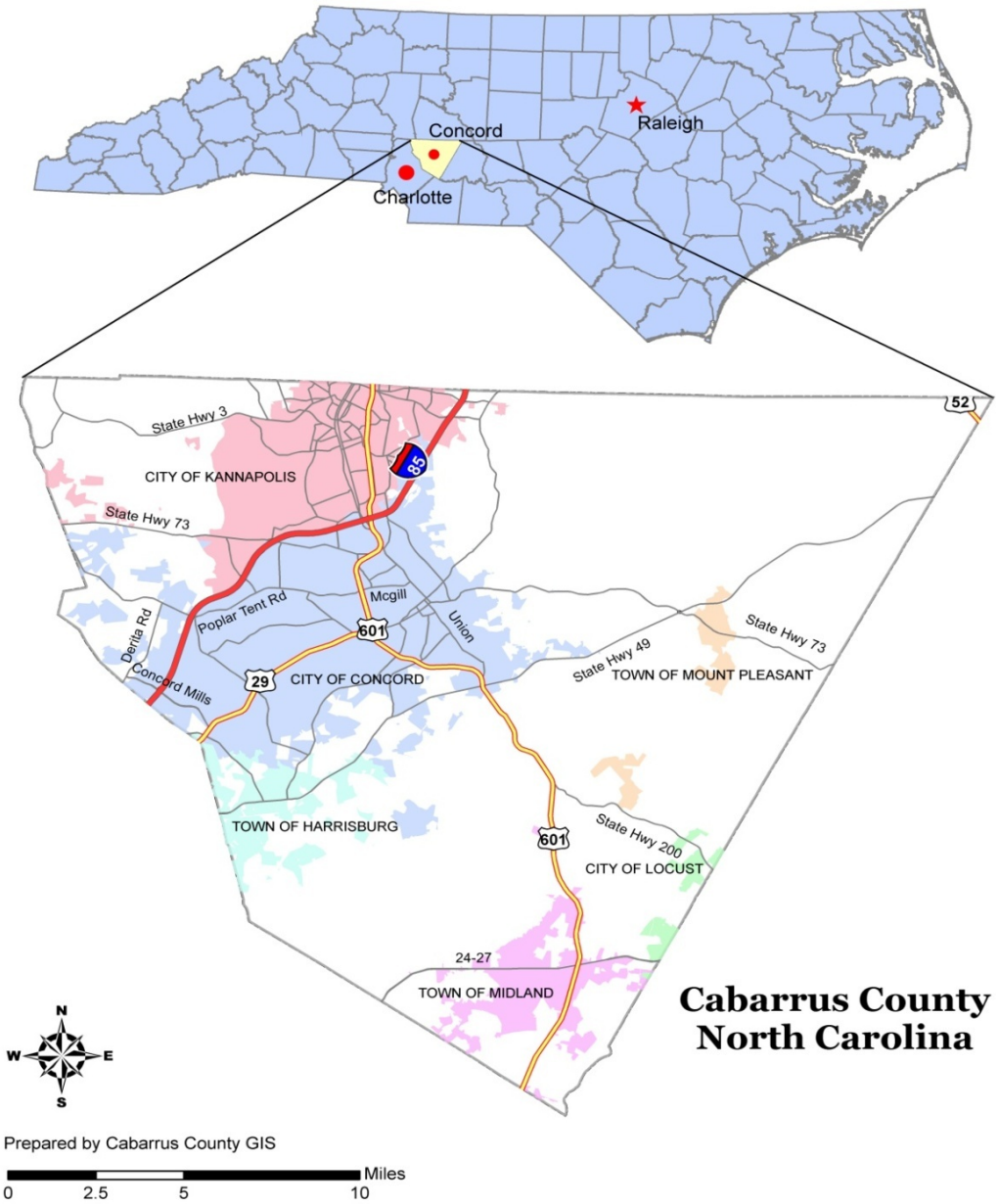
Introduction

INTRODUCTION TO CABARRUS COUNTY, NC

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 six 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, Midland , and part of the City of Locust are the remaining smaller municipalities located in the County.



Introduction

FY 2014 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
- Mission statement
- Legal basis of service – i.e., is it mandated, and if so, at what level
- Program Overview
- Expenditures for Personnel Services, Operations, and Capital Outlay (prior fiscal year's "ACTUAL", original budget as "Adopted", current year as of April 2014 "Revised", and "Adopted Budget" for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year's "ACTUAL", current year original budget as "Adopted", current year as of April 2014 is reflected as "Revised ", and "Adopted Budget" 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's "ACTUAL", original budget as "adopted", current year as of April 2014 as "Revised", and "Adopted Budget " for the upcoming fiscal year.

The Adopted Annual Budget Document for FY 2015 contains the following sections:

Introduction

This section contains brief introductory information, the Reader's Guide, and a County profile. It also explains the strategic planning process.

Budget Message

The Budget Message is the County Manager's synopsis of the FY 15 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.

Financial Structure, Policy, and Process

This section explains the County organizational chart, fund structure, fund relationships and descriptions, financial policies and budget process.

Budget Summary

The Budget Summary presents summary level information for revenues and expenditures. 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, Landfill Fund, 911 Emergency Telephone Fund, and Health Insurance Fund.

Program Matrix

This section contains information about General Fund programs according to service and funding requirements. Information is presented in two formats: By Funding Requirement and By Service Area Function.

Position Summary

This section presents comparative summary level information for full-time equivalents (FTE) data by service area and department for Fiscal Years 2013 through 2015. New positions and personnel changes are also illustrated in this section.

Five Year Financial Plan

The Five Year Financial Plan section contains a forecast of fund balance, revenues, and expenditures for the five-year period beginning with the adopted budget for the upcoming fiscal year.

Capital Improvement Plan

This section outlines the Five-Year CIP (Capital Improvement Plan) for Cabarrus County from the adopted budget through five years. It also contains the budget for the prior year as well as a forecast for years beyond the five years.

Departmental Information

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

Education

This section includes information on funding regarding current expense, capital outlay and debt service for schools and the Community College. It also includes ADM information and per pupil funding information.

Other Programs

This section includes information regarding non-departmental funding, Contributions to Other Funds, and Contributions to Other Agencies.

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, statistical/demographic information, a list of acronyms found throughout this book, a glossary, department directory, and an index

Introduction

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 County, on the northwest by Iredell County, 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 six 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, and the City of Locust are smaller municipalities in the County. Concord is situated approximately 135 miles from the state capitol, Raleigh, North Carolina, and 25 miles northeast of the state's largest city, Charlotte, North Carolina. The County serves an estimated population of 187,226. 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 ten counties located in the Charlotte-Concord-Gastonia, NC-SC Metropolitan Statistical Area (the "Charlotte MSA"), which consists of Cabarrus, Gaston, Iredell, Lincoln, Mecklenburg, Rowan and Union Counties in North Carolina and Chester, Lancaster and York Counties in South Carolina. The Charlotte MSA, which is anchored by the City of Charlotte, is the economic center and the 23rd largest metropolitan area in the United States.

Consistent with its vision and goals, the Board of Commissioners seeks to engage the community to identify and understand a sustainable resilient and robust local economy, and develop strategies that lead to success through large business diversification and small business development.

The County's prior rapid growth, largely attributable to the County's position in the Charlotte metropolitan region, slowed as a result of the global recession but is beginning to rebound as the global economy recovers. The County believes that its short-range and long-range planning has provided the necessary infrastructure to accommodate anticipated growth, and the County cooperates with its municipalities in economic recruiting and development efforts.

The Cabarrus Economic Development Corporation ("CEDC"), serves as the primary recruiting and marketing entity. The CEDC is administered by the Cabarrus Regional Chamber of Commerce; this structure greatly enhances efforts in business retention, expansion, and new business recruitment. Given these changes, combined with the availability of sites within commercial and industrial parks with all municipal services available located near major highways and

interstates, the County expects continued strong economic development in the area. The CEDC has been accredited by the International Economic Development Council which is an independent body that verifies the status of the organization. The CEDC is one of only 36 economic development organizations worldwide which have been accredited by the International Economic Development Council.

Historically, the County's economy was primarily dependent on agriculture and the textile industry, but the County's proximity to Charlotte and access to major interstate highways have helped diversify the County's economy through investments in biotechnology, healthcare, manufacturing, industrial and business parks, warehousing and distribution, entertainment and hospitality, motorsports, retail, and aviation.

A summary of significant recent developments in these industries follows:

Biotechnology

The former Pillowtex properties in Kannapolis have been redeveloped as a major mixed use development with the centerpiece of the development constituting the North Carolina Research Campus (the "Research Campus") for biotechnology and nutrition research, which includes facilities for eight major North Carolina universities. At the center of the Research Campus is the 311,000 square foot David H. Murdock Core Laboratory, which houses the David H. Murdock Research Institute, a nonprofit contract research organization. Other campus facilities include NC State University Plants for Human Health Institute's building and the UNC Chapel Hill Nutrition Research Institute Building. A sixty thousand square foot Medical Office Building opened in 2013 and DataChamber is building a 50,000 sq ft research facility on the campus.

To facilitate further development on the Research Campus and finance public improvements, the City of Kannapolis has created the North Carolina Research Campus Financing District (the "Development District"), pursuant to the State's project development financing act. This district is comprised of approximately 863 acres within the County and Rowan County. The Development District was created to finance infrastructure within and around the Development District to support the Research Campus. The boundaries of the Development District were created to capture the area in which such infrastructure was needed. The Research Campus is approximately 240 acres within the Development District. The development plan for the Development District contemplates that, when completed, the Research Campus will include more than 2 million square feet of office and laboratory space, 600,000 square feet of new retail and commercial space, 400,000 square feet of academic and civic space and approximately 1,100 new residential units. The total estimated cost of the Research Campus project is expected to exceed $1 billion. As part of their commitment, the City of Kannapolis will begin construction on a new municipal building on the campus in 2014.

The City of Kannapolis issued $35 million in limited obligation bonds in 2011 (the "Kannapolis Bonds") to finance public infrastructure in the Development District. Pursuant to an Interlocal Agreement between the County and the City of Kannapolis executed in connection with the issuance of the Kannapolis Bonds, the County has agreed to pay a portion of its incremental ad valorem tax revenues actually collected in the Development District to the City to be used for the payment of not more than half of the annual payments of principal and interest due on the Kannapolis Bonds. These payments began in FY 2013 and end in FY 2027, and range (subject to a "Maximum County Contribution" ceiling) from a low of $1,421,804 in FY 2013 to a high of $1,513,677 in FY 2021, and total $22,523,021.

Healthcare

The County economy is emerging as a significant provider of healthcare services; the largest single employer in the County is Carolinas Medical Center (CMC) NorthEast. The hospital is located in Concord and has 457 active licensed beds. CMC NorthEast is the second largest hospital facility in the Carolinas Healthcare System (CHS) network of healthcare facilities, which is the largest healthcare system in North and South Carolina and is the second largest public, multi-hospital system in the United States. CMC NorthEast provides a full range of tertiary and surgical services for residents of the County and surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children's Hospital,

Introduction

The Hayes Family Center, The Batte Cancer Center, The Sanger Heart & Vascular Institute and a number of other specialized services and facilities. CMC has also built satellite facilities in Kannapolis and Harrisburg.

Manufacturing

The principal products manufactured in the County include optical fiber, textiles, food, printing and publishing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery products, transportation equipment, and corrugated packaging.

Corning, Inc.'s fiber optics facility in the southeastern part of the county, which had been "mothballed," has reopened and is in the process of completing two expansions. Philip Morris, Inc., which was the largest manufacturer in the county, closed its Concord facility at the end of July 2009. The facility encompasses over 2,100 acres and 2.4 million square feet. The Philip Morris campus was sold to Victory Industrial Park LLC in April 2014. It is unknown at present what will be done with the facility and the property.

Other manufacturers are described in the following entry for "Industrial and Business Parks."

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 in Harrisburg (developed by an arm of Charlotte Motor Speedway), has been expanded with a second road for further industrial development. It is served by rail and all utilities.

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. Northeast Outpatient Surgery Center opened in Copperfield last year, and most recently Charlotte Eye Ear Nose and Throat has completed a new facility. 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. ACN Communications moved its world headquarters to Concord December 2008. The telecommunications direct-sales company occupies a 140,000 square foot office building that combines all of their existing facilities into one at a cost estimated to be approximately $18 million.

The International Business Park is located near an interchange on I-85. The owners of the International Business Park actively pursue private investment from around the world. In early 1991, the Oiles America Corporation, a Japanese company, opened a manufacturing plant for self-lubricating bearings on approximately 25 acres. They completed an expansion of the facilities in 1997 and 2013 and currently employ 165 persons.

In 1991, Legrand/Pass & Seymour, 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. 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 265 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.

Introduction

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 420 persons.

In addition, Bonitz, a flooring contractor, opened a 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.

Walker Marketing, Inc. a Charlotte-area full service marketing communications firm moved its headquarters to Concord in September 2006 to expand office space and offer new services to clients including mediation and hosting focus groups. The new facility was designed by BJW Architecture another firm of the International Business Park. The agency serves clients regionally and nationally in industries such as healthcare, real estate/economic development, food services, construction and government.

Headquartered in Concord's International Business Park, BJW Architecture, Inc. is a full service architectural firm providing complete professional design services for the Charlotte region. BJW Architecture specializes in servicing clients of all sizes in areas including: commercial, financial, industrial, institutional, medical, multi-family housing, office space management, recreational, religious, restaurants and retail facilities. BJW Architecture occupies 1,500 square feet of the 10,000-square-foot building.

PreGel AMERICA is the U.S. division of PreGel, a global specialty dessert ingredient company headquartered in Italy. PreGel is the largest global manufacturer and distributor of ingredients for gelato, sorbetto, frozen yogurt, semifreddo, pastries and more, and has a presence on every continent. May 2008, PreGel AMERICA opened its U.S. headquarters in Concord, housing Administrative Offices, Professional Training Center, Warehouse and Research & Development departments under one roof to accommodate customer's ongoing business needs. PreGel AMERICA recently opened an $11.4 million expansion to the facility.

Celgard, LLC, the largest supplier to the lithium battery industry, built a two-phase battery separator and research facility at the Park.

The most recent addition is an 87,000 sq ft speculative building. It has been constructed in the Park and will be completed in 2013. The facility is expandable up to 144,000 sq ft.

Four additional speculative buildings are being constructed in Cabarrus County. A 360,000 sq ft facility in Afton Ridge Business Park (Kannapolis) broke ground in March 2014. The Silverman Group broke ground on two spec buildings, a 400,000 sq ft facility and a smaller building of 150,000 sq ft, at the Concord Airport Business Park on Derita Road. A fourth spec building is being instructed by Trinity Partners at the corner of Poplar Tent Road and International Drive in May 2014.

Currently other multiple acre sites are under consideration by incoming projects.

The West Winds Industrial Park is located directly across from the airport entrance. The first phase, 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.

Introduction

The most recent announcement for West Winds is the redevelopment and new construction for a Cabarrus County legacy company – S & D Coffee & Tea. In November 2012 S & D announced a $97 million expansion and the addition of 200 jobs at an average wage of $36,311. The expansion will boost its production of coffee, tea, and extracts.

The Midland Business Park and Intermodal Facility is a future business park to be built near NC Highway 24/27 and Highway 601. Aberdeen Carolina and Western Railway are working to develop the 70-acre business park to permit the relocation of an intermodal facility, as well as, additional distribution facilities. There are sewer infrastructure needs which are challenges to bringing rail projects to the sites but the Town of Midland has begun to address these challenges.

The Kannapolis Gateway Business Park is an 85-acre park is located one mile from an interchange on I-85 and features approximately 753,000 square feet of industrial space and a 12 acre retail center. 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 there. It is currently occupied by a distribution firm.

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 interstate 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); 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; and Rug & Home, headquartered in Asheville, opened a 96,000 square foot retail and distribution warehouse in Kannapolis April 2010, creating between 40 and 75 jobs. SP Richards, a business products distributor built a 200,000 sq ft distribution facility in late 2012 and created 67 jobs. Distribution Technologies is located in a formerly dilapidated 60,000 square foot distribution center. This facility, formerly plagued by vandals, has brought new life and nearly 100 jobs.

Entertainment and Hospitality

Another example of the County's diverse economy is Charlotte Motor Speedway ("CMS"), a major sports and recreational facility which regularly hosts activities that draw over 167,000 people. Each year, CMS hosts nine primary events, including three major NASCAR racing events that extend over a ten-day period for each event. Facilities at CMS include a seven-story office building and conference center topped by a restaurant and private club. The zMAX Dragway is also located on CMS property. It opened in 2008, where it hosts several events including four NHRA-sanctioned events in a $60 million drag strip facility. The larger facility includes a dirt track that hosts multiple events.

The City of Concord and Embassy Suites Hotels constructed a Convention Center and full-service hotel on Bruton Smith Boulevard. This complex is located equidistant between CMS and the Concord Mills Mall. Other hotels have located in this area, including Great Wolf Lodge, which has the largest indoor water park in North Carolina.

Motorsports

The County is home to CMS, NASCAR Research & Development, World Racing Group, the Dirt Track at CMS, Concord Motorsports Park, Motorsports Radio Network, zMax Dragway, four driving schools, Hendrick Motorsports, Roush

Fenway Racing, Earnhardt Ganassi Racing with Felix Sabates, Richard Petty Motorsports, Stewart-Haas Racing, Wood Brothers and several other motorsports-related businesses.

Recent developments involving motorsports businesses include the building of a $40 million wind tunnel by California-based Windshear. It is the only publicly available wind tunnel in North America using "rolling road" technology. This facility allows for full-scale testing of race cars at speeds of 180 miles per hour. Wood Brothers relocated its operations to a 123,000 square-foot building in Harrisburg. Stewart-Haas Racing opened a state-of-the-art, 140,000 square foot racing facility which doubles the size of its former facility. JHE Productions is located in the Harrisburg area near the Saddle Creek facility and operates out of a 46,000 square foot building.

Retail

In 1997, The Mills Corporation and the 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. It 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 and continues to create additional spin-off retail development on adjacent properties. Such development includes Wal-Mart, Lowe's, and Academy Sports + Outdoors which makes the area a primary retail center for the entire MSA.

The owner of Concord Mills Simon Properties partnered with Merlin Entertainment and opened a new $10 million Sea Life Aquarium at Concord Mills in 2014. The aquarium is expected to generate 350,000 additional visits to Concord Mills as a result.

There are a number of new retail centers that have been constructed or are under construction throughout the County as a result of the population increase that has occurred. Some of these are part of much larger mixed-use developments that also include services, employment and residential uses. For example,
the Northlite Center, in the northern part of the county, is anchored by Sam's Club, Wal-Mart, Kohl's, and Hobby Lobby. Academy Sports opened two new outlets including one adjacent to Northlite. 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 Super Target, Marshall's, Best Buy, Dick's Sporting Goods and other retail stores and restaurants. This center is located at the intersection of I-85 (Exit 54) and Kannapolis Parkway the business park section has added its first tenant (S.P. Richards), and a 414-unit apartment complex has recently opened its first phase.

Aviation

The City of Concord continues to develop and operate a general aviation reliever airport on approximately 750 acres adjacent to I-85 at exit 49. This facility, known as Concord Regional Airport is operated as an enterprise fund department of the City, has a 7,400 foot fully instrumented and strengthened runway that can accommodate all types of aircraft up to a Boeing 737 size.

Concord Regional Airport facilities include 12,500 SF terminal building, maintenance facility, fuel farm, on-site fire station, sixty-seven T-hangars, eight large conventional storage hangars, eleven privately leased or developed corporate hangars, and over twenty-five acres of aircraft parking ramp space.

The airport opened in the fall of 1994. The total initial 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).

Introduction

There are currently 170 aircraft based at the airport with a combined taxable value of over $120,000,000.

The airport is open 24/7/365 and, to enhance aviation traffic safety, the airport has contracted air traffic control services sixteen (16) hours daily with extended hours during race events. For these events there are specialized aircraft fire and rescue on site.

Numerous businesses operate at the airport including a full service aircraft maintenance facility, five flight schools, two aircraft charter services, three aircraft detailing services, air ambulance service providers, and a helicopter radio platform service. The airport is also home to many NASCAR corporate aviation flight departments including Hendrick Motorsports, Stewart Haas Racing, and Joe Gibbs Racing. In addition, many other NASCAR teams utilize large aircraft commercial charter flights that operate at the airport.

A 2012 economic impact analysis determined that the Concord Regional Airport has a $175,790,000 economic contribution, annually supporting almost 2,000 jobs in the Cabarrus County region!

Additional development and growth is expected to continue at the airport. Concord Regional Airport is now offering commercial flights through Allegiant Air. Service began in December 2013. Facility improvements include vehicle parking enhancements, passenger processing facilities, new control tower, and additional hangars. These improvements will make it possible for additional revenues, based aircraft, and new services for the community ensuring Concord Regional Airport remains a critical economic generator and community asset for the City and Cabarrus County.

Three industrial and two commercial business parks are located adjacent to west side of Concord Regional Airport and include various size lots and buildings, access roads, and utilities. Currently there are over 14 buildings and additional land area for future development. Some major tenants in these business parks are the NASCAR Research and Development Center, Earnhart Ganassi Racing Headquarters, Roush Fenway Racing Shops / Headquarters / Museum, Richard Petty Motorsports, DIRT Motorsports Headquarters, and Flyright Inc.

Introduction

KEY COMPONENTS OF STRATEGIC PLANNING

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.

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

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 strategic path for the County and its departments.
The County's strategic plan identifies measurable outcomes to guide our progress in the years to come.

Through this initiative, County departments implemented strategies and performance measures to achieve 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.

The vision for the County summarizes its desired future state and special character of the community. The **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.

The mission defines the County's purpose and explains its roles in terms of achieving our vision, intended outcomes and serving our citizens. 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 County's core values are the essential beliefs and principles that determine how the County carries out its mission and provides guidance and inspiration for the people who work for the County so that the Board of Commissioners and County staff may all pull in the same direction and toward the same goals.

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 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 outcomes for each goal statement. These outcomes include initiatives that will support and achieve each goal.

The following tables outline the Boards five goals and outcomes associated with each. Progress and results will be monitored and refined over time, and the Board of Commissioners will continue to review and update its outcomes annually.

Introduction

PERFORMANCE SUMMARY

GOALS		ACHIEVEMENT STAGE
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.	PROGRESS
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.	PROGRESS
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.	PROGRESS
Goal 4	Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.	PROGRESS
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.	PROGRESS

FY 2014 ACHIEVEMENT LEGEND		Count	Percent
SUCCESS	Goal or Objective has been achieved	5	45%
PROGRESS	Strategies or initiatives have been implemented	4	36%
PLANNING	Strategies or initiatives are under development	1	9%
NO DEVELOPMENT	No action taken	1	9%

STRATEGIES

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.

ACHIEVEMENT	OBJECTIVE
SUCCESS	▪ 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". ▪ 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.

PROGRESS	▪ Approve a financing plan to fund the school systems' five-year critical needs. ▪ Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. ▪ Develop a single comprehensive plan which focuses on sustainability efforts and defines areas for future utility extensions, land uses and densities, consistent, high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC).
NO DEVELOPMENT	• Work with the school boards to determine any advantages in offering more distance learning classes.

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.

ACHIEVEMENT	OBJECTIVE
SUCCESS	• Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.
SUCCESS	▪ Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement. ▪ Create a regional, redundant 911 Communications System.
PROGRESS	▪ Assess school sites for adequate space/access/water supply for emergency and preparedness activities. ▪ Launch the special needs registry to assist citizens in their specific needs during crisis situations. ▪ Complete plan to include public safety message on Channel 22 ▪ Implement a disaster debris management plan to enhance our capabilities to facilitate the performance of county services during and after a debris-generating incident.

Introduction

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.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	▪ Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed.
PROGRESS	▪ Institutionalize a joint school facilities planning and construction committee and collaborate with the school boards to develop cost-effective and comprehensive construction standards. Also consider alternative uses of school buildings after hours.

Goal 4. Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.	
ACHIEVEMENT	OBJECTIVE
PROGRESS	▪ Educate citizens about county issues. ▪ Improve public involvement in decision-making.

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.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	▪ Use the new Community Needs Assessment to guide a collaborative community effort to consider the needs and issues raised by the Assessment. 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.
PLANNING	▪ Hold an extensive work session for information gathering and strategy development in the area of economic development.

Budget Message

May 19, 2014

Honorable Chairman and Members of the Cabarrus County Board of Commissioners,

I am pleased to submit to you the recommended Cabarrus County Operating Budget for fiscal year 2015. This budget was prepared in accordance with the General Statutes of North Carolina and the Local Government Budget and Fiscal Control Act. The Board of Commissioners' mission, vision, and strategic goals provided valuable structure and guidance in the preparation of this balanced budget. Included in this comprehensive document are the expected revenue projections and proposed operational expenses for the 2015 fiscal year.

Beginning in October 2013, County staff worked together to implement a 360 degree review of the relevancy, effectiveness, and efficiency of all Cabarrus County programs and services. This review included research, evaluation and consideration of changes in staffing levels; and consolidation of departments, and privatization of programs and/or services. As in the past, some of these considerations are included in the proposed budget. At the core of this budget is a balance of identified public needs and general operations that will enable Cabarrus County to move forward in the best interest of our residents.

I recommend for consideration a General Fund Budget of $209,684,590 which represents a 1.77 percent decrease in spending from the FY 2014 adopted budget. To fund the budget as proposed will require the adoption of an ad valorem tax rate of 70 cents. The proposed budget maintains existing levels or lower levels of spending in most departments and provides for growth in areas with increased service demands in order to meet the future needs of the County.

Short-Term Economic and Operational Impact on the County Budget

1. We are fortunate that the economy is experiencing positive economic growth, which is estimated to increase ad valorem and sales tax revenues by $4 million in FY15. Based on past history of actual collections, projected estimates are less conservative than in the past. They do, however, meet the statutory requirements. We expect the change in sales tax regulations of the State to improve sales tax revenues; but this is very difficult to measure without historical numbers to compare. Although our current year experience does not appear to meet the revenue volume projected for FY2014, using projections from the State and the North Carolina Association of County Commissioners (NCACC) we expect the economy and the sales tax revenues to grow 3 percent for FY 2015.
2. FY 2014 one-time budgeted revenues related to lottery funds, the Tax and Tag Together program for the Division of Motor Vehicles revenues, and debt proceeds totaling $7.8 million are excluded from the FY 2015 budget. This creates most of the net decrease of revenues for FY 2015, which is 1.77 percent.
3. During the Board's Retreat in January of this year, Professor John Chesser shared current trends and projections of expected growth in our County and throughout the

metropolitan region. He magnified the importance of preparing for the impact of this growth and the resulting increase in need for public services, especially for the growing aging population.

4. Cabarrus County is experiencing an increase in residential, commercial and industrial growth and over the past year, this has resulted in increased activity in our Register of Deeds and Planning and Development departments. This supports Professor Chesser's theory of continued growth in construction and population during upcoming years. Certainly the recent sale of the Philip Morris site and the recent announcement of multiple industrial distribution/logistics buildings (shells) bode well for the economy of Cabarrus County and its future. We eagerly anticipate the growth and employment opportunities that these projects will bring to our county.
5. Cabarrus County's current unemployment rate is 5.8 percent. This decrease is very encouraging; however, we will need to continue to create more economic and employment opportunities for our citizens. To do this, our economic and workforce development efforts must continue to market our County, assist existing businesses and industries to grow, train our workforce, and remain flexible enough to adjust to the ever-changing needs of the market. Our community can only achieve this through the combined efforts of our local governments, public/private school systems, and our community college system.
6. The financial impact of Federal health care and State Medicaid reform is unknown at this time. Increased eligibility in both programs has the potential to strain already maximized workloads and service levels within our Human Services department and the Cabarrus Health Alliance. The implementation of the NC Fast and NC Tracks systems by the State have resulted in loss of efficiencies in our local human services operations. Our Department of Human Services is evaluating workloads and work flow in an effort to improve our efficiency and ability to provide services in a timely manner.
7. Operational and Capital needs of the Cabarrus County Schools, Kannapolis City Schools, and the Rowan Cabarrus Community College have continued to grow. As we move forward with future budget discussions, the County will need to establish a comprehensive funding approach that will have to balance the needs and time constraints of the school systems and the ability of the County to fund in an appropriate manner.
8. The Governor has outlined a proposal that will give new school teachers a base salary increase to $33,000 in FY15 and a second increase to move their base salary $35,000 in FY16. In addition, all remaining teachers will receive a 1 percent salary increase. The fiscal impact of this proposal on our locally funded positions is included in the proposed FY15 budget.
9. As the economy continues to improve and service expectations of our citizens continue to grow, we must continue to maintain competitive salaries and benefits of our employees to avoid increased turnover and training costs. At this time, per Board direction at the annual retreat, FY2015 does not include any cost-of-living or merit raises. The budget does include $100,000 for salary adjustments for positions considered below market rate.

Budget Message

Staff have carefully weighed the aforementioned factors and considered their impact on County programs, services, staffing and productivity. The proposed budget ensures that staffing levels, programs and services, and their associated expenditures will address increased workloads, create market-competitive salaries, and meet the needs and expectations of our citizens.

In an effort to create balance, the proposed budget includes some revisions to County operations.

FY2015 Budget Highlights, Priorities, and Issues

1. As Cabarrus County continues to grow our staff appropriately and diligently implements new and innovative strategies to achieve expected outcomes with available and sometimes limited resources. The proposed budget seeks to maximize these outcomes for our citizens by adding a new branch of our library in the Midland and /or southern Cabarrus area and an additional EMS station in the Concord Mills/Speedway area. Both facilities are scheduled to open in the fourth quarter of the fiscal year.
2. The recommended budget provides for the required workers compensation costs to be funded by the current expense budget rather than assigning future fund balance to ensure available funding as demands arise. This funding will be phased in through the general fund budget over the next two years.
3. As a result of the normal budget review process, staff reduced departmental current expenses by approximately $2.7 million.
4. Additional funding ($2,696,438) is proposed for annualized school salary increases and building maintenance for both school systems.
5. Employee Health Plan design changes, approved by the Board of Commissioners, implemented in FY2013 and FY2014 have helped reduce claims costs and avoid plan increases. Cost avoidance through plan changes in FY13 and FY14 were approximately $3.7 million. In addition, employees experienced higher deductibles and loss of available co-payments resulting in the requirement of more personal out-of-pocket payments.
6. Proposed increase in health plan funding for the amount of $234,000 is related to the Affordable Care Act.
7. As you will note in the Five Year Plan, in future years the County will experience more funding challenges as we begin providing additional capital and current expense funding to the schools.

Cabarrus County's economy continues to trend in a positive direction showing signs of increased revenues and employment opportunities within the County. While we hope to enjoy this trend for many years to come, the growth will also bring more residents and greater demands for County programs and services. The proposed budget meets these demands for the next fiscal year by streamlining operations and balancing the needs of County and school operations with the available financial resources in a way that allows both operations remain fiscally sustainable.

Budget Message

In closing, I would like to thank our entire staff for their commitment to maintain and always strive to improve the program and services we provide on a daily basis with limited resources. It is only through their hard work and dedication that the Board's vision and goals are achieved in an effective and efficient manner.

I would like to especially thank Ann Wilson, Finance Director; Paarth Mehta, Budget Analyst; Susan Fearrington, Assistant Finance Director; Becky Crabtree, Accountant; Lundee Covington, Human Resources Director; Pam Dubois, Deputy County Manager; and Jonathan Marshall, Deputy County Manager for their hard work throughout the last six months in preparing this budget.

Respectfully submitted,

Michael K. Downs
County Manager

Note: This budget message is as presented prior to any approval by the Board. The final adopted budget totaled $ 220,454,949, with the General Fund at $ 209,643,419.

Budget Message

EXECUTIVE SUMMARY

The FY15 budget was adopted at $220,454,949, a 17.24% decrease over the FY 14 revised budget and a 2.47% decrease from the FY 14 original budget. The adopted budget appropriates expenditures for each of the county's five annual funds:

Revenues by Source and Expenditures by Category

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
AD VALOREM TAXES	$ 131,171,851	$ 133,692,292	$ 133,692,292	$ 133,866,989	$ 174,697	0.13%
OTHER TAXES	37,634,536	36,859,331	36,859,331	37,953,337	1,094,006	2.97%
INTGOVERNMENTAL - GRANTS/OTHER	20,991,016	20,318,465	19,969,860	20,543,966	225,501	1.11%
PERMITS & FEES	3,999,808	4,075,800	4,075,800	4,344,445	268,645	6.59%
SALES & SERVICES	21,347,106	21,994,835	21,873,822	20,345,515	(1,649,320)	-7.50%
INVESTMENT EARNINGS	10,924,622	151,000	151,000	151,500	500	0.33%
MISCELLANEOUS	1,105,994	252,954	424,213	222,423	(30,531)	-12.07%
OTHER FINANCIAL SOURCES	73,410,133	8,699,118	49,326,336	3,026,774	(5,672,344)	-65.21%
TOTAL	**$ 300,585,066**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**
EXPENDITURES						
PERSONNEL SERVICES	$ 55,567,648	$ 61,107,596	$ 61,197,224	$ 58,987,238	$ (2,120,358)	-3.47%
OPERATIONS	222,563,200	161,619,619	202,687,299	160,184,923	(1,434,696)	-0.89%
CAPITAL OUTLAY	2,117,605	3,316,580	2,488,132	1,282,788	(2,033,792)	-61.32%
TOTAL	**$ 280,248,453**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

The highlighted figures in FY13 include $62,360,000 in refunding of debt and $10,119,619 in investment earnings for debt refunding principal and premiums. FY 14 included $ 40,464,840 for Fund balance appropriated in the Other Financing Sources of Revenues and $ 29,506,500 million in contribution to the Capital Reserve Fund in the Operations Expenditures.

Property tax revenues are projected based on a proposed rate of $0.70 per $100 valuation, the same as in FY 14. The county assesses properties every four years. Properties were last assessed in calendar year 2011 and made effective January 1, 2012. They will be reassessed in calendar year 2015 and made effective January 1, 2016.

Strategic Planning

The proposed budget supports the county's long term strategic plan. The strategic plan has five broad goals for the community, with 11 indicators of performance achievement. Thus far the County has met or is progressing toward meeting 9 or 82% of those performance indicators. Efforts are still underway to develop strategies and initiatives to meet the remaining 2 goals.

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.

Budget Message

GOALS		ACHIEVEMENT STAGE
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.	PROGRESS
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.	PROGRESS
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.	PROGRESS
Goal 4	Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.	PROGRESS
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.	PROGRESS

Overall Budget Summary

Overall, revenues across all annual funds are projected at $220,454,949, a decrease from the adopted FY 14 budget of $5,588,846 or 2.47% and a decrease from the revised FY 14 budget of $ 45,917,705 or 17.24%. The FY 14 revised budget includes $ 40,464,840 in fund balance appropriations. The largest fund balance appropriation was $ 29,506,500 for the transfer to the capital reserve fund followed by $ 5,600,313 appropriated for settlement of APFO lawsuits. $ 5,101,108 was also re-appropriated in FY 14 for uncompleted projects from FY13.

The total taxable property value is estimated at $19,364,626,398, a 2.3% increase from the prior year. At the proposed rate, FY15 property tax revenues, excluding motor vehicles, are estimated at $121,357,066, an increase of 2.9% and $3,151,418 above the FY14 revised budget. Valuations for motor vehicles however, have only increased .1%, (due largely to the new Tax and Tag Together system the state has implemented which uses a 6% lower values scale than Cabarrus County used) and therefore the budget for motor vehicle taxes for FY15 is only $9,452,923. This represents a decrease of $ 2,450,917 from the FY14 revised budget. This decrease is due to the inclusion of four extra months of revenue in the initial year (FY14) of the Tax and Tag Together program. Without that one-time extra revenue in the amount of $2,467,049 the difference is an increase of $16,132. Delinquent revenues are estimated to decline $540,000 primarily due to the new Tax and Tag Together collection system. Overall property tax revenues to include delinquent collections are projected at $133,866,989 which represents a .13% increase ($174,697) over the FY14 budget.

Sales tax revenues have been volatile in FY14 due to refunds to nonprofit agencies. State projections support an increase in FY15. The proposed budget includes a 3% increase, ($1,083,712) in sales taxes for FY15. In addition, the volume of service and corresponding fees are increasing in the Register of Deeds and Construction Standards Departments as the economy improves. The FY15 estimated increase in the Permits and Fees category is 6.59%. The FY15 budget also includes $375,000 in Hold Harmless funding. This is the first year these revenues have been budgeted due to their volatility. We have received an estimate from the State this year which assisted our planning for this item more accurately. It is included in the Intergovernmental-Other category of revenues. Sources of declining revenues in FY15 relate to the $40,464,840 in appropriations of fund balance during FY14 noted above, the use in FY14 of the remaining accumulated lottery proceeds of $ 2.9 million, and $ 2.7 million in Contributions from COPS available in FY14.

Budget Message

These are reflected in the Other Financing Sources category of revenues. Miscellaneous revenues declined from the revised budget by $201,790 primarily related to insurance reimbursements which were $159,335 in the FY 14 budget and will only impact the FY 15 budget as (or if) received, and the loss of the Community Care Program grant of $66,000.

The FY15 budget does not include a cost of living adjustment or merit increases for staff. The local government retirement contribution remained flat at 7.07% for general employees and increased from 7.28% to 7.41% for law enforcement officers. Health and life Insurance costs were reduced from $8,182 per employee to $6,800 per employee resulting in a decrease in expense of over $1.4 million. Overall, the FY15 recommended budget for revenues and expenditures totals $220,454,949 for all of the annual funds; a 2.47% decrease from FY 14 adopted budget and a 17.24% reduction from the revised FY 14 budget. The largest increase in expenditures is in the area of schools. The Board approved a 1% increase for teachers making less than $70,000 during the last five months of FY14. This cost is annualized in the FY15 budget at $2,096,017. An additional $467,285 was added for growth in enrollment. The budget also includes an additional recurring $ 388,114 for building maintenance needs for the schools. Another addition included in the FY 15 adopted budget is the EMS co-station on Weddington Road. This is reflected for the last quarter of FY 15 as we await construction of that facility. The County utilized the state budget template for the Department of Human Services for the first time in FY 15. We are striving to improve the accuracy of our budget in this area. We have also developed position control reports to more tightly manage personnel costs as salaries and wages continue to be difficult to project.

Summary by Function

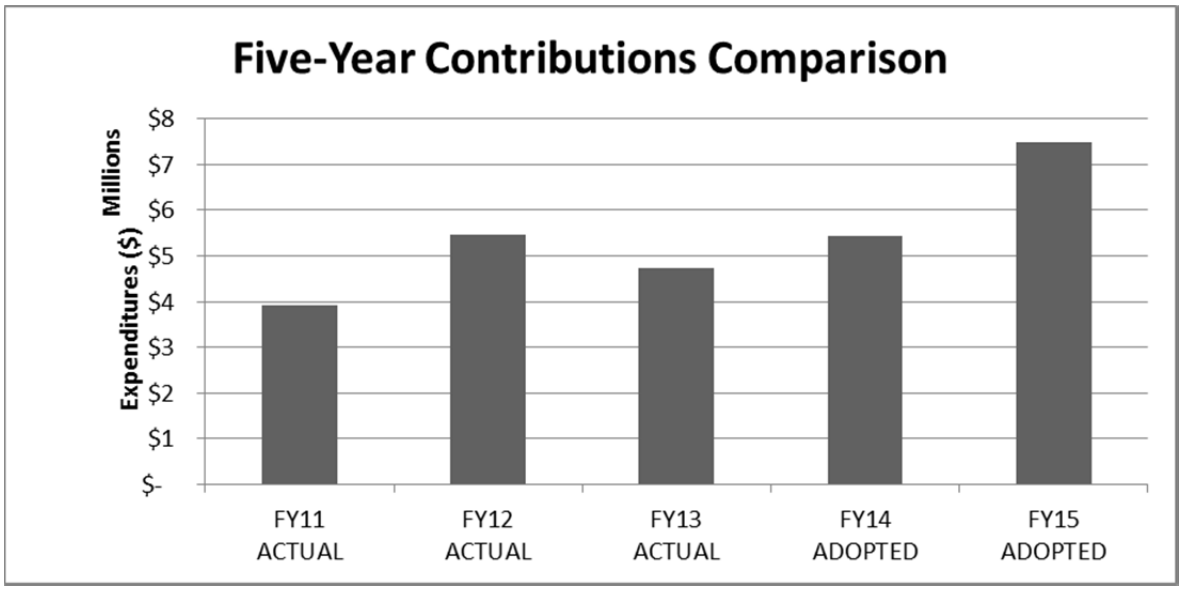
The chart below depicts the overall annual fund expenditure budgets by function over time. Three years of actual figures and two years of budgeted amounts are indicated. Discussion of major changes by function and graphs of these changes follow.

	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 ADOPTED	FY15 ADOPTED
Function					
Contributions	$ 3,923,755	$ 5,456,527	$ 4,742,811	$ 5,421,859	$ 7,492,866
General Government	28,375,772	30,894,998	27,387,221	32,953,767	28,321,054
Public Safety	27,916,284	31,039,882	30,018,595	33,760,552	32,932,209
Economic and Physical Development	2,721,385	3,133,754	2,104,905	3,919,961	4,053,280
Environmental Protection	1,312,509	1,444,202	1,431,497	1,177,735	1,182,455
Human Services	35,883,933	35,884,225	36,199,305	40,861,954	38,752,736
Education	55,554,062	56,336,936	56,347,362	59,752,862	61,166,278
Culture & Recreation	4,654,139	4,957,215	5,657,409	5,835,770	5,243,887
Debt Service	63,549,335	93,615,221	116,359,347	42,359,335	41,310,184
Total	**$ 223,891,174**	**$ 262,762,960**	**$ 280,248,453**	**$ 226,043,795**	**$ 220,454,949**

The highlighted figures in FY13 include $72,479,619 for refunding of debt. FY 12 includes $37,730,250 and FY 11 includes $21,163,703 in refunding of debt.

CONTRIBUTIONS

This function includes contributions to other funds and to other agencies and totals $ 7,492,866 for FY 15. This is an increase of $ 2,071,007, or 38.2%. Contributions of $ 3,920,112 to the school capital projects fund, $535,823 to the Pension Trust Fund, and $ 357,830 to the Arena Fund are included here. Also included is the obligation to the City of Kannapolis per our interlocal agreement of $ 1,509,504 and the sales taxes levied on behalf of fire districts of $ 604,389. Contributions to JCPC for $ 295,111, the medical examiner for $ 98,000, the schools for Special Olympics $ 55,930, the Forester for $90,167, and the Arts Council for $26,000 are included in this category as well. The major change from the prior year is the elimination of $ 332,000 to the EDC, the elimination of $ 125,000 to the Soil and Water capital project fund and the reduction of $ 335,000 in the contribution to the Arena fund. This category represents 3.4% of the total of all funds spending.

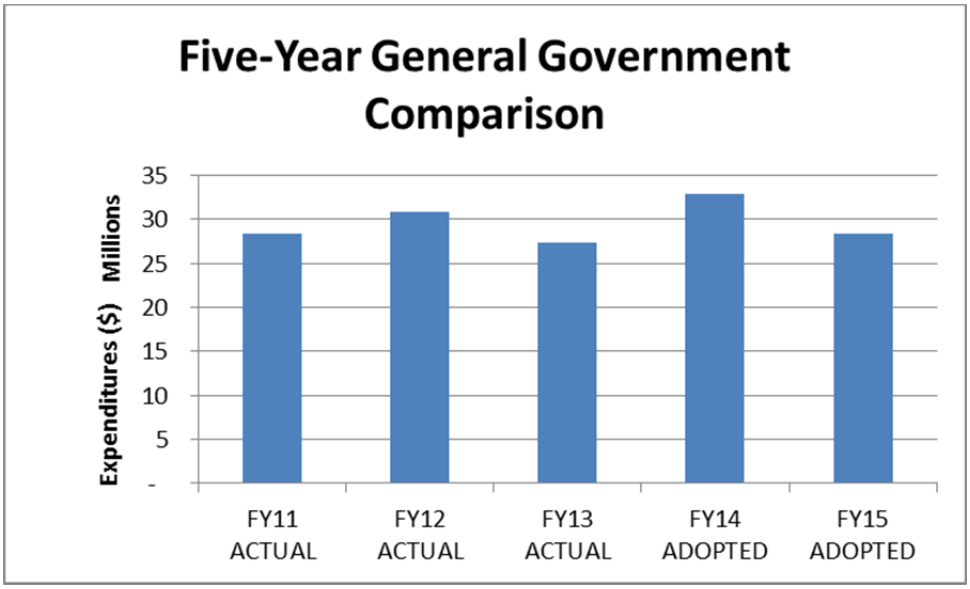


GENERAL GOVERNMENT

Spending in this service area is budgeted to decrease $4.6 million, or 14%, to $28,321,054 in FY 15. This is due to decreases in several areas including: Health insurance, $1,429,575, Non-departmental, $ 1,345,992 (which is composed primarily of reductions in salary adjustments of $ 535,000, reductions in various contingencies of $ 250,000 for fuel, legal and insurance settlements, and reductions in the Board contingency of $ 378,428), General Services reductions of $ 967,289, Information Technology Services (ITS) reductions of $179,575, and County Manager reductions of $164,425. General Government spending comprises 12.85% of the total budget.

FY 14 accomplishments in this area include maintaining Bond ratings of AA+, Aa1 and AA+ and earning the GFOA award of excellence for both the budget and CAFR documents. Not only is our financial position considered healthy, but also our County as a whole. We were recognized as having the Healthiest CEO in Greater Charlotte, leading us to be the 4th Healthiest Employer in the metro. Our Communications and Outreach team continues to receive awards at both national and state levels. In addition, our Information Technology Services department received three distinctions related to the strategic use of technology. The latest of these awards was presented by the National School Boards Association in relation to the County's technology partnership with Kannapolis City Schools. Our employees are our most important asset. Our employees continue to give back to the community, not just by public service, but personally as well. The Helping Hearts & Hands (Ch3) program is a clear representation of that. In FY 2014 employees contributed $42,139 to this annual fund drive to be donated to local nonprofit organizations in the county.

Budget Message

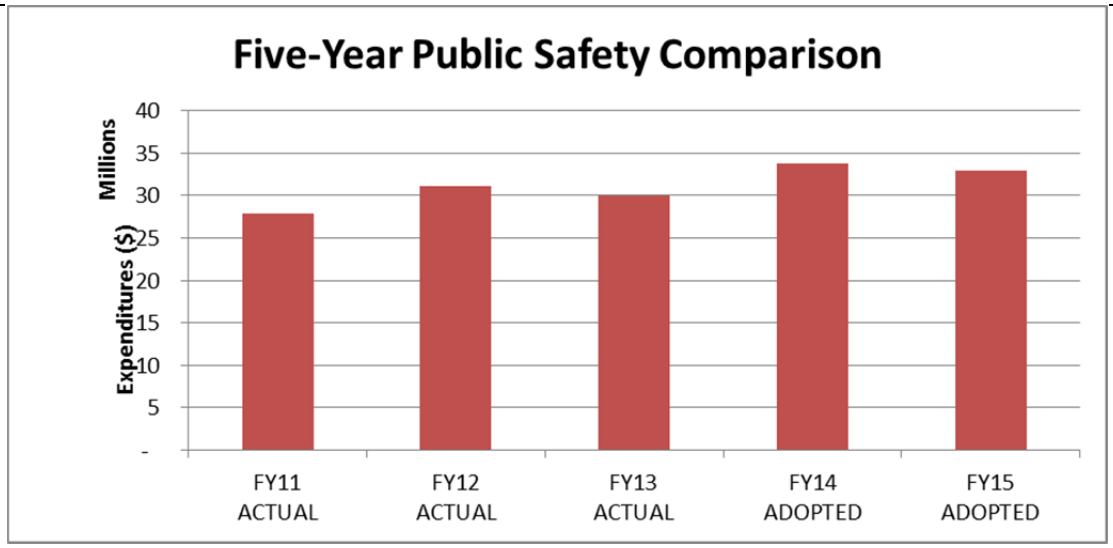


PUBLIC SAFETY

Expenditures for this service area are $32,932,209 for FY 15, an $828,343 and 2.45% decrease from the FY 14 adopted budget. This category represents 14.94 % of the total adopted budget for the upcoming fiscal year. This decrease is the net result of decreased budgets for motor vehicles ($ 228,000), ambulances ($ 126,000), and health insurance ($ 418,810) and increased costs due to annualizing School Resource Officer staff and adding a plan reviewer and permit clerk in Construction Standards. The new EMS co-station is also included with 2.5 FTE's and additional costs of $ 90,700 The population is growing and more public safety services are required in parts of the County where traditionally demand has been lower. As the economy improves, the demand for construction permits has increased as well. Neither trend looks like it will change over the next fiscal year. Fortunately the Sheriff's department grew by eleven positions in FY 14 and the Construction Standards department staff grew by three inspectors to assist with the new growth. The additional 4.5 FTE's added to the public safety functions in FY 15 will help keep up with growth and customer expectations.

Furthermore, the additions will add to the recognition that we receive annually from the American Heart Association and Cabarrus County Schools for consistently exceeding core measures over time for the management of patients experiencing heart attacks. The new positions will help improve response times and the number of cardiac arrest survivors.

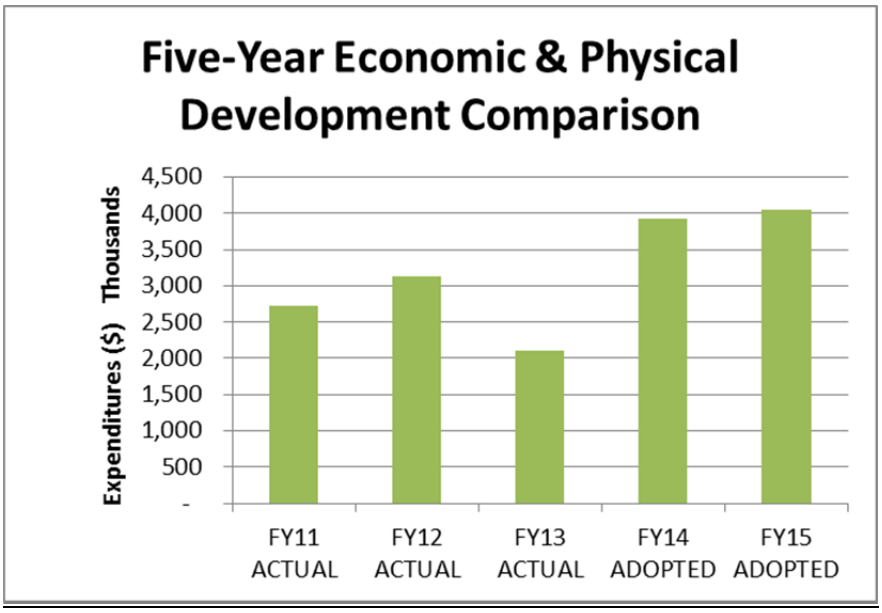
Budget Message



EONOMIC AND PHYSICAL DEVELOPMENT

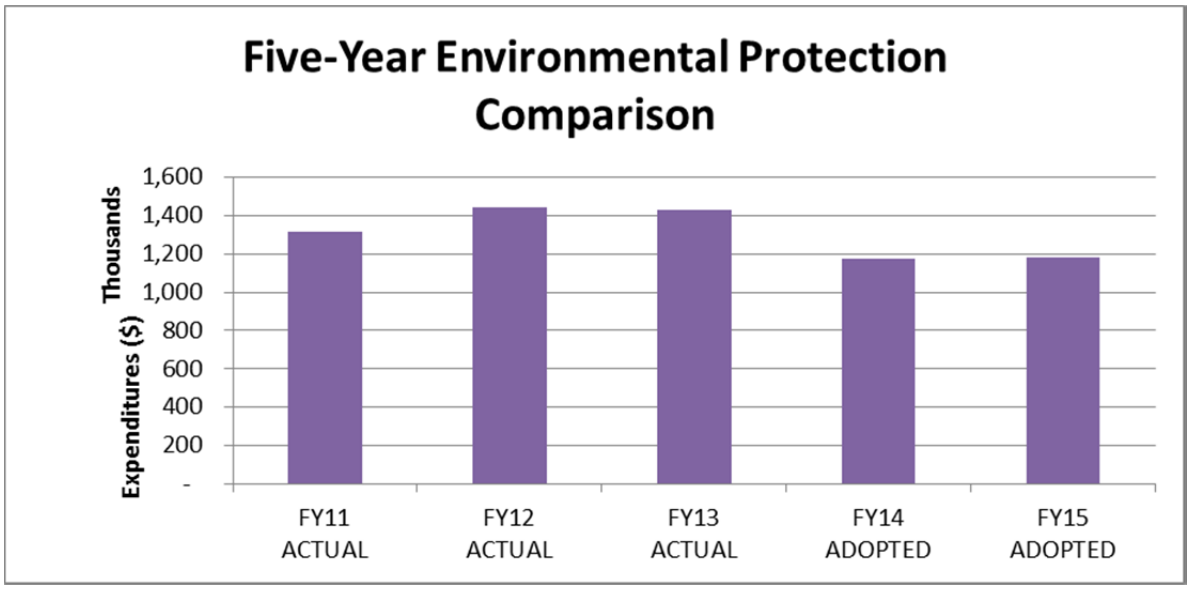
Spending within this service area is projected to increase $133,319 to $4,053,280. This increase is driven by the $279,783 increase in the cost of economic development incentive grants previously awarded and the elimination of the Educational Farm of $ 114,089. These services account for approximately 1.84 % of total expenses for FY 15. The other departments of Community Development, Soil and Water Conservation, and Planning and Zoning, remained flat overall.

FY 15 plans for this area include continuing to reassess and build upon our current local economy and economic development strategies, and develop consistent, coordinated strategies with our community partners.



ENVIRONMENTAL PROTECTION

This service area accounts for less than 1% of the total budget at $ 1,182,455. This category is relatively flat with an increase of only $4,720. This is the result of the Landfill Fund decreasing approximately $6,600 and the Waste and Recycling expenses in the General Fund increasing by approximately $11,000.



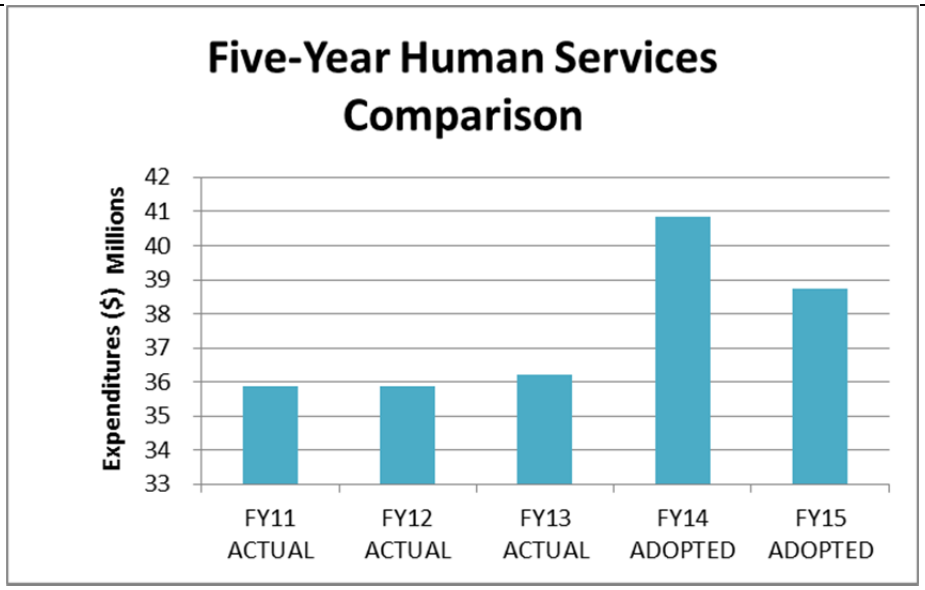
HUMAN SERVICES

Budgeted at $ 38,752,736, Human Services accounts for 17.58% of the total spending for FY 15. This spending level represents a decrease of $ 2,109,218 or 5.16% from the FY 14 adopted budget. Human services continue to experience an increase in the demand for services at all levels. State revenues have unfortunately been shrinking. In FY 2013, some of the departments within this function were consolidated into one space. This space consolidation included Social Services, Transportation, Aging Services and DSS-Legal. In addition to physical consolidation, many of the services provided by this agency were structurally consolidated in FY 14. This re-organization reduced some operational costs, while also increasing the level of services. These efficiencies in service delivery have made accessing services more convenient to the public.

During FY 14 the State required the County to begin using the NCFAST system for Food and Nutrition eligibility services. The rollout was very problematic and is still causing a loss in efficiency in serving clients. The State will require the County to add Medicaid eligibility services on the NC FAST system in FY 15. We are hopeful that the system deficiencies will be worked out before the required rollout deadline. The County began using the state budget template in FY 15 to improve budgeting accuracy. Based on the template calculations and additional changes in our policy regarding child welfare placements, the child welfare budget was reduced $448,307 in FY15. Other areas of reductions were in Transportation, $541,331, Economic Services, $558,470, CAP services, $ 203,422, and Aging-Senior Services, $ 101,825. The DSS-Admin budget increased approximately $ 322,000 as a result of the advantages of coding to that department over direct costing realized through use of the template.

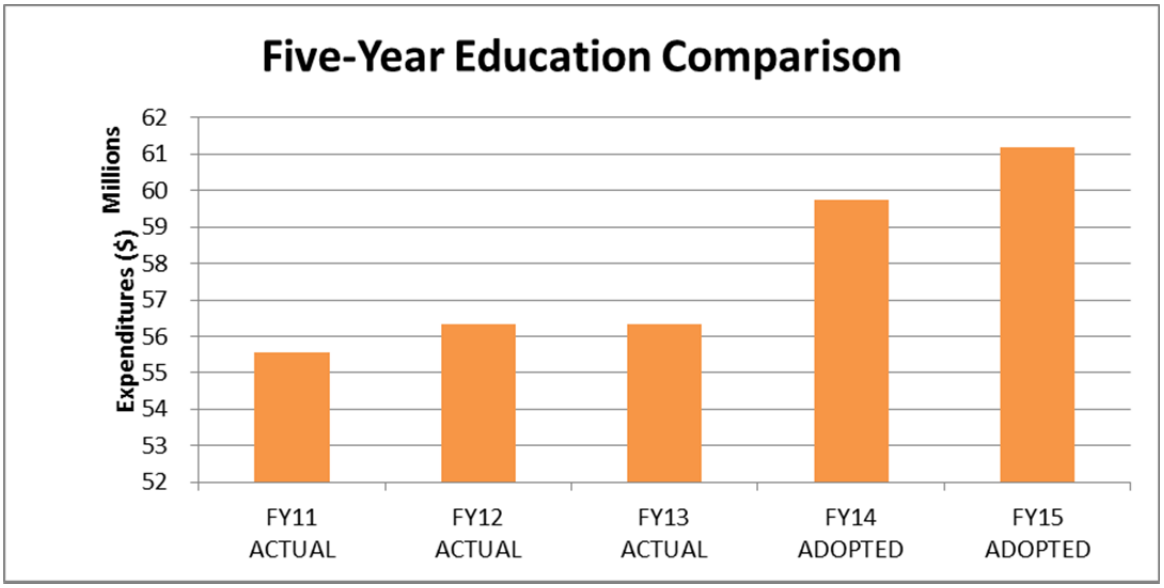
FY 15 includes no additional staff under this category. It is difficult to ascertain the long term effects of the new state software (NCFAST) and FY 15 will be a year of transition to the system and re-organizing based on the new flow the system requires. The County plans to outsource the massive mail center of the DHS center to improve efficiencies in their workflow. This will allow current staff to be re-purposed in the re-organization.

The FY 14 budget included eight additional personnel in economic services and two in child welfare. An Assistant Director of Human Services position was also added. The FY 14 budget allocation to the Cabarrus Health Alliance (CHA) included additional costs to add nine additional days for school health nurses and also increased their day from 6.5 to 7.5 hours. Funding to provide health insurance assuming ten nurses required it was also included. Funding for an environmental health inspector was also included in the FY 14 CHA recurring funding. The Board approved a $300,000 one-time allocation to the CHA in FY 14 in order to give them time to adjust to State budget cuts then recently announced. This one-time funding was eliminated in FY 15.



EDUCATION

Public education is the largest service area within the county's budget. Funding supports two public school systems and one community college. Operations, capital outlay and school debt make up 42.04% of the County's total budget. The proposed budget within this function is proposed at $92,668,240, an increase of 0.68% from the FY 14 adopted budget. The FY 15 budget includes an increase in current expense funding of $2,951,416 in order to provide funding for their 1% salary increases approved effective February 1, 2014, provide funding for additional enrollment and deferred building maintenance. Capital outlay in the General Fund for the Cabarrus County schools decreased $1,500,000 in FY 15 since the purchase of a new site for an elementary school was allocated in FY 14. $ 29,486,500 was transferred from the General Fund to the Capital Reserve Fund in FY 14 (per the county's policy of transferring excess fund balance over 15% of the budget) of which $16,000,000 was later transferred to a School Construction Capital Project fund for Northwest elementary school and $ 2,000,000 for the Mount Pleasant Middle School replacement. The Rowan Cabarrus Community College capital budget in the General Fund in FY 14 also decreased $ 113,000 to the normal annual allocation of $100,000.



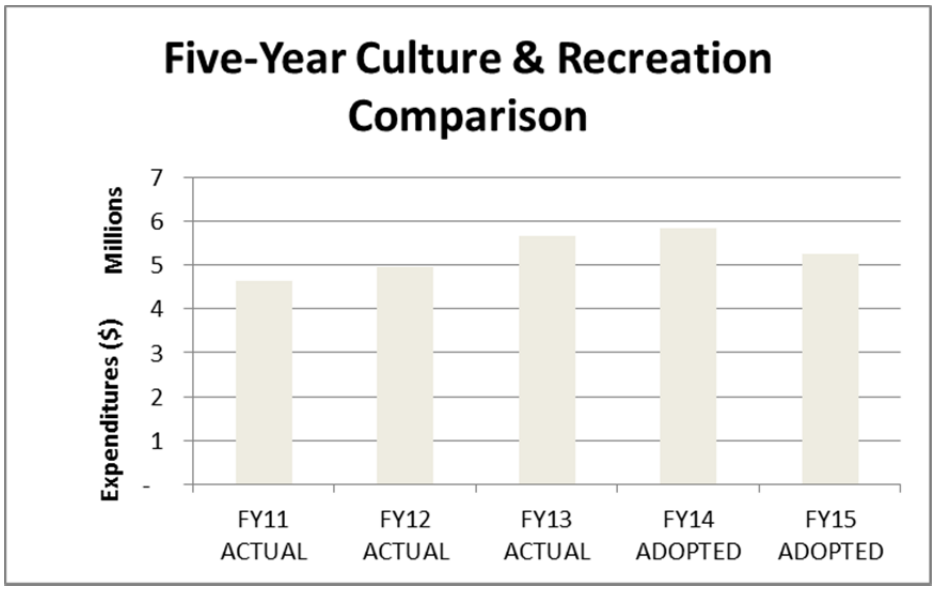
Budget Message

CULTURE AND RECREATION

Participation continues to increase at the park and library facilities. Residents are choosing to recreate locally and stay closer to home for vacations. The FY 15 proposed budget of $5,243,887 represents a $ 591,883 or 10% decrease from the adopted FY 14 budget. Major changes include additional funding for circulation stock of all libraries to get us closer to the statewide average per citizen. The Concord Library however, lost four positions and the Active Living and Parks lost .567 FTE as well. The Arena budget decreased $ 198,049 and the contribution from the General Fund to the Arena fund decreased $ 335,000.

As a result of restructuring in the human services area, the county expanded services to seniors in park facilities and encourages inter-generational activities as an expansion of Aging Programs. During FY 14, the Senior Center was expanded and its programs were well attended and received.

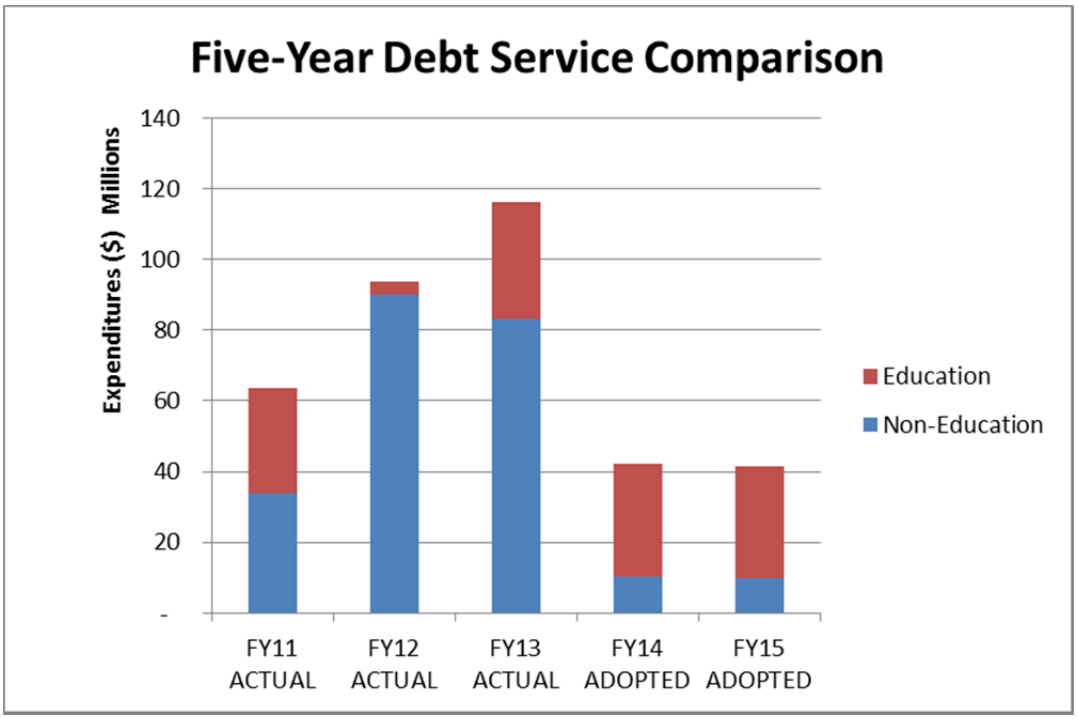
FY 14 was also a year of awards for Culture & Recreation programs. Betty Ritchie was awarded the "Friend of the Year" award given by the North Carolina Public Library Director's Association, amongst other Library awards related to the Community Read and staff development. The Cabarrus County Fair received eighteen state, national and international awards just off the heels of its record-breaking year in FY 13. The Arena & Events Center also added to the mix of awards in FY 14 by landing the Prime Site Award and Box Office Stars Award by Facilities Magazine and Venues Today Magazine, respectively. Both awards reward customer service and management.



DEBT SERVICE

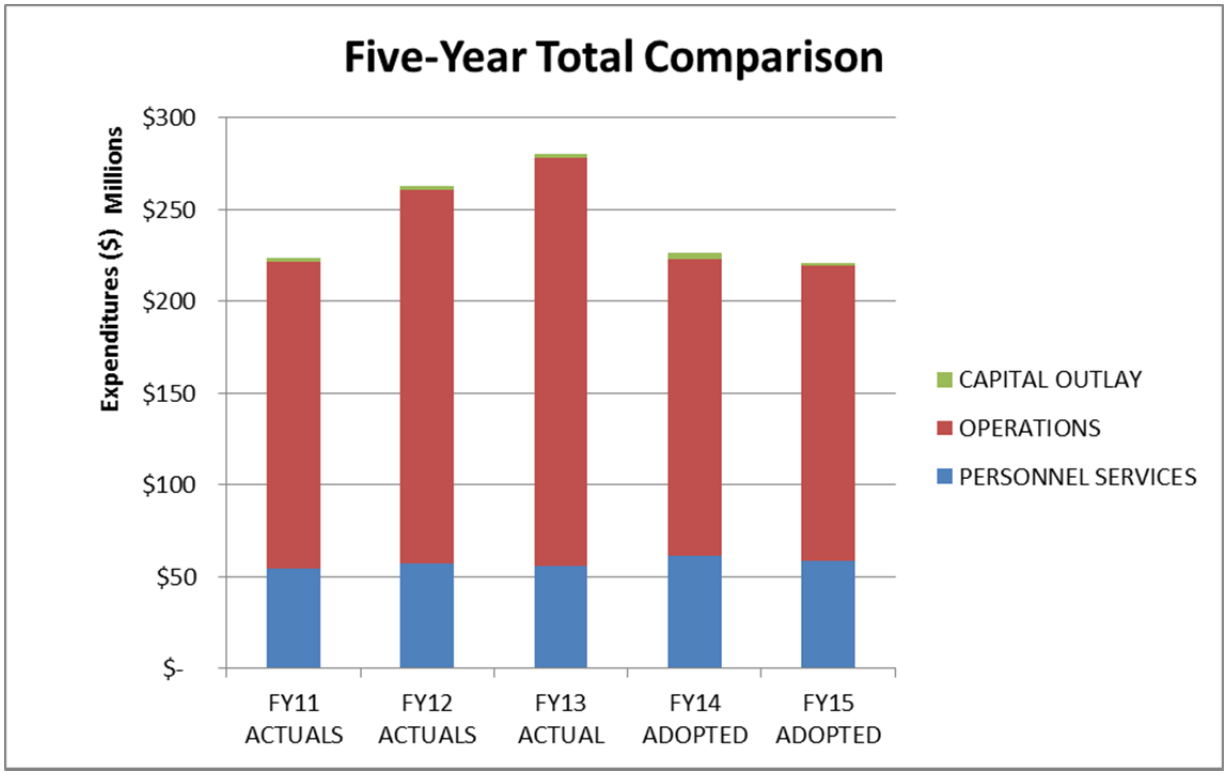
Debt Service represents 18.74% of the total budget at $ 41,310,184. The two school systems have requested additional funding for new facilities and so has the Community College. During FY 14 the Board approved a new elementary school and replacement middle school to be built with cash. All three educational boards, representing the Cabarrus County Schools, Kannapolis City Schools and the Rowan-Cabarrus Community College requested bond resolutions be placed on the ballot for the voters in November, 2014. In May, 2014, Kannapolis requested to be removed from the bond and move forward with a short term financing. The FY 15 debt service budget has only the reductions based on the current amortization schedules of our debt. No new debt is proposed or included for FY 15. The five year plan does, however, include additional debt in order to fund two schools and an Advanced Technology Center for the community college. The debt service expenditures of FY 13 include $ 72, 479,619 of debt refunding. FY 12 includes $ 37, 730,250 and FY 11 includes $21,163,703 in refunding.

Budget Message



ALL FUNCTIONS

The five-year expenditure comparison below shows that capital outlay and personnel services have remained relatively flat. The large movements across the years are mainly due to debt service. Note that the pattern of spending mirrors the pattern of spending for debt service.



Budget Message

EXPENDITURES BY CATEGORY

The three-year expenditure comparison below denotes that the adopted FY15 budget decreased $5.58 million compared to FY14 adopted and a decrease of $45,917,705 from the revised FY 14 budget. These decreases come primarily from the reduction of the budget for fund balance used to provide funding in FY 14 for the transfer to the Capital Reserve Fund of $ 29,506,500, the appropriation of assigned fund balance for settlement of APFO lawsuits of $ 5,600,313 and $ 5,101,101 for the completion of projects begun in FY 13 and carried over to FY14. Another area of large decrease was in Health Insurance. The cost per employee was reduced from $ 8,182 to $6,800 which resulted in a reduction of over $1.4 million. In addition many county departments cut operational costs and capital projects in order for the budget to balance at the current tax rate.

The expenditures by category table show decreases between FY14 and FY15 by category of expense. Personnel decreased by 3.47% which is the result of reduction in health insurance costs and elimination of several positions (which are slightly offset by new positions that generally cover all or nearly all of their costs with additional revenues). Operational reductions occurred throughout the departments but the largest areas were in the General Service's areas, $ 696,555, and non-departmental area, $ 706,502. This reflects reductions in various maintenance projects and of fuel, legal and insurance settlement contingency eliminations of $ 250,000 and the Board contingency reduction of $ 378,428.

The capital outlay decline of over $ 2 million relates to the land that was budgeted in FY 14 for the new elementary school of $1.5 million, a $ 228,000 reduction of motor vehicles for the sheriff's department new staff and a $ 126,000 reduction in ambulances.

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
EXPENDITURES						
PERSONNEL SERVICES	$ 55,567,648	$ 61,107,596	$ 61,197,224	$ 58,987,238	$ (2,120,358)	-3.47%
OPERATIONS	222,563,200	161,619,619	202,687,299	160,184,923	(1,434,696)	-0.89%
CAPITAL OUTLAY	2,117,605	3,316,580	2,488,132	1,282,788	(2,033,792)	-61.32%
TOTAL	**$ 280,248,453**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

Personnel Changes

	FY 2013 ACTUAL		FY 2014 ADOPTED		FY 2014 REVISED		FY 2015 ADOPTED		REVISED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	**1,041**	**952.2998**	**1,068**	**979.1418**	**1,078**	**988.1388**	**1,072**	**982.8968**	**(6.0000)**	**(5.2420)**

Personnel changes include an additional permit clerk and a plan reviewer in the Construction Standards department due to increases in demand there. The department is estimated to produce revenues to more than cover the costs of these supporting positions. The other additions relate to the expansion of EMS services in the Weddington Road area through a new Ems co-station with four positions (but since they are only for one quarter of the year that equates to 1 FTE). These new approved positions total 3 FTE at a cost of $179,233 which will be offset by $172,483 in increased revenues. Thus the net cost is $5,750.

The budget includes one position re-class for the Administrative Secretary of the Soil and Water unit to Resource Conservation Coordinator and increases the hours for the mail courier at the Midland Library and the Library assistants at Kannapolis Library. The total cost for these changes is $ 12,545. The 12 eliminated positions or 8.567 FTE were as a result of board action.

Budget Message

General Fund Expenditures by Funding Matrix Categories

The program funding matrix presents County programs in five categories based on legal mandates and contractual obligations. The following is a snapshot of the FY 15 proposed budget as illustrated by the program funding matrix: The funding matrix is designed to show net County cost for each service area and its effect on the tax rate. Sales Tax is especially difficult to allocate to each department; therefore, we include it as its own service area. For a more detailed view of the Funding Matrix by Category or Service Area, reference the Program Funding Matrix section of this document.

1 CENT = $1,883,711	FY 2015 EXPENDITURES	FY 2015 NON-PROPERTY TAX REVENUE	FY 2015 PROPERTY TAX REVENUE	FY 2014 ADOPTED TAX RATE	FY 2015 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
PROGRAM FUNDING MATRIX CATEGORIES						
MANDATED SERVICE & MANDATED DOLLARS	41,904,519	16,604,878	25,299,641	0.13	0.13	-
MANDATED SERVICE & DISCRETIONARY DOLLARS	134,001,188	54,181,808	79,819,380	0.43	0.42	(0.0100)
DISCRETIONARY SERVICE & MANDATED DOLLARS	6,079,591	899,500	5,180,091	0.02	0.03	0.0100
CORE ADMINISTRATIVE SERVICES	13,354,247	852,883	12,501,364	0.07	0.07	-
DISCRETIONARY SERVICE & DISCRETIONARY DOLLARS	14,303,874	3,908,997	10,394,877	0.05	0.05	-
TOTAL	**$ 209,643,419**	**$ 76,448,066**	**$ 133,195,353**	**$ 0.70**	**$ 0.70**	-

Mandated programs by the state or an agreement, with required funding levels, are shown in green. This category makes up 0.1343 cents of the tax rate. This is an increase of 0.0022 cents from FY14. This is largely due to the decrease in education lottery money which increases the tax rate by 0.0147 cents. However, less debt service for education reduced the tax rate by 0.0122 cents.

Mandated programs with discretionary funding levels are shown in blue. This category makes up 0.4237 cents of the tax rate. This is a decrease of 0.0250 cents from FY14. This is mainly due to the 0.0089 tax rate decrease in one-time capital for education. Furthermore, the impact of unrestricted sales tax in FY15 is expected to help defray the tax rate by 0.0033 cents more than FY14. Other large services in this category that decreased the tax rate were the Sheriff Administration & Operations (0.0047 cents); Child Welfare, Day Care, and Foster Care (0.0035 cents); Jail (0.0033), and the Cabarrus Health Alliance (0.0024). These decreases were offset by increases in Operating costs for Education (0.0086 cents) and Human Services Administration (0.0010 cents).

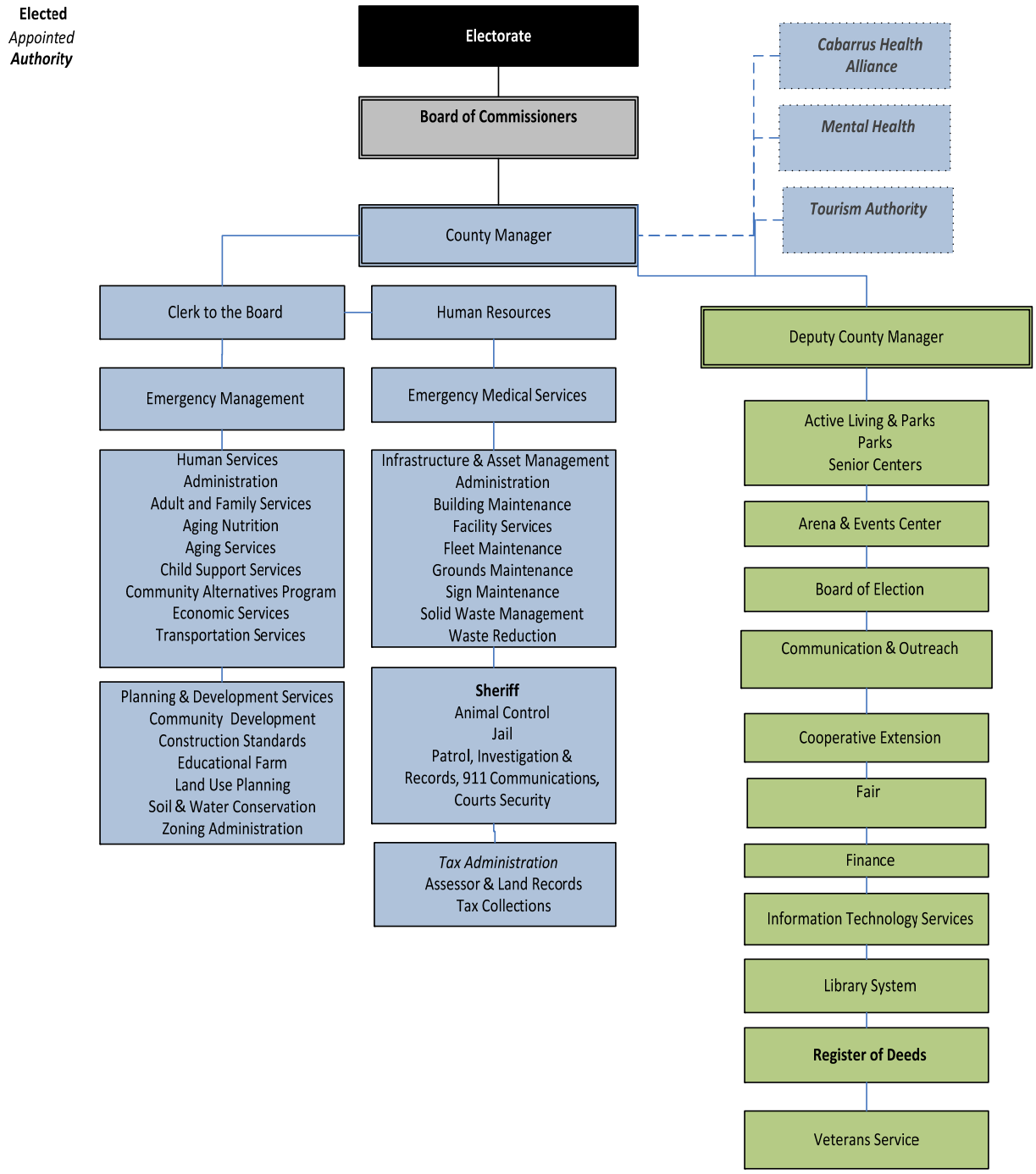
Discretionary programs with mandated funding due to contractual reasons or otherwise, are shown in pink. This category makes up 0.0275 cents of the tax rate. This is a decrease of 0.0010 cents from FY14, mainly due to the decrease for the Economic Development Corporation (0.0018 cents). However, this decrease was offset by an increase to the Economic Development Incentive Grants (0.0012 cents).

Discretionary programs that serve as core administrative services are shown in brown. This category makes up 0.0664 cents of the tax rate. This is a decrease of 0.0095 cents, largely due to a decrease in General Services (0.0061 cents) and Information Technology Services (0.0015 cents).

Discretionary programs with discretionary funding are shown in yellow. This category makes up 0.0552 cents of the tax rate. It decreased 0.0011 cents from FY14. The Non-departmental Salary Adjustments, Contingency, Library System, Contribution to the Arena and Events Center Fund and Miscellaneous revenues like Medicaid Hold Harmless combined decreased 0.0103 cents. This was offset by an increase to the contribution to capital projects of 0.0134 cents.

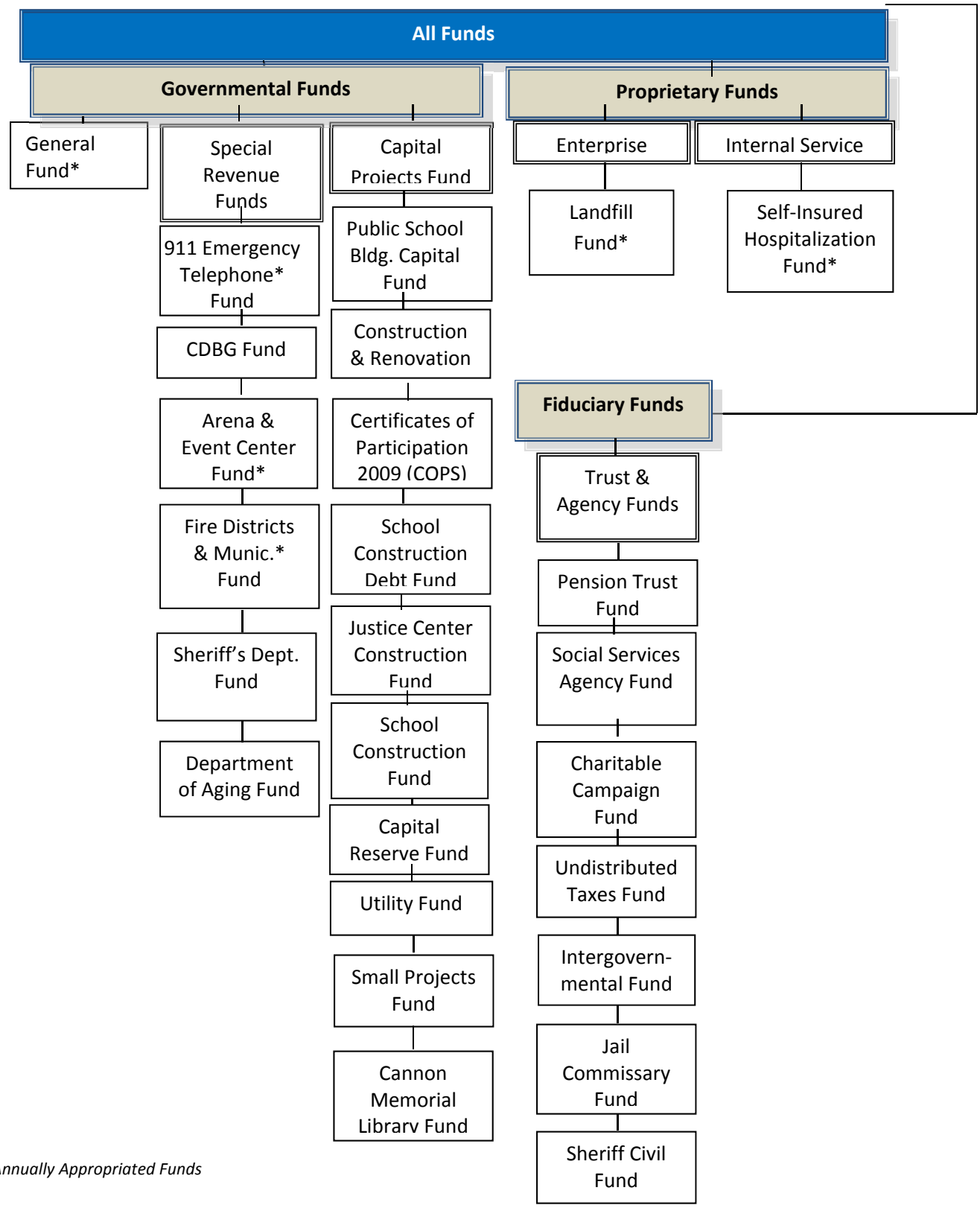
Financial Structure, Policy, and Process

ORGANIZATIONAL CHART



Financial Structure, Policy, and Process

FUND STRUCTURE



**Annually Appropriated Funds*

Financial Structure, Policy, and Process

FUND RELATIONSHIPS

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 and deferred outflows of resources, liabilities and deferred inflows of resources, 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 principles (GAAP).

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

Fund Type and Assignment Numbers

GENERAL OPERATING FUND

001 General Fund

SPECIAL REVENUE FUNDS

401 911 Emergency Telephone Fund
410 Community Development Block Grant Fund
420 Cabarrus Arena & Events Center Fund
430 Fire Districts & Municipalities Fund
461 Sheriff's Department Fund
532 Dept of Aging Fund

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund
342 Justice Center Construction Fund
343 Construction & Renovation Fund
364 School Construction Fund
365 Certificates of Participation 2009
368 School Construction Debt Fund
450 Capital Reserve Fund
451 Utility Fund
460 Small Projects Fund
534 Cannon Memorial Library Trust Fund

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

610 Self-Insured Hospitalization

TRUST AND AGENCY FUNDS

515 Sheriff Civil Fund
520 Charitable Campaign Fund
540 Jail Commissary Agency Fund
550 Pension Trust Fund
560 Social Services Agency Fund
570 Undistributed Taxes
571 Intergovernmental Fund

FUND DESCRIPTIONS

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:

911 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 (CDBG) 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 Fund – 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 & Municipalities Fund – This fund accounts for property taxes collected and disbursed on behalf of the Fire Departments that protect the unincorporated areas of the County.

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.

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

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 and revenue from the North Carolina Lottery proceeds.

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.

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

School Construction Fund – This fund accounts for the planning, design, construction, and/or renovation of schools funded through cash (non-debt).

Certificate of Participation 2009 (COPS) **Fund** – This fund accounts for the planning, design, construction, and/or renovation of schools financed through the issuance of COPS.

School Construction Debt Fund- This fund accounts for the planning, design, construction and/or renovations of schools financed through the issuance of COPS.

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

Utility Fund – 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 have received the funds.

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

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 Description:

Self-Insured Hospitalization – This fund accounts for the administration and operation of the County's 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:

Sheriff Civil Fund- This fund accounts for collections of civil writs from citizens prior to distribution to plaintiffs.

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

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

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.

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.

Intergovernmental Fund- This fund accounts for the accumulation of fines and forfeitures before they are distributed to the local School Boards; and accounts for the accumulation of Register of Deeds fees that the County is required to remit to the State of North Carolina.

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.

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 2015 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.

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)).

Financial Structure, Policy, and Process

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.

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 Finance Director, Deputy Manager's, 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 unrestricted, unassigned fund balance that exceeds eight percent (8%) of annual general fund expenditures 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 (revised March 15, 2010), 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 unrestricted, unassigned fund balance equal to 15% of general fund expenditures; and

3. Upon the completion of the annual audit of the County finances, any unrestricted, unassigned fund balance above 15% will be transferred to the Capital Reserve Fund, to reduce reliance on debt financing; or to the Self-Funded Hospitalization Fund as required to maintain the integrity of those funds.

4. Notwithstanding the requirements of items 1, 2, and 3 above, fund balance may be committed or assigned for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.

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.

Financial Structure, Policy, and Process

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.

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

the safeguarding of assets against loss and the reliability of financial records for preparing financial statements and reports. These reports will be the basis for the budget and the Comprehensive Annual Financial Report (CAFR).

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 capital assets to account for the County's property. Reports of these inventories and depreciation of all capital 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 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. 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 principle 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, 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.

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 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 first full pay period 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 recommended 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 March 21, 1994 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 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 2015 Budget Process Calendar:

December – Budget and Capital Improvement Program (CIP) materials are distributed to all departments

January – Department staffs formulate service level and performance objectives and determine financial resources required to achieve them.

Capital Improvement requests are submitted to the Finance Director for review.

February – Board of Commissioners are briefed at a Retreat on expected revenues and expenditures for the upcoming fiscal year.

March – Department directors present their budget and CIP requests to the budget staff and County Manager. Revenue and expenditure projections are made.

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

April – County Manager and Finance Director finalize preparation of preliminary budget.

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

Copies of the budget are available at the Finance Department and at the County libraries in Concord, Kannapolis, Harrisburg, and Mt. Pleasant.

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

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

BUDGET ADOPTION

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 an adopted 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 adopted 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, 911 Emergency Telephone Fund, and Health Insurance Fund. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

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.

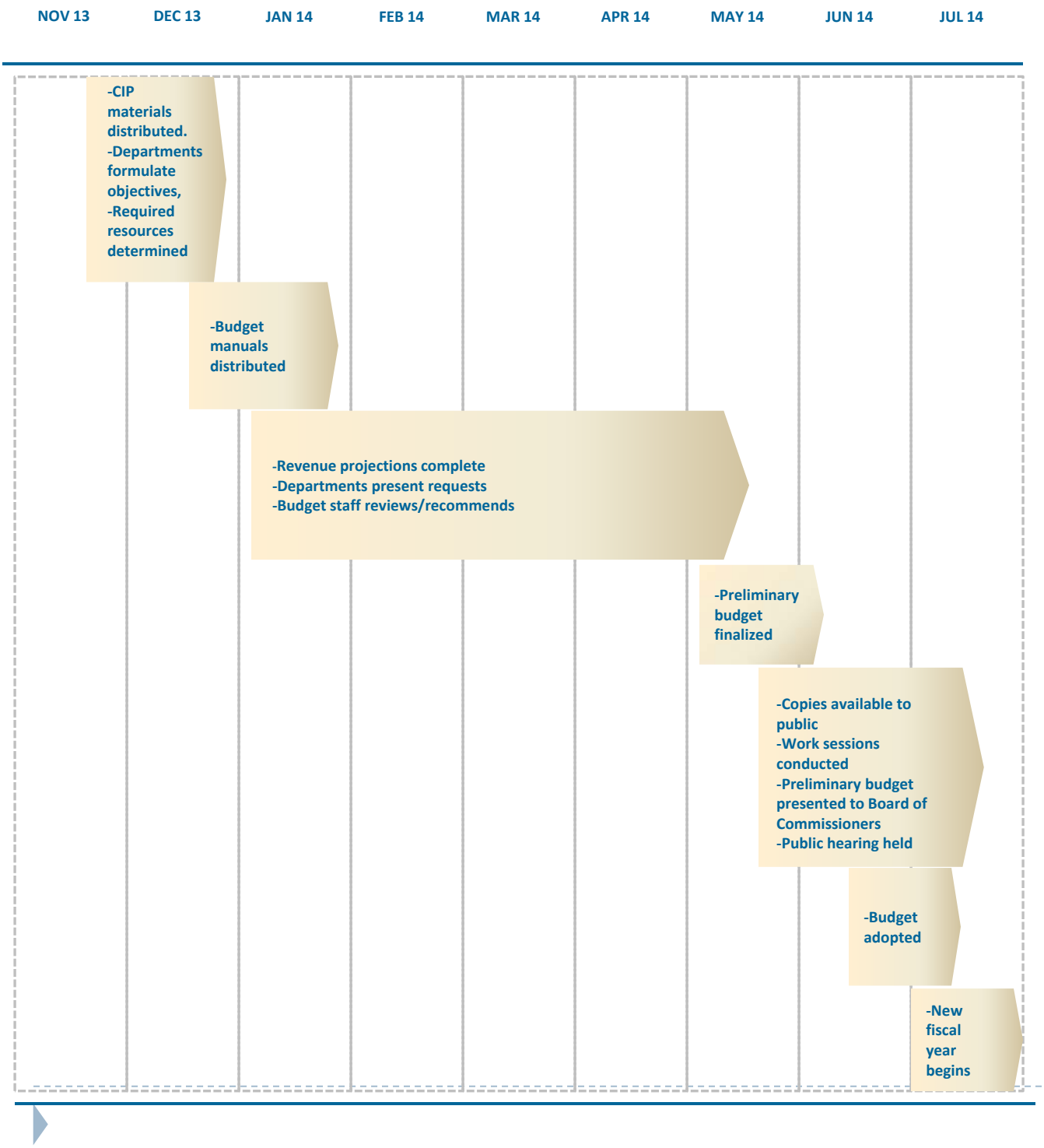
If after July 1, the County receives revenues that are substantially more or less than the amount anticipated, the Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction in revenues.

As allowed by statute, the Board has authorized the County Manager and/or Finance Director, or designee to transfer moneys from one appropriation to another or within the same fund, or modify revenue and expenditure projections, subject to such limitations and procedures as it may prescribe. These limitations and procedures are incorporated into the Budget Ordinance, and are summarized in the following paragraphs:

1. The Finance Director may transfer amounts between objects of expenditure within a function.
2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.
3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.
4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.
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 or designee 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 to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.
8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.
9. 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.
10. The County Manager may 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.
11. 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.
12. 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).
13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

All other changes require the special approval of the Board.

FY2015 BUDGET CALENDAR



Revenues

Budget Summary

Cabarrus County appropriates annual budgets for the following funds: General Fund, Landfill Fund, 911 Emergency Telephone Fund, Arena and Events Center Fund, and the Health Insurance 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 15 adopted budget totals $220,454,949. This total represents a decrease of $5,588,846, or 2.47% below the FY14 budget as adopted. General Fund expenditures and revenues are budgeted at $ 209,643,419, a 1.79% decrease from the FY 2014 adopted budget.

The Landfill Fund budget totals $919,400, a decrease of $6,600 (.71%) below the FY 14 adopted budget.

The 911 Emergency Telephone Fund expenditures and revenues are budgeted at $699,367, which is a reduction of $ 56,357 or 7.46% from the FY 14 adopted budget.

The Arena and Events Center Fund is budgeted at $1,237,109, a decrease of $ 278,721 or 18.39% from the FY 14 adopted budget. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

Health Insurance expenditures and revenues are budgeted at $7,955,654, a $ 1,429,575 (15.23%) decrease from the FY 14 adopted budget.

The chart below presents a side-by-side comparison of the revenues by source for the past two years.

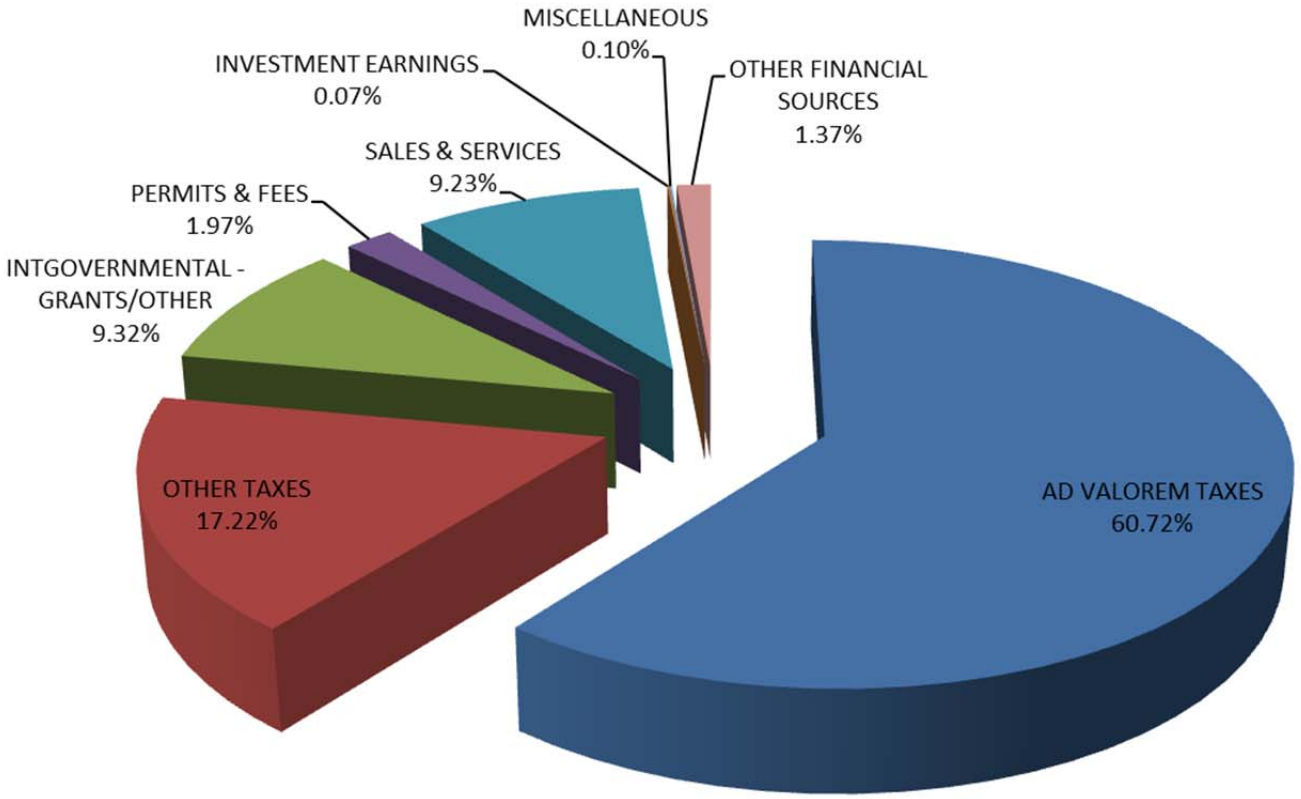
REVENUES BY SOURCE AND EXPENDITURES BY CATEGORY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
AD VALOREM TAXES	$ 131,171,851	$ 133,692,292	$ 133,692,292	$ 133,866,989	$ 174,697	0.13%
OTHER TAXES	37,634,536	36,859,331	36,859,331	37,953,337	1,094,006	2.97%
INTGOVERNMENTAL - GRANTS/OTHER	20,991,016	20,318,465	19,969,860	20,543,966	225,501	1.11%
PERMITS & FEES	3,999,808	4,075,800	4,075,800	4,344,445	268,645	6.59%
SALES & SERVICES	21,347,106	21,994,835	21,873,822	20,345,515	(1,649,320)	-7.50%
INVESTMENT EARNINGS	10,924,622	151,000	151,000	151,500	500	0.33%
MISCELLANEOUS	1,105,994	252,954	424,213	222,423	(30,531)	-12.07%
OTHER FINANCIAL SOURCES	73,410,133	8,699,118	49,326,336	3,026,774	(5,672,344)	-65.21%
TOTAL	**$ 300,585,066**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**
EXPENDITURES						
PERSONNEL SERVICES	$ 55,567,648	$ 61,107,596	$ 61,197,224	$ 58,987,238	$ (2,120,358)	-3.47%
OPERATIONS	222,563,200	161,619,619	202,687,299	160,184,923	(1,434,696)	-0.89%
CAPITAL OUTLAY	2,117,605	3,316,580	2,488,132	1,282,788	(2,033,792)	-61.32%
TOTAL	**$ 280,248,453**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

The highlighted figures in FY 13 include $62,360,000 in Other Financing Sources and $10,119,619 in investment earnings for a debt refunding principal and premiums. The Other Financing Sources in FY 14 revised includes $40,464,840 in appropriations of Fund Balance for transfer to the Capital Reserve Fund of $ 29,506,500, $ 5,600,313 for settlement of APFO lawsuits and $ 5,101,101 for FY 13 projects that carried over into FY 14.

Budget Summary

FY15 REVENUES BY SOURCE
ALL FUNDS



REVENUE SOURCE	REVENUE DESCRIPTION	FY 2015 ADOPTED
AD VALOREM TAXES	Revenue derived from property tax	$ 133,866,989
OTHER TAXES	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	37,953,337
INTGOVERNMENTAL - GRANTS/OTHER	State and federal grant moneys received in support of County programs, and revenues collected from other governmental unites that are not grant related	20,543,966
PERMITS & FEES	Fees collected for various services or privileges performed or approved by the governmental unit	4,344,445
SALES & SERVICES	Fees collected by various departments for goods or services rendered to the public, other departments, or other	20,345,515
INVESTMENT EARNINGS	Revenue earned on idle monies held by the County for	151,500
MISCELLANEOUS	Revenues collected for various activities of the County that are not specific in nature	222,423
OTHER FINANCIAL SOURCES	Includes interfund transfers and fund balance appropriations	3,026,774
TOTAL		**$ 220,454,949**

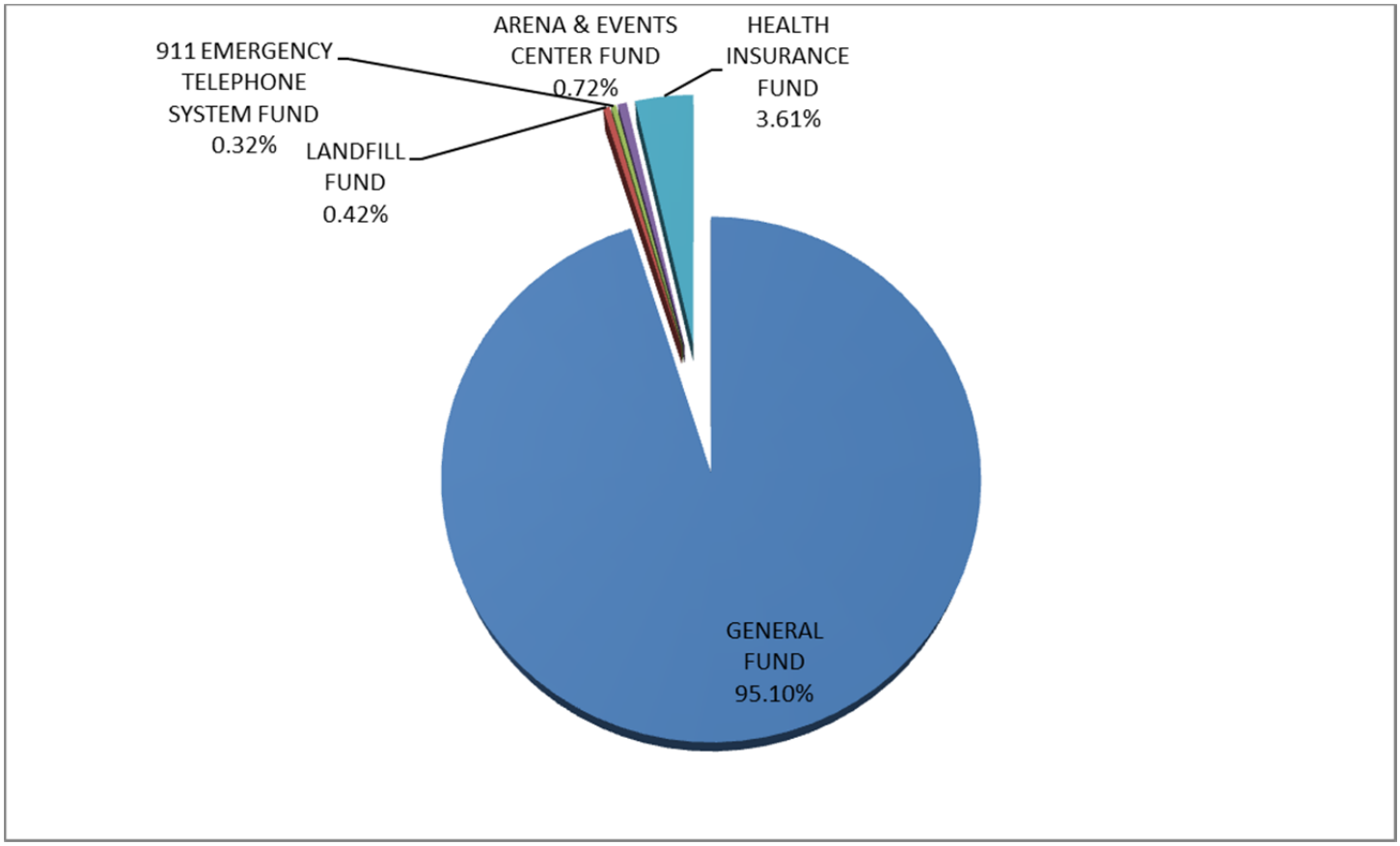
Budget Summary

REVENUES BY FUND
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
GENERAL FUND						
AD VALOREM TAXES	$ 131,171,851	$ 133,692,292	$ 133,692,292	$ 133,866,989	$ 174,697	0.13%
OTHER TAXES	37,634,536	36,859,331	36,859,331	37,953,337	1,094,006	2.97%
INTERGOVERNMENTAL - GRANTS/OTHER	20,272,981	19,529,241	19,180,636	19,811,099	281,858	1.44%
PERMITS & FEES	3,974,808	4,050,800	4,050,800	4,254,445	203,645	5.03%
SALES & SERVICES	11,829,934	11,243,606	11,122,593	11,082,961	(160,645)	-1.43%
INVESTMENT EARNINGS	10,902,639	142,000	142,000	145,000	3,000	2.11%
MISCELLANEOUS	986,612	132,454	303,713	111,923	(20,531)	-15.50%
OTHER FINANCING SOURCES	72,173,441	7,811,288	48,239,129	2,417,665	(5,393,623)	-69.05%
TOTAL	**$ 288,946,801**	**$ 213,461,012**	**$ 253,590,494**	**$ 209,643,419**	**$ (3,817,593)**	**-1.79%**
LANDFILL FUND						
INTERGOVERNMENTAL - GRANTS/OTHER	$ 33,361	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
PERMITS & FEES	25,000	25,000	25,000	90,000	65,000	260.00%
SALES & SERVICES	929,144	866,000	866,000	794,400	(71,600)	-8.27%
INVESTMENT EARNINGS	9,382	-	-	-	-	0.00%
MISCELLANEOUS	15	-	-	-	-	0.00%
OTHER FINANCING SOURCES	-	-	98,389	-	-	0.00%
TOTAL	**$ 996,901**	**$ 926,000**	**$ 1,024,389**	**$ 919,400**	**$ (6,600)**	**-0.71%**
911 EMERGENCY TELEPHONE SYSTEM FUND						
INTERGOVERNMENTAL - OTHER	$ 684,674	$ 754,224	$ 754,224	$ 697,867	$ (56,357)	-7.47%
INVESTMENT EARNINGS	1,506	1,500	1,500	1,500	-	0.00%
TOTAL	**$ 686,180**	**$ 755,724**	**$ 755,724**	**$ 699,367**	**$ (56,357)**	**-7.46%**
ARENA & EVENTS CENTER FUND						
SALES & SERVICES	$ 690,141	$ 616,500	$ 616,500	$ 616,500	$ -	0.00%
INVESTMENT EARNINGS	2,358	1,000	1,000	1,000	-	0.00%
MISCELLANEOUS	8,293	10,500	10,500	10,500	-	0.00%
OTHER FINANCING SOURCES	879,692	887,830	988,818	609,109	(278,721)	-31.39%
TOTAL	**$ 1,580,483**	**$ 1,515,830**	**$ 1,616,818**	**$ 1,237,109**	**$ (278,721)**	**-18.39%**
HEALTH INSURANCE FUND						
SALES & SERVICES	$ 7,897,887	$ 9,268,729	$ 9,268,729	$ 7,851,654	$ (1,417,075)	-15.29%
INVESTMENT EARNINGS	8,738	6,500	6,500	4,000	(2,500)	-38.46%
MISCELLANEOUS	111,104	110,000	110,000	100,000	(10,000)	-9.09%
OTHER FINANCING SOURCES	357,000	-	-	-	-	0.00%
TOTAL	**$ 8,374,730**	**$ 9,385,229**	**$ 9,385,229**	**$ 7,955,654**	**$ (1,429,575)**	**-15.23%**
ALL FUNDS						
GRAND TOTAL	**$ 300,585,096**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

Budget Summary

FY15 REVENUES BY FUND
ALL FUNDS



REVENUE SOURCE	GENERAL FUND	LANDFILL FUND	911 EMERGENCY TELEPHONE SYSTEM FUND	ARENA & EVENTS CENTER FUND	HEALTH INSURANCE FUND	ALL FUNDS TOTAL
AD VALOREM TAXES	$ 133,866,989	$ -	$ -	$ -	$ -	**$ 133,866,989**
OTHER TAXES	$ 37,953,337	-	-	-	-	**$ 37,953,337**
INTERGOVERNMENTAL - GRANTS/OTHER	$ 19,811,099	35,000	697,867	-	-	**$ 20,543,966**
PERMITS & FEES	$ 4,254,445	90,000	-	-	-	**$ 4,344,445**
SALES & SERVICES	$ 11,082,961	794,400	-	616,500	7,851,654	**$ 20,345,515**
INVESTMENT EARNINGS	$ 145,000	-	1,500	1,000	4,000	**$ 151,500**
MISCELLANEOUS	$ 111,923	-	-	10,500	100,000	**$ 222,423**
OTHER FINANCING SOURCES	$ 2,417,665	-	-	609,109	-	**$ 3,026,774**
TOTAL	**$ 209,643,419**	**$ 919,400**	**$ 699,367**	**$ 1,237,109**	**$ 7,955,654**	**$ 220,454,949**

Budget Summary

REVENUES BY FUNCTION AND DEPARTMENT
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
CONTRIBUTIONS						
Cont to Other Funds	$ -	$ -	$ 29,506,500	$ -	$ -	0.00%
Other Contributions	860,015	881,896	934,505	899,500	17,604	2.00%
TOTAL	**$ 860,015**	**$ 881,896**	**$ 30,441,005**	**$ 899,500**	**$ 17,604**	**2.00%**
GENERAL GOVERNMENT						
Communications & Outreach	$ 546,549	$ 541,750	$ 541,750	$ 530,915	$ (10,835)	-2.00%
Tax Administration						
Assessor & Land Records	175	-	6,989	200	200	0.00%
Tax Collector	131,775,877	134,116,390	134,116,390	134,349,989	233,599	0.17%
Board of Elections	6,869	95,000	95,000	100	(94,900)	-99.89%
Register of Deeds	1,786,956	1,757,000	1,757,000	1,817,300	60,300	3.43%
Finance	25,038,350	22,630,055	22,630,055	23,729,789	1,099,734	4.86%
Information Technology	145,683	167,850	407,057	178,368	10,518	6.27%
Non-departmental	24,810	-	5,600,688	-	-	0.00%
Health Insurance	8,374,730	9,385,229	9,385,229	7,955,654	(1,429,575)	-15.23%
General Services						
Administration	33,101	33,000	33,000	33,000	-	0.00%
Sign Maintenace	4,965	5,000	5,000	10,000	5,000	100.00%
Building Maintenance	45,767	42,000	108,000	42,000	-	0.00%
Facility Services	600	600	600	600	-	0.00%
Fleet Maintenance	58,744	68,000	68,000	68,000	-	0.00%
TOTAL	**$ 167,843,175**	**$ 168,841,874**	**$ 174,754,758**	**$ 168,715,915**	**$ (125,959)**	**-0.07%**
PUBLIC SAFETY						
Sheriff						
Administration & Operations	$ 1,970,675	$ 1,930,425	$ 2,387,342	$ 2,630,068	$ 699,643	36.24%
Jail	990,178	1,074,865	848,748	828,773	(246,092)	-22.90%
Animal Control	6,596	7,100	7,100	3,000	(4,100)	-57.75%
Courts Maintenance	355,846	316,000	348,000	310,133	(5,867)	-1.86%
Construction Standards	2,033,767	2,173,000	2,173,000	2,280,000	107,000	4.92%
Emergency Management	144,480	100,000	236,005	120,500	20,500	20.50%
Emergency Medical Services	4,789,935	4,610,305	5,090,745	4,670,541	60,236	1.31%
Emergency 911 Telephone Systems	686,180	755,724	755,724	699,367	(56,357)	-7.46%
TOTAL	**$ 10,977,657**	**$ 10,967,419**	**$ 11,846,664**	**$ 11,542,382**	**$ 574,963**	**5.24%**
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	$ 34,625	$ 85,771	$ 85,771	$ 85,851	$ 80	0.09%
Community Development	188,538	168,790	376,064	195,845	27,055	16.03%
Soil & Water Conservation	30,275	30,450	36,950	30,275	(175)	-0.57%
Zoning Administration	30,595	24,100	24,100	24,700	600	2.49%
Educational Farm	-	5,000	5,000		(5,000)	-100.00%
Economic Development Incentives	-	-	400,000	-	-	0.00%
TOTAL	**$ 284,033**	**$ 314,111**	**$ 927,885**	**$ 336,671**	**$ 22,560**	**7.18%**

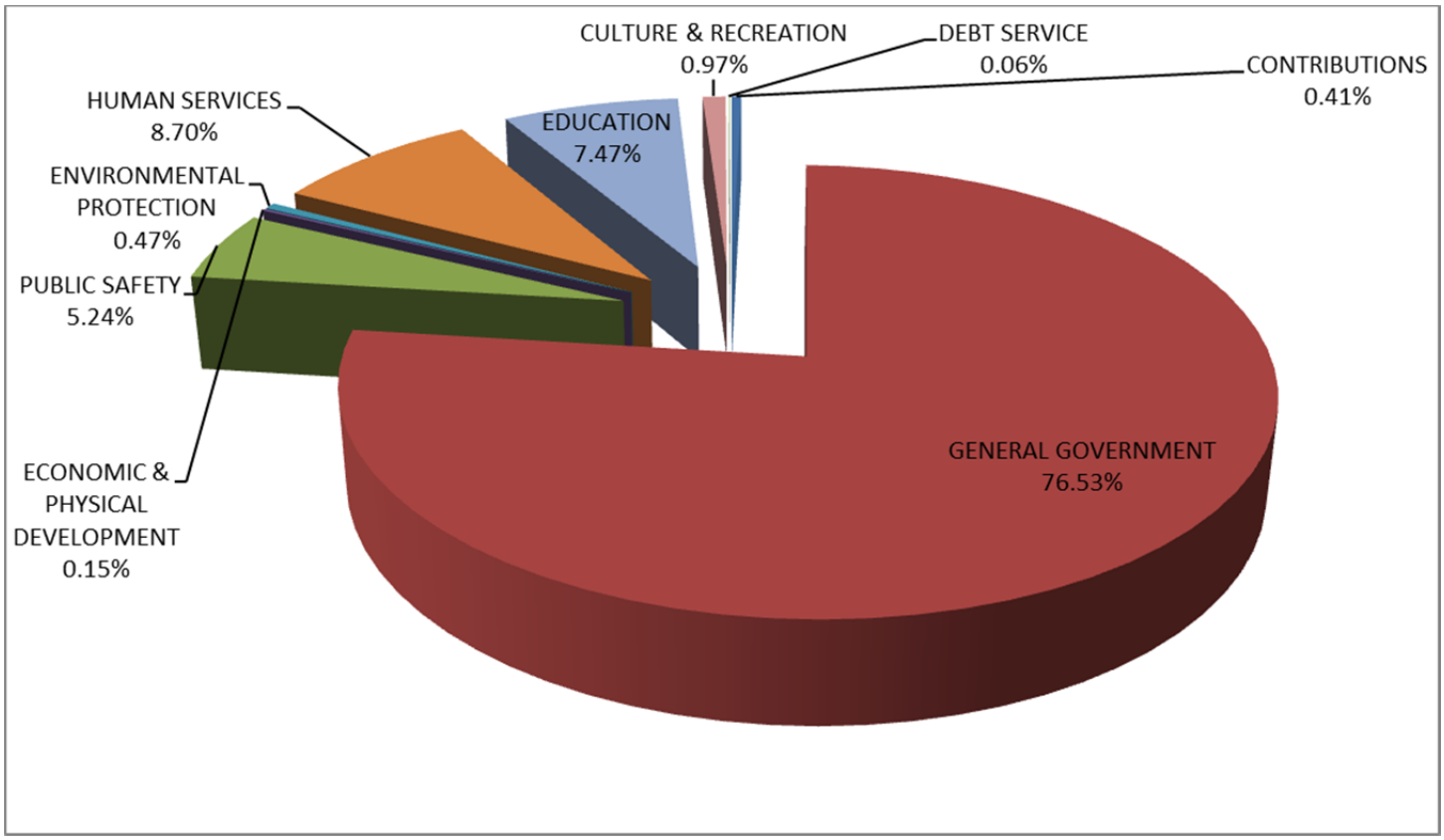
Budget Summary

REVENUES BY FUNCTION AND DEPARTMENT
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
ENVIRONMENTAL PROTECTION						
Landfill	$ 996,871	$ 926,000	$ 1,024,389	$ 919,400	$ (6,600)	-0.71%
Waste Reduction	226,935	107,000	166,499	120,000	13,000	12.15%
TOTAL	**$ 1,223,806**	**$ 1,033,000**	**$ 1,190,888**	**$ 1,039,400**	**$ 6,400**	**0.62%**
HUMAN SERVICES						
Veterans Services	$ 1,702	$ 1,000	$ 1,450	$ 1,702	$ 702	70.20%
Cooperative Extension	34,386	56,030	93,880	60,239	4,209	7.51%
Human Services						
Administration	-	-	212,334	73,750	73,750	0.00%
Transportation	2,482,958	2,035,960	2,039,490	1,842,480	(193,480)	-9.50%
Public Assistance	23,911	-	-	-	-	0.00%
Child Welfare	3,686,366	3,226,717	3,263,787	3,326,444	99,727	3.09%
Child Support Enforcement	1,209,298	1,251,000	1,251,000	1,165,764	(85,236)	-6.81%
Economic Services	8,782,104	10,788,868	9,813,868	10,360,679	(428,189)	-3.97%
Community Alternatives Program	1,270,431	1,384,748	1,384,748	1,251,833	(132,915)	-9.60%
Adult and Family Services	2,105,082	687,766	687,766	587,012	(100,754)	-14.65%
Nutrition	198,683	190,815	173,760	163,082	(27,733)	-14.53%
Senior Services	408,754	414,144	459,865	336,274	(77,870)	-18.80%
TOTAL	**$ 20,203,675**	**$ 20,037,048**	**$ 19,381,948**	**$ 19,169,259**	**$ (867,789)**	**-4.33%**
EDUCATION						
Cabarrus County Schools Capital	$ -	$ -	$ 1,813,195	$ -	$ -	0.00%
Kannapolis City Schools Capital	-	-	400,472	-	-	0.00%
Rowan Cabarrus Community College Capital	-	-	1,064,826	-	-	0.00%
Sales Tax - 1/2 Cent Article 40	2,178,066	2,171,388	2,171,388	2,236,530	65,142	3.00%
Sales Tax - 1/2 Cent Article 42	5,169,449	5,049,505	5,049,505	5,200,990	151,485	3.00%
Sales Tax - 1/2 Cent Article 46	5,978,544	5,940,197	5,940,197	6,118,403	178,206	3.00%
Lottery Proceeds	7,307,518	4,911,790	4,911,790	2,200,000	(2,711,790)	-55.21%
COPS 2009	1,912,810	2,188,834	2,188,834	-	(2,188,834)	-100.00%
QSCB Subsidy	770,920	703,850	703,850	712,331	8,481	1.20%
TOTAL	**$ 23,317,308**	**$ 20,965,564**	**$ 24,244,057**	**$ 16,468,254**	**$ (4,497,310)**	**0.00%**
CULTURE & RECREATION						
Active Living & Parks						
Parks	$ 341,972	$ 289,600	$ 366,557	$ 360,400	$ 70,800	24.45%
Senior Centers	260,284	251,303	263,444	229,208	(22,095)	-8.79%
Library System	513,083	316,527	673,872	320,227	3,700	1.17%
Arena & Events Center	777,607	792,830	978,818	599,109	(193,721)	-24.43%
Fair	700,791	628,000	628,000	628,000	-	0.00%
Convention & Visitors Bureau	102,085	95,000	10,000	10,000	(85,000)	-89.47%
TOTAL	**$ 2,695,822**	**$ 2,373,260**	**$ 2,920,691**	**$ 2,146,944**	**$ (226,316)**	**-9.54%**
DEBT SERVICE						
Non-Education Debt Services	$ 73,179,574	$ 629,623	$ 664,759	$ 136,624	$ (492,999)	-78.30%
TOTAL	**$ 73,179,574**	**$ 629,623**	**$ 664,759**	**$ 136,624**	**$ (492,999)**	**-78.30%**
ALL FUNDS						
GRAND TOTAL	**$ 300,585,066**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

Budget Summary

FY 15 REVENUES BY FUNCTION
ALL FUNDS



REVENUE FUNCTION	REVENUE DESCRIPTION	FY 2015 ADOPTED
CONTRIBUTIONS	Transfers and external agencies	$ 899,500.00
GENERAL GOVERNMENT	Administrative, legal, financial, and other support for County departments	168,715,915
PUBLIC SAFETY	Protect safety	11,542,382
ECONOMIC & PHYSICAL DEVELOPMENT	Orderly growth and enhancement of economic and physical environments	336,671
ENVIRONMENTAL PROTECTION	Environmental protection of the County	1,039,400
HUMAN SERVICES	Access to healthcare, employment training, and other social services	19,169,259
EDUCATION	Local public education institutions, including debt	16,468,254
CULTURE & RECREATION	Community recreation and education	2,146,944
DEBT SERVICE	Debt services excluding education	136,624
TOTAL		**$ 220,454,949**

Budget Summary

REVENUES SUMMARY

The County receives revenue from many sources. These revenues can be affected by an array of external factors. In the past, before the onset of the current economic downturn, being a part of the Charlotte metropolitan statistical area (MSA) benefited Cabarrus County. During national and state declining economic conditions, the County continued to experience economic growth which enabled continued increases in revenue sources such as sales tax and property tax. Fortunately as the MSA recovers, Cabarrus County too is recovering.

The County is committed to a strategic, conservative approach in evaluating both revenue and expenditures for fiscal solutions. To estimate revenue for the coming year, the County Manager and Finance Department consult with the Tax Administrator, other department heads, and state economists. Management reviews County revenue collection trends over the past several years, anticipated growth, and any known external factors that need to be considered in finalizing revenue projections.

The projection of revenues for FY 15 is based on growth in property tax revenues, an increase in Ambulance fees, Register of Deeds and Building Permit fees, growth in sales taxes, and removal of all one time revenues from the FY 14 budget. Further details can be found in the Five-Year Plan section of this document.

Revenue sources have been grouped into the following eight categories:

Ad Valorem (Property) Taxes

Ad valorem (property) tax revenues are generally estimated in the budget process by analyzing current values of property during February through April each year. The values are reviewed for reasonableness, known external factors, 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 several times up to the adopted budget process to ensure the latest values are used for the budget process. Over the past several years property tax valuations had shown steady growth, however the revaluation for FY 2013 resulted in a decrease to the valuation of 12.34%. Fortunately the values improved during FY 14 and are expected to continue to improve in FY 15 and will provide additional revenues to the County.

FY 15 property tax revenue is based on a proposed tax rate of $0.70 per $100 of assessed valuation, the same as the FY 14 rate. The total taxable property value is estimated at $19,364,626,398, a 2.3% increase from FY 14. 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 89.19% was applied to tax calculations on motor vehicles and 97.29% on all other property, for a combined collection rate of 96.67%.

At the proposed rate, FY 15 property tax revenues, excluding motor vehicles, are estimated at $121,357,066, or 2.9% above the FY 14 amended budget. Valuations for motor vehicles, however, have only increased .1% due largely to the new Tax and Tag Together system the state has implemented which uses a 6% lower values scale than Cabarrus County used. Therefore the budget for motor vehicle taxes for FY 15 is only $ 9,452,923. This represents a decrease from the FY 14 of $ 2,450,917. This is because the FY 14 budget included $ 2,467,049 for four extra months of motor vehicle taxes as the program began to match up tag registrations with property tax payments. Previously the property taxes had been 90 days in arrears of tag registration. The one-time funding in FY 14 was used for one-time projects.

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 $133,866,989, which represents a

$174,697, (.13%) increase over the FY 14 budget. These revenues account for 60.72 % of total revenue in the FY 15 budget.

Other Taxes

Overall, revenues from other taxes are projected at $37,953,337, an increase of $1,094,006 (2.97%) over FY 14. 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) and ½% sales tax (Article 42) collected in Cabarrus County are all returned to the County (i.e., based on point-of-sale). The proceeds of the ½% sales tax (Article 40) 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. Effective October 2011, there was an additional ¼ cent Cabarrus County sales tax assessed (Article 46). These taxes are used to pay school debt service.

Sales tax is a very volatile revenue source due to 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 decade for estimation purposes and historical trends. Revenue estimates are projected utilizing the historical collections along with state provided estimates. The County does take a very 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 $ 37,207,422, a 3% % increase over FY 14. Two factors influence normal growth in sales tax. The first is growth in retail sales, which is based on economic activity, and the second is the volume of nonprofit refunds. The County receives notification of refunds as they occur with no ability to budget for their actual effects in advance.

Sales taxes, franchise fees, white good disposal taxes and gross receipts taxes are budgeted in the General Fund. All budget estimates are based on current and prior years' actual collections, and known external factors. This category comprises 17.22% of total revenues.

Intergovernmental Revenues

Intergovernmental Revenues of $ 19,811,099 in the General Fund, $35,000 in the Landfill Fund and $697,867 in the 911 Emergency Telephone Fund represent 9.32% of total revenues and consists primarily of state and federal grants. Approximately $15.9 million is for human services activities, but also included are other state and federal grants such as 2011 A Subsidy funds ($712,331) transportation grants ($854,630), 911 subsidies ($697,867), JCPC funding ($295,111) child support enforcement revenues ($211,500), court facility fees ($310,133), state library grant ($175,227), School Resource Officer funding ($ 498,000), Medicaid Hold Harmless funding ($ 375,000), Community Development funding ($ 191,745) and some other governmental revenues not related to grants.

Though some state and federal funding has decreased due to state funding cuts and the federal sequestration, the overall category increased $ 225,501. This relates primarily to the increase in School Resource Officer grant of $ 234,840 and to our budgeting the Medicaid Hold Harmless funding of $ 375,000 in FY 15. These funds had previously been too inconsistent to budget, but this year the state provided more information about what the County can expect and therefore we were comfortable budgeting this revenue. Some areas of decreased revenues are in human services related to Aging – Senior Services ($78,070), Transportation (due to the loss of JARC grant $ 194,480), and the jail due to the SCAAP grant being discontinued ($ 98,915). The 911 Fund experienced a reduction of $ 56,357 (7.47%) in this area as well.

Budget Summary

Permits and Fees

Permit and fee revenues in the General Fund are anticipated to increase $ 203,645 (5.03%) over the FY 14 adopted budget to $ 4,254,445. This category accounts for 1.97% of total revenues. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and building inspection fees.

Register of Deeds fees are for the recording and dissemination of records declined during the recession. They picked up in FY 13 and FY 14 and are expected to increase another $56,800 in FY 15 to $1,804,800. Likewise, based on recent trends, Construction Standards building inspection fees are projected to grow to $2,240,000, a 6 % increase over FY 14 budget as amended.

Register of Deeds fees largely relate to the recording of documents, primarily around the sale of property or the refinancing of a mortgage. For Building Inspection fees (fees collected on the construction of a new home/facility or an addition to them), 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 in a healthy economy, it benefits the County to look at both historical trends plus current activity. Analysis of these factors is used to project the revenues for the annual budget process.

Other fees such as Solid Waste Franchise fees in the amount of $ 25,000 and Waste Disposal fees in the amount of $ 65,000 are budgeted in the Landfill Fund bringing the total of all Permits and Fees to $4,344,445, 1.97% of the overall budget. All budget estimates are based on prior and current year expenditures, trends, and economic conditions.

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, deputy reimbursements, jail fees, tax collection fees, various recreation program participation fees (including the County Fair) and Medicaid reimbursements related to case management, CAP and transportation.

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 in the General Fund are projected to decrease from the FY14 Adopted Budget by $ 160,645 in FY 15 to $ 11,082,961. Since so many areas are included in this category some experienced increases and others decreases. The increases for this category include: deputy reimbursements of $ 188,098, $ 37,773 in Tax Collection, $ 24,082 in Finance, $ 20,800 in Active Living and Parks and $60,236 from ambulance fees. Decreases in this area relate to CAP, $ 169,220, $ 94,900 in reductions in the Board of Election fees (since there are no city elections in FY 15), $31,000 in Medicaid case management revenues, jail fees of $ 199,073 (related primarily to the elimination of the ICE grant) and $20,000 in Construction Standards collection fees.

This Category of revenues also includes$ 794,400 in the Landfill Fund, $616,500 in the Arena Fund, and $7,851,654 in the Health Insurance Fund resulting in the total for all funds of $ 20,345,515, or 9.23% of the overall budget.

Budget Summary

Investment Earnings

Investment earnings are revenues earned on idle money held by the County for investment. Total investment income is expected to remain relatively flat. The $145,000 proposed budget in the General Fund, $1,000 in the Arena Fund, $4,000 in the Health Insurance Fund and $1,500 in the 911 Emergency Telephone Fund totals $ 151,500 and amounts to 0.07% of the total 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

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 15 budget for miscellaneous revenues includes $111,923 in the General Fund, $10,500 in the Arena fund, and $ 100,000 in the Health Insurance Fund totaling $ 222,423 or 0.10% of the total budget. This budget is amended during the fiscal year to appropriate donations and grants as they are received. However, where there may be regular miscellaneous revenues they are budgeted based on past history collections.

Other Financing Sources

Other Financing Sources includes $2,417,665 in the General Fund and $609,109 in the Arena Fund and represents 1.37% of the budget. This category includes inter-fund transfers, debt and fund balance appropriations. In the General Fund, $81,041 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position and $136,624 is included for debt service on 911 equipment. The General Fund also includes $2.2 million in lottery proceeds to fund the retirement of debt service for public schools. The Arena Fund is projected to receive a contribution of $205,000, from the Tourism Authority, $ 46,279 from Fund Balance and $357,830 from the General Fund.

The FY 15 amount declined $5,672,344 from the FY 14 adopted budget and $ 45,831,464 from the amended FY14 amount. This was primarily related to the fund balance appropriated in FY 14 of $ 40,464,840 composed of $ 29,506,500 to the Capital Reserve Fund for education, $ 5,600,313 for APFO settlements from a lawsuit, $ 5,101,101 in re-appropriations of FY 13 projects that were not completed by year end and $ 256,926 in other approved one-time projects. The decrease also includes lottery revenue reductions of $ 2,711,790 and a reduction of $ 2,716,970 from the COPS financing. The lottery projections are based on progressively lower collections over the last few years as the state continues to change their policies regarding their allocation.

Expenditures

Budget Summary

FY 15 expenditures total $220,454,949, a 2.47% or $5,588,846 decrease from the adopted FY 14 budget. 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.

Significant changes in operations and capital expenditures are discussed after the following expenditure tables and charts:

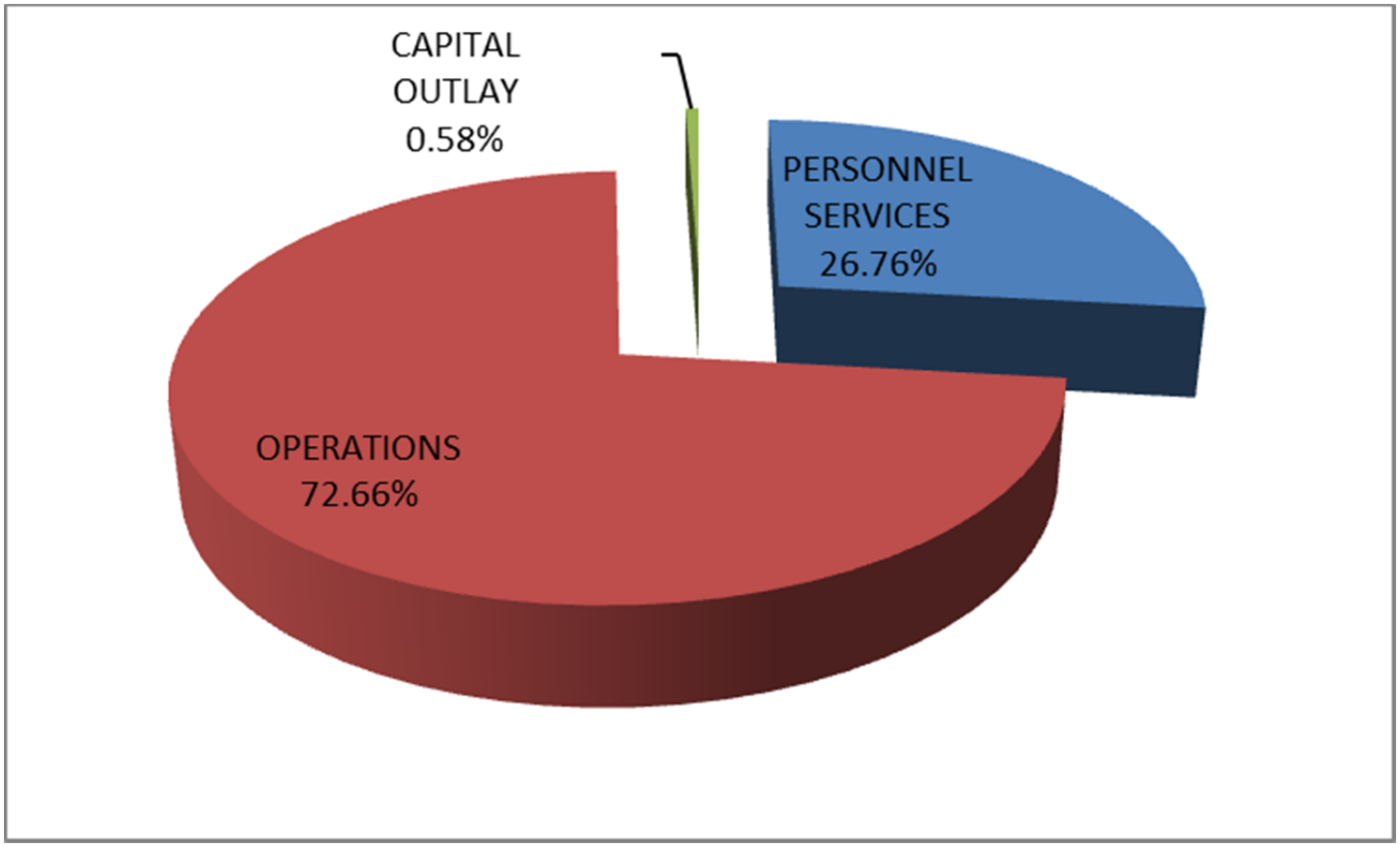
EXPENDITURES BY CATEGORY

	FY13 ACTUAL	FY14 ADOPTED	FY14 REVISED	FY15 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
EXPENDITURE SOURCE						
PERSONNEL SERVICES	$ 55,567,648	$ 61,107,596	$ 61,197,224	$ 58,987,238	$ (2,120,358)	-3.47%
OPERATIONS	222,563,200	161,619,619	202,687,299	160,184,923	$ (1,434,696)	-0.89%
CAPITAL OUTLAY	2,117,605	3,316,580	2,488,132	1,282,788	$ (2,033,792)	-61.32%
TOTAL	**$ 280,248,453**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

The amount highlighted in FY 13 General Fund Operations includes $72,479,619 for a refunding of debt. The amount in FY 14 includes $40,464,840 of expenses funded with Fund Balance for: Transfer to the Capital Reserve Fund $29.5 million, APFO settlements $5.6 million and $5.1 million in re-appropriations for FY 13 uncompleted projects.

Budget Summary

FY15 EXPENDITURES BY CATEGORY
ALL FUNDS



EXPENDITURE SOURCE	EXPENDITURE DESCRIPTION	FY 2015 ADOPTED
PERSONNEL SERVICES	Salaries and benefits for employees, contractors, consultants, auxiliary, etc.	$ 58,987,238
OPERATIONS	Operating expenditures across the County	160,184,923
CAPITAL OUTLAY	All capital expenditures for the capital improvement plan, schools, etc.	1,282,788
TOTAL		**$ 220,454,949**

Budget Summary

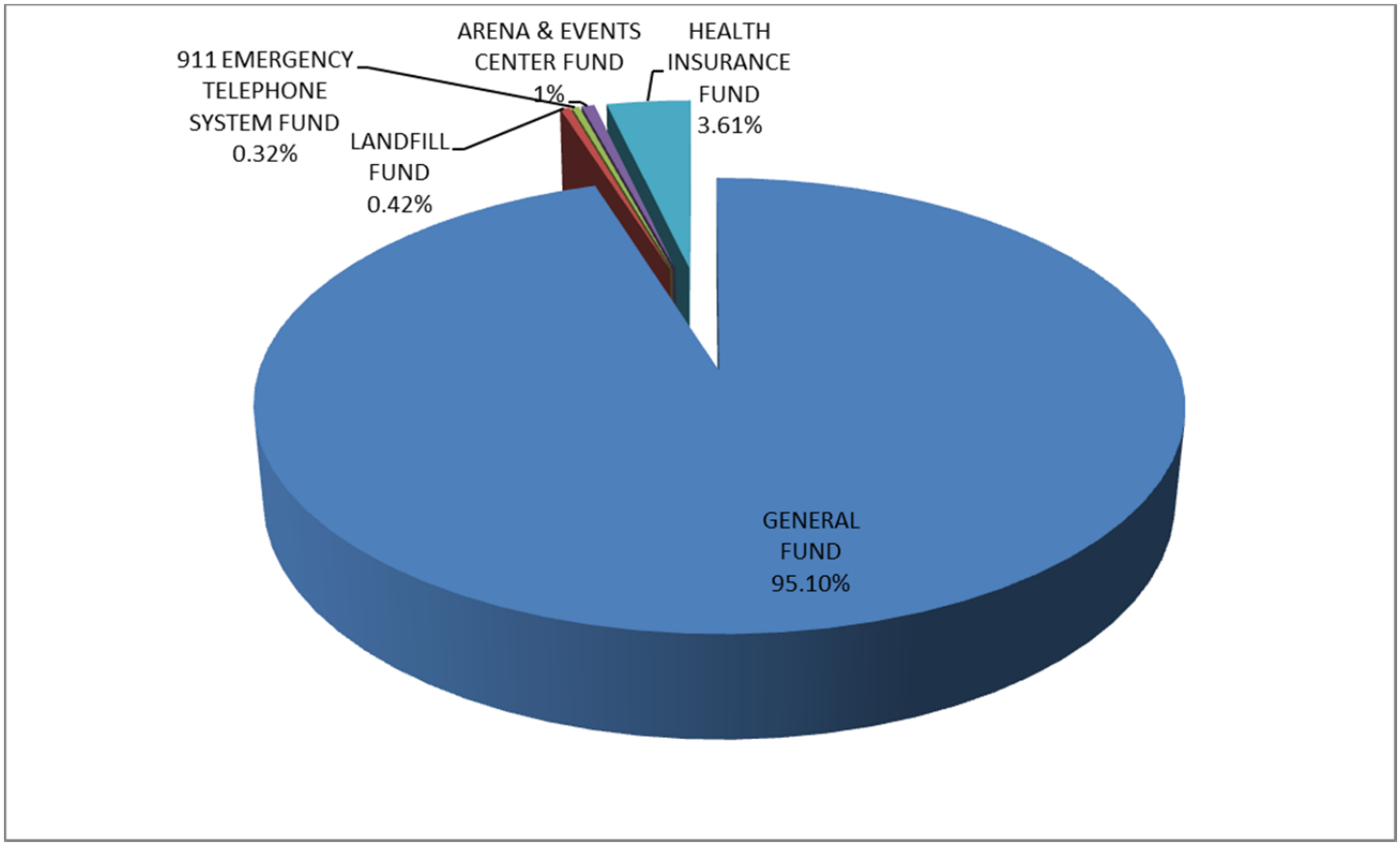
EXPENDITURES BY FUND AND CATEGORY
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
GENERAL FUND						
PERSONNEL SERVICES	$ 55,226,005	$ 60,752,139	$ 60,841,767	$ 58,608,881	$ (2,143,258)	-3.53%
OPERATIONS	211,862,828	149,392,293	190,260,596	149,751,750	359,457	0.24%
CAPITAL OUTLAY	2,113,894	3,316,580	2,488,132	1,282,788	(2,033,792)	-61.32%
TOTAL	**$ 269,202,727**	**$ 213,461,012**	**$ 253,590,494**	**$ 209,643,419**	**$ (3,817,593)**	**-1.79%**
LANDFILL FUND						
PERSONNEL SERVICES	$ 237,289	$ 239,730	$ 239,730	$ 259,890	$ 20,160	8.41%
OPERATIONS	842,802	686,270	784,659	659,510	(26,760)	-3.90%
TOTAL	**$ 1,080,090**	**$ 926,000**	**$ 1,024,389**	**$ 919,400**	**$ (6,600)**	**-0.71%**
911 EMERGENCY TELEPHONE SYSTEM FUND						
OPERATIONS	$ 611,347	$ 755,724	$ 755,724	$ 699,367	$ (56,357)	-7.46%
CAPITAL OUTLAY	3,711	-	-	-	-	0.00%
TOTAL	**$ 615,058**	**$ 755,724**	**$ 755,724**	**$ 699,367**	**$ (56,357)**	**-7.46%**
ARENA & EVENTS CENTER FUND						
PERSONNEL SERVICES	$ 104,354	$ 115,727	$ 115,727	$ 118,467	$ 2,740	2.37%
OPERATIONS	1,292,286	1,400,103	1,501,091	1,118,642	(281,461)	-20.10%
TOTAL	**$ 1,396,640**	**$ 1,515,830**	**$ 1,616,818**	**$ 1,237,109**	**$ (278,721)**	**-18.39%**
HEALTH INSURANCE FUND						
OPERATIONS	$ 7,953,938	$ 9,385,229	$ 9,385,229	$ 7,955,654	$ (1,429,575)	-15.23%
TOTAL	**$ 7,953,938**	**$ 9,385,229**	**$ 9,385,229**	**$ 7,955,654**	**$ (1,429,575)**	**-15.23%**
ALL FUNDS						
GRAND TOTAL	**$ 280,248,453**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

The amount highlighted in FY 13 General Fund Operations includes $72,479,619 for a refunding of debt. The amount in FY 14 includes $40,464,840 of expenses funded with Fund Balance for: Transfer to the Capital Reserve Fund $29.5 million, APFO settlements $5.6 million and $5.1 million in re-appropriations for FY 13 uncompleted projects.

Budget Summary

FY15 EXPENDITURES BY FUND
ALL FUNDS



EXPENSE SOURCE	GENERAL FUND	LANDFILL FUND	911 EMERGENCY TELEPHONE SYSTEM FUND	ARENA & EVENTS CENTER FUND	HEALTH INSURANCE FUND	ALL FUNDS TOTAL
PERSONNEL SERVICES	$ 58,608,881	$ 259,890	$ -	$ 118,467	$ -	**$ 58,987,238**
OPERATIONS	$ 149,751,750	659,510	699,367	1,118,642	7,955,654	**$ 160,184,923**
CAPITAL OUTLAY	$ 1,282,788	-	-	-	-	**$ 1,282,788**
TOTAL	**$ 209,643,419**	**$ 919,400**	**$ 699,367**	**$ 1,237,109**	**$ 7,955,654**	**$ 220,454,949**

Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
CONTRIBUTIONS						
Contribution to Other Funds	$ 1,955,791	$ 2,545,050	$ 33,629,550	$ 4,813,765	$ 2,268,715	89.14%
Other Contributions	2,787,020	2,876,809	2,976,418	2,679,101	(197,708)	-6.87%
TOTAL	**$ 4,742,811**	**$ 5,421,859**	**$ 36,605,968**	**$ 7,492,866**	**$ 2,071,007**	**38.20%**
GENERAL GOVERNMENT						
Board of Commissioners	$ 949,492	$ 986,022	$ 986,022	$ 902,795	$ (83,227)	-8.44%
County Manager	685,030	722,691	722,691	558,266	(164,425)	-22.75%
Communications & Outreach	279,444	340,201	348,601	334,476	(5,725)	-1.68%
Human Resources	581,372	627,537	628,537	517,855	(109,682)	-17.48%
Tax Administration						
Assessor & Land Records	2,039,046	2,076,082	2,083,071	1,945,049	(131,033)	-6.31%
Tax Collections	884,855	1,033,785	1,033,785	1,010,186	(23,599)	-2.28%
Board of Elections	716,999	861,492	861,492	701,086	(160,406)	-18.62%
Register of Deeds	474,232	547,228	547,228	539,678	(7,550)	-1.38%
Finance	999,101	989,067	989,067	964,432	(24,635)	-2.49%
Information Technology Services	3,702,207	4,089,266	4,328,473	3,909,691	(179,575)	-4.39%
Non-departmental	1,037,693	3,091,576	7,606,481	1,745,584	(1,345,992)	-43.54%
Health Insurance	7,953,938	9,385,229	9,385,229	7,955,654	(1,429,575)	-15.23%
General Services						
Administration	1,475,896	2,119,037	2,083,037	1,746,212	(372,825)	-17.59%
Grounds Maintenenance	1,017,099	1,231,167	1,228,167	1,265,061	33,894	2.75%
Sign Maintenace	161,791	174,290	174,290	166,775	(7,515)	-4.31%
Building Maintenance	2,562,338	2,626,611	2,685,611	2,407,693	(218,918)	-8.33%
Facility Services	1,215,624	1,366,102	1,371,631	1,256,123	(109,979)	-8.05%
Fleet Maintenance	491,864	686,384	683,655	394,438	(291,946)	-42.53%
TOTAL	**$ 27,387,221**	**$ 32,953,767**	**$ 37,747,068**	**$ 28,321,054**	**$ (4,632,713)**	**-14.06%**
PUBLIC SAFETY						
Sheriff						
Administration & Operations	$ 10,271,282	$ 11,941,522	$ 12,484,856	$ 12,001,990	$ 60,468	0.51%
Jail	9,828,921	10,861,127	10,654,652	10,229,180	(631,947)	-5.82%
Animal Control	771,371	893,836	893,836	879,313	(14,523)	-1.62%
Courts Maintenance	404,836	593,847	591,047	472,988	(120,859)	-20.35%
Construction Standards	993,377	1,279,501	1,279,501	1,373,151	93,650	7.32%
Emergency Management	925,632	885,223	1,021,228	819,304	(65,919)	-7.45%
Emergency Medical Services	6,208,117	6,549,772	7,030,212	6,456,916	(92,856)	-1.42%
Emergency 911 Telephone System	615,058	755,724	755,724	699,367	(56,357)	-7.46%
TOTAL	**$ 30,018,595**	**$ 33,760,552**	**$ 34,711,056**	**$ 32,932,209**	**$ (828,343)**	**-2.45%**

Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	$ 428,895	$ 507,640	$ 505,490	$ 490,203	$ (17,437)	-3.43%
Community Development	319,576	350,277	557,551	372,502	22,225	6.34%
Soil & Water Conservation	219,566	229,156	235,656	220,979	(8,177)	-3.57%
Zoning Administration	207,268	221,582	221,457	192,596	(28,986)	-13.08%
Educational Farm	-	114,089	116,489	-	(114,089)	-100.00%
Economic Development	929,599	2,497,217	2,897,217	2,777,000	279,783	11.20%
TOTAL	**$ 2,104,905**	**$ 3,919,961**	**$ 4,533,860**	**$ 4,053,280**	**$ 133,319**	**3.40%**
ENVIRONMENTAL PROTECTION						
Landfill	$ 1,080,090	$ 926,000	$ 1,024,389	$ 919,400	$ (6,600)	-0.71%
Waste Reduction	351,407	251,735	311,234	263,055	11,320	4.50%
TOTAL	**$ 1,431,497**	**$ 1,177,735**	**$ 1,335,623**	**$ 1,182,455**	**$ 4,720**	**0.40%**
HUMAN SERVICES						
Veterans Services	$ 226,193	$ 235,769	$ 236,219	$ 228,593	$ (7,176)	-3.04%
Other Human Services	5,914,473	6,573,049	6,573,049	6,273,048	(300,001)	-4.56%
Cooperative Extension	312,007	400,696	440,821	400,447	(249)	-0.06%
Human Services					-	
Administration	2,070,050	2,553,974	2,791,350	2,876,419	322,445	12.63%
Transportation	2,741,165	2,782,704	2,790,579	2,241,373	(541,331)	-19.45%
Child Welfare	6,587,407	7,545,689	7,582,759	7,097,382	(448,307)	-5.94%
Child Support Enforcement	1,262,794	1,469,257	1,469,257	1,349,749	(119,508)	-8.13%
Economic Services	11,667,509	14,531,126	13,604,526	13,972,656	(558,470)	-3.84%
Community Alternatives Program	1,274,542	1,352,197	1,352,197	1,148,775	(203,422)	-15.04%
Adult & Family Services	2,470,939	2,211,908	2,211,908	2,086,206	(125,702)	-5.68%
Nutrition	470,279	478,867	461,812	453,195	(25,672)	-5.36%
Senior Services	571,553	726,718	772,439	624,893	(101,825)	-14.01%
TOTAL	**$ 36,199,305**	**$ 40,861,954**	**$ 40,286,916**	**$ 38,752,736**	**$ (2,109,218)**	**-5.16%**
EDUCATION						
Operating						
Cabarrus County Schools	$ 46,383,037	$ 48,492,658	$ 49,233,175	$ 51,122,057	$ 2,629,399	5.42%
Kannapolis City Schools	6,243,232	6,410,375	6,508,266	6,732,392	322,017	5.02%
Rowan Cabarrus Community College	1,889,254	1,932,829	1,932,829	2,007,829	75,000	3.88%
Capital						
Cabarrus County Schools	1,238,943	2,587,200	2,900,770	1,087,200	(1,500,000)	-57.98%
Kannapolis City Schools	592,896	116,800	517,272	116,800	-	0.00%
Rowan Cabarrus Community College	-	213,000	1,277,826	100,000	(113,000)	-53.05%
Debt						
Cabarrus County and Kannapolis City Schools	32,864,018	32,058,211	32,058,211	31,272,053	(786,158)	-2.45%
Rowan Cabarrus Community College	202,018	230,569	230,569	229,909	(660)	-0.29%
TOTAL	**$ 89,413,398**	**$ 92,041,642**	**$ 94,658,918**	**$ 92,668,240**	**$ 626,598**	**0.68%**

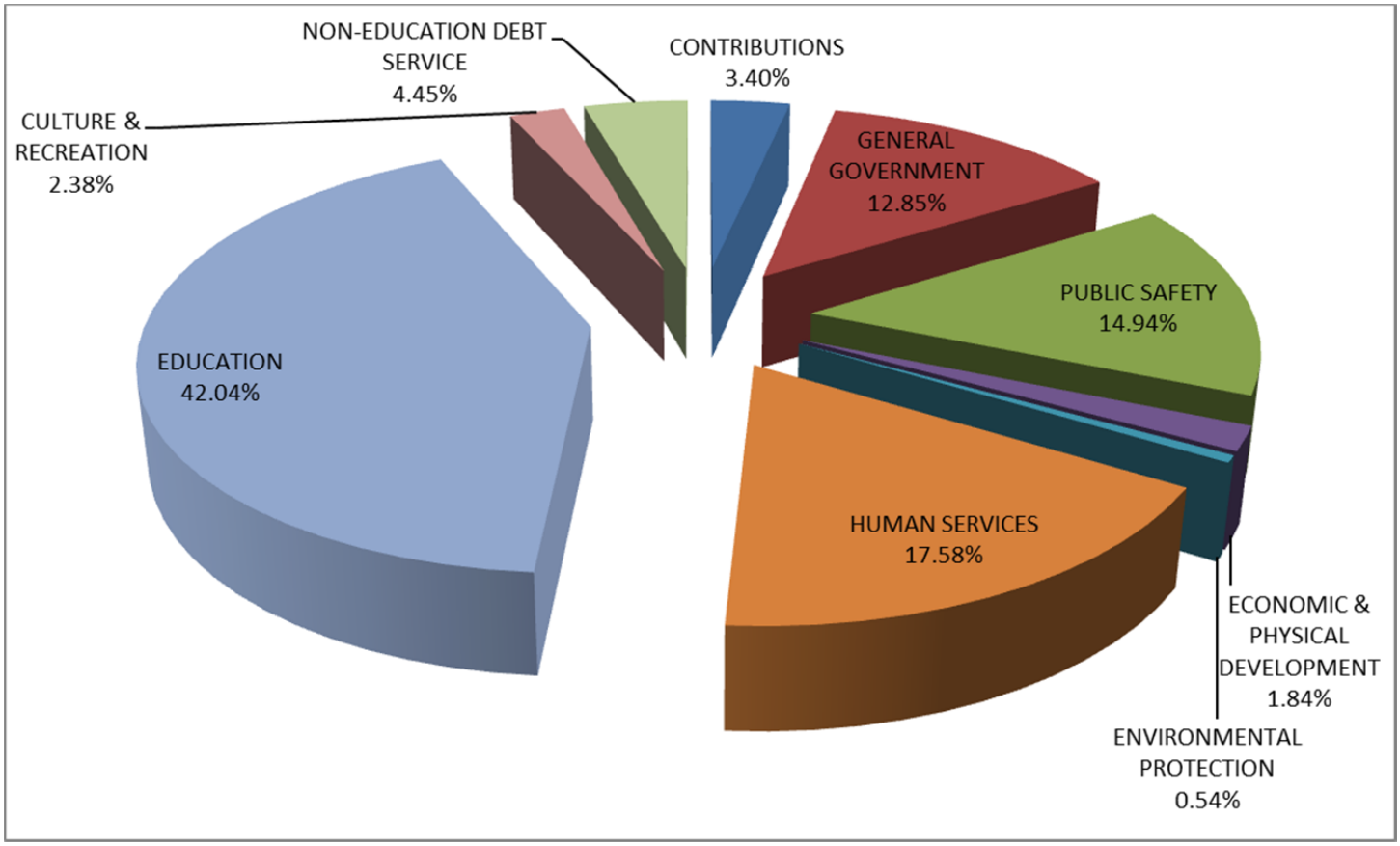
Budget Summary

EXPENDITURES BY FUNCTION AND DEPARTMENT
ALL FUNDS

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
CULTURE & RECREATION						
Active Living & Parks						
Parks	$ 1,360,697	$ 1,399,140	$ 1,476,097	$ 1,332,219	$ (66,921)	-4.78%
Senior Centers	499,372	587,718	639,349	564,155	(23,563)	-4.01%
Library System	2,400,701	2,333,082	2,690,427	2,110,404	(222,678)	-9.54%
Arena & Events Center	818,409	823,338	1,009,326	625,289	(198,049)	-24.05%
Fair	573,230	597,492	597,492	601,820	4,328	0.72%
Convention & Visitor's Bureau	5,000	95,000	10,000	10,000	(85,000)	-89.47%
TOTAL	**$ 5,657,409**	**$ 5,835,770**	**$ 6,422,691**	**$ 5,243,887**	**$ (591,883)**	**-10.14%**
DEBT SERVICE						
Non-Education Debt Services	$ 83,293,311	$ 10,070,555	$ 10,070,555	$ 9,808,222	$ (262,333)	-2.60%
TOTAL	**$ 83,293,311**	**$ 10,070,555**	**$ 10,070,555**	**$ 9,808,222**	**$ (262,333)**	**-2.60%**
ALL FUNCTIONS AND DEPARTMENTS						
GRAND TOTAL	**$ 280,248,453**	**$ 226,043,795**	**$ 266,372,654**	**$ 220,454,949**	**$ (5,588,846)**	**-2.47%**

Budget Summary

FY 15 EXPENDITURES BY FUNCTION
ALL FUNDS



EXPENDITURE FUNCTION	EXPENDITURE DESCRIPTION	FY 2015 ADOPTED
CONTRIBUTIONS	Transfers and external agencies	$7,492,866
GENERAL GOVERNMENT	Administrative, legal, financial, and other support for County departments	28,321,054
PUBLIC SAFETY	Protect safety	32,932,209
ECONOMIC & PHYSICAL DEVELOPMENT	Orderly growth and enhancement of economic and physical environments	4,053,280
ENVIRONMENTAL PROTECTION	Environmental protection of the County	1,182,455
HUMAN SERVICES	Access to healthcare, employment training, and other social services	38,752,736
EDUCATION	Local public education institutions, including debt	92,668,240
CULTURE & RECREATION	Community recreation and education	5,243,887
NON-EDUCATION DEBT SERVICE	Debt services excluding education	9,808,222
TOTAL		**$220,454,949**

Budget Summary

EXPENDITURES SUMMARY

Employee Compensation

The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and for merit pay raises for employees based on performance. In FY 2013 due to the effects of the recession and declining tax revenues neither the COLA nor the merits were budgeted. The FY 14 budget returned to the County policy and provided for COLA and merit adjustments. The FY 15 adopted budget does not include a COLA or merits.

For FY 15, the Local Government Employees' Retirement System increased the annual local government employer contribution rate for law enforcement officers from 7.28% to 7.41%. The employer contribution rate for general employees will remain the same at 7.07%.

Employee Health Plan design changes, approved by the Board of Commissioners, implemented in FY2013 and FY2014 have helped reduce claims costs and avoid plan increases. Cost avoidance through plan changes in FY13 and FY14 were approximately $3.7 million. Effective 7/1/14 the Board reduced the contribution per employee for health insurance from $8,182 to $ 6,800. As of 7/1/14, 942 employees and 90 retirees are insured under the plans, thus the cost reduction was over $ 1.4 million and affected nearly every department. Contributions to Health Savings Accounts (HSA) for employees who participate in the consumer driven plan were reduced from $1,000 to $750 for FY 15. Contributions to the HRA for employees who participate in the Open Access Plan were reduced from $ 300 to $ 250 for FY 15.

On July 1, 2014 the County will close the Employee Health Center (EHC), which opened in August 2006. The EHC offered basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that were enrolled in the County's health care plan, without the requirement of employee co-payments. The EHC was funded through the self-funded hospitalization fund, which pays for all employee health care costs.

Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physician visits previously performed by the EHC will be contracted to other providers.

Fortunately Cabarrus County was honored as *Charlotte Business Journal's* 4th annual Healthiest Employers of Greater Charlotte, 4th place. Pam Dubois, the Deputy County Manager also received the honor of the Healthiest CEO Award.

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, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, General Services, Health Insurance, Non-departmental expenses and the Capital Improvement Program. Spending in this service area is expected to decrease in every department totaling $4,632,713 from the adopted FY 14 amount to $28,321,054. The decrease from the revised budget is $ 9,426,014. General Government spending comprises 12.85 % of the total budget.

The larger decreases from the adopted budget relate to the areas of health insurance ($ 1,429,575) and non-departmental reductions of $ 1,345,992. Non-departmental reductions of $ 5,860,897 from the revised budget relate to the APFO settlements budgeted in FY 14 for $ 5,600,313. The reduction from the adopted budget relates to the reduction of salary adjustments from $550,000 in FY 14 to $15,000 in FY 15, the elimination of the fuel, legal and insurance settlement contingencies totaling $250,000 and the reduction of the Board contingency by $378,428 to $ 900,000. The contingency held funding for additional enrollment in FY 14 as well as for state school salary increase

matches. Other areas of large decreases include: Information and Technology Services (ITS) $ 179,575 comprised largely of reductions in Minor technology expenditures; General Services which reduced $372,825 related to the reduction of $ 350,000 in the power budget; Building Maintenance reductions of $ 218,918 in various maintenance projects; Fleet Maintenance reductions of $ 291,946 due to reductions in motor vehicles purchases of $ 222,000; County Manager reductions of $ 164,425 which relates to the elimination of a Deputy County Manager position; Board of Elections reductions of $160,406 due to fewer elections to be held in FY 15 and Human Resources, $ 109,682 which includes the elimination of the wellness coordinator and the salary survey (which is conducted every two years).

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 Active Living and Parks Department, the County Fair and the Arena & Events Center. The FY 15 adopted budget of $5,243,887 represents a $591,883 (10.14%) decrease from the adopted FY 14 budget. Decreases related to the Active Living and Parks department can be attributed to the one-time cost for the Parks Master Plan in FY 14 of $ 75,000 and the reduction of .567 FTE in part-time parks staff. The library eliminated the $ 63,481 LSTA grant and the corresponding staff from the FY 15 budget as it was a grant for one year only (it was not a part of the original FY 14 adopted budget). In addition four staff positions from the Concord library were eliminated. Decreases related to the Arena Fund in the amount of $ 278,721 relate primarily to the reduction of the operational costs /staff for SMG by $ 124,710, reductions to buildings and grounds of $ $73,339 and the elimination of $ 85,000 for event expenses. The budget for Culture and Recreation equals 2.38 % of total spending.

Public Safety

Public Safety expenditures provide 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 the 911 Emergency Telephone System Fund. Budgeted expenditures for FY 15 total $32,932,209, a $ 828,343 (2.45%) decrease from FY 14 adopted levels and $ 1,778,847 from FY 14 revised amounts.

Public Safety spending equates to approximately 14.94 % of the adopted budget for the upcoming fiscal year. The change in expense levels is due to increases associated with an additional $93,650 in the Construction Standards area related to two new FTE's, a plan reviewer and a permit clerk. These were added to provide support to the department as three inspectors were added in FY 14 with no supporting staff. The cost of these positions was offset by increases in fee revenues. An area of service increase is in EMS which added a co-station on Weddington Road at a cost of $ 90,700: $54,250 in personnel and $ 36,450 in operational expenses. This new facility is expected to open in the fourth quarter of FY 15. These increases were offset by decreases in motor vehicles of $ 126,000 (the department will only purchase new chassis and keep the boxes of the units) and decreases in health insurance of $ 80,460. Overall, the EMS department expenses decreased $ 92,856. The Sheriff Admin and Operations area increased $60,468 over the prior adopted budget and relates primarily to the costs of the nine School Resource Officers at $ 498,000 added in the last quarter of FY 14 which are offset by the decreased health insurance costs of $ 121,077, overtime budget reductions of $ 42,000, $232,000 in reductions in motor vehicles and a $ 33,975 reduction in service contracts.

The largest decreases in this category relate to reductions in the Jail of $ 631,947, (composed primarily of reduction in overtime ($ 50,000), health insurance ($ 186,921) food ($ 58,000), minor technology ($ 50,756), purchased services ($ 110,002), ICE fuel ($75,400) and ICETR auxiliary personnel ($181,552). There was an increase in equipment and furniture at the jail to replace a food steamer at $ 35,000. Reductions in Emergency Management of $ 65,919 (comprised primarily of $30,000 in fire department staff grant reductions and $30,269 in consultant reductions), and reductions in the Courts area of $120,859 related primarily to buildings and grounds reductions

Budget Summary

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 budgeted within the Economic and Physical Development service areas include: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Educational Farm and Economic Development Incentives. Spending within this service area is projected to increase $ 133,319 (3.4 %) from the adopted budget to $4,053,280. This change is driven by the increase in economic development incentive grants previously awarded of $ 279,783 and the elimination of the Educational Farm of $ 114,089. These services account for approximately 1.84 % of total spending for FY 15.

Human Services

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within the community. Budgeted at $ 38,752,736, Human Services accounts for 17.58 % of the adopted total spending for FY 15. This spending level represents a decrease of $ 2,109,218 (5.16 %) from the FY 14 adopted budget. All areas of human services experienced decreased budgets with the exception of Administration. In FY 15, the County used the budget template which makes allocations to administration advisable after earnings caps are met. The larger decreases are: Child Welfare $ 448,307; Transportation $ 541,331; Economic Services $ 558,470, CAP $ 203,422; Adult and Family Services, $ 125,702, Senior Services $ 101,825 and the contribution to the Cabarrus Health Alliance $ 300,000. In FY 14 the Board provided for $ 300,000 in one-time funding for the CHA in order to provide them time to adjust to other funding cuts.

The federal sequestration was considered in the budgeting of revenues for these programs as well as state level cuts. Since the state budget template was used to assist with the budget we anticipate this will result in increased accuracy of both revenue and expenditure budgets for the Department of Human Services. 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.

Environmental Protection

Environmental Protection services provide for environmental safety and quality and include the Landfill and Waste Reduction Departments. This service area represents approximately .54 % of the total budget. Total spending within this function is $1,182,455, a $ 4,720 and .40% increase from the adopted FY 14 budget.

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 $ 92,668,240, an increase of .68% from the FY 14 adopted budget and represents 42.04 % of the FY 15 adopted total spending. Current expense funding for the schools was increased 5.38% or $2,951,416: $ 2,563,302 in order to provide funding for a 1% raise to staff earning less than $ 70,000 per year and to fund 50% of estimated increased student enrollment including charter school students. An additional $ 388,114 was provided to increase building maintenance funding

Rowan Cabarrus Community College current expense budget was increased $ 75,000 in order to address their increased rent until the Cosmetology school can be moved.

Budget Summary

Contributions

The category of spending known as Contributions includes contributions to other agencies, and contributions to other funds. The FY 15 adopted budget for Contributions increased from the adopted budget by $2,071,007 (38.2%) to $7,492,866. This increase is primarily due to $ 3,920,112 that is funded for school capital project needs. This increase is offset by a decrease in the contribution to the Arena Fund of $ 335,000, the elimination of the contribution of $25,000 to Community Development, $ 125,000 to the Soil and Water Fund and $ 332,000 to the EDC. The only area of increase was the contribution to the Pension Trust Fund which increased $ 78,603 based on the actuarially determined ARC for the Plan. The decrease from the revised budget was $ 29,113,102 and is related primarily to the FY 14 budget for contribution to the Capital Reserve Fund of $ 32,329,500. This service area accounts for 3.4 % of the FY 15 adopted budget.

Other Debt Service

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 $9,808,222 represents 4.45% of the total budget, and a $262,333 (2.6%) reduction from the FY 14 revised budget.

Fund Summaries

GENERAL FUND

	FY13 ACTUAL	FY14 ADOPTED	FY14 REVISED	FY15 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
AD VALOREM TAXES	131,171,851	133,692,292	133,692,292	133,866,989	174,697	0.13%
OTHER TAXES	37,634,536	36,859,331	36,859,331	37,953,337	1,094,006	2.97%
INTERGOVERNMENTAL-GRANTS/OTHER	20,272,981	19,529,241	19,180,636	19,811,099	281,858	1.44%
PERMITS & FEES	3,974,808	4,050,800	4,050,800	4,254,445	203,645	5.03%
SALES & SERVICES	11,829,934	11,243,606	11,122,593	11,082,961	(160,645)	-1.43%
INVESTMENT EARNINGS	10,902,639	142,000	142,000	145,000	3,000	2.11%
MISCELLANEOUS	986,612	132,454	303,713	111,923	(20,531)	-15.50%
OTHER FINANCIAL SOURCES	72,173,441	7,811,288	48,239,129	2,417,665	(5,393,623)	-69.05%
TOTAL	**288,946,801**	**213,461,012**	**253,590,494**	**209,643,419**	**(3,817,593)**	**-1.79%**
EXPENSES						
PERSONNEL SERVICES	55,226,005	60,752,139	60,841,767	58,608,881	(2,143,258)	-3.53%
OPERATIONS	211,862,828	149,392,293	190,260,596	149,751,750	359,457	0.24%
CAPITAL OUTLAY	2,113,894	3,316,580	2,488,132	1,282,788	(2,033,792)	-61.32%
TOTAL	**269,202,727**	**213,461,012**	**253,590,494**	**209,643,419**	**(3,817,593)**	**-1.79%**

Highlighted items refer to debt refunding in FY 13 in the amount of $72,479,619 and fund balance appropriated in FY 14 of $40,464,840 primarily for a contribution to capital reserve from the general fund balance of $ 29,506,500 for and $ 5,600,313 for APFO settlements and $5,101,101 for projects carried over from FY 13.

The FY15 General Fund adopted budget totals $209,643,419, a decrease of $3,817,593 or 1.79% from the FY14 original budget.

Revenues

Ad valorem (property) tax revenue is adopted at a rate of $0.70 per $100 of assessed valuation, the same as the FY14 rate. The total taxable property value is estimated at $19,364,626,398, a 2.3% increase from FY14. Ad valorem (property) tax value 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 89.19% was applied to tax calculations on motor vehicles and 97.29% on all other property, for a combined collection rate of 96.67%.

At the adopted rate, FY15 property tax revenues, excluding motor vehicles, are estimated at $121,357,066. This is an increase of 2.9% ($3,151,418) above the FY14 revised budget. Valuations for motor vehicles however, have only increased .1%, (due largely to the new Tax and Tag Together system which the state has implemented which uses a 6% lower values scale than Cabarrus County used). Therefore the budget for motor vehicle taxes for FY15 is only $9,452,923. This represents a decrease from the FY14 revised budget of $ 2,450,917. This decrease is due to the inclusion of four extra months of revenue in the initial year (FY14) of the Tax and Tag Together program. Without that one-time extra revenue in the amount of $ 2,467,049 the difference is an increase of $ 16,132.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes which are projected to decline by $ 540,000. 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 $133,866,989,

which represents a .13% increase over the FY14 budget. These revenues account for 63.8% of total general fund revenue in the FY15 budget.

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 decade 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 $37,207,422, a 3 % and $ 1,066,108 increase above the FY 14 adopted budget based on activity in the economy. Two factors influence normal growth in sales tax. The first is growth in retail sales and the second is the value of non-profit refunds. The County receives notification of refunds as they occur with no ability to budget for their effect in advance. 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 $37,953,337, an increase of 2.97% from the FY 14 adopted budget. It accounts for 18.1% of the total general fund budget.

Intergovernmental Revenue represents 9.45% 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 15 adopted budget represents a $281,858 and 1.44 % increase at $19,811,099. The major factor in the change relates to an increase of $ 234,840 in the School Resource Officer grant. Other grants and state revenues increased and decreased slightly and account for the remainder of the $47,018.

Permit and fee revenues are anticipated to increase $ 203,645, or 5.03% to $4,254,445. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and building inspection fees.

Register of Deeds fees for the recording and dissemination of records fell dramatically during the Great Recession; however they have come back strong in the previous two years. Revenues for FY14 were projected at $1,757,000, a 30% increase over the revised FY13 budget and an additional 3.96% ($69,300) increase is projected for FY15. Likewise, based on recent trends Construction Standards building inspection fees are projected to grow to $2,280,000, a 6.1% increase over the FY14 budget which was increased 47.7% over the previous year. This category accounts for 2.03 % 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, jail fees, tax collection fees, emergency medical services fees, and Medicaid reimbursements related to transportation, CAP, and case management reimbursement.

Revenues in this category are projected to decrease $ 160,645 or 1.43% from the adopted FY 14 budget to $11,082,961 for FY 15. Several revenues in this category are projected to increase. The primary areas of increase for this category include increases in revenue from jail fees of $81,600, deputy reimbursements of $171,098, increased ambulance fees of $60,236 and increased park revenues of $ 20,800. Other revenues in this category projected to decrease relate primarily to CAP $ 169,220, Jail fees $ 199,073 (reductions include $ 47,000 in jail reentry revenues and $ 280,000 in ICETR revenues offset by increases in other jail fees), $94,900 in reductions of Board of Elections Fees due to FY 15 not being a city election year, $ 31,000 in Medicaid case management reductions and $ 20,000 in Construction standards collection fee reductions.

Fund Summaries

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 budgeted at $145,000, 2.11% more than the FY14 adopted 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. Also, the transfer of excess fund balance will affect interest earnings in the General Fund in FY 15. 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 15 budget for miscellaneous revenues totals $111,923 or .05% of the General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and sale of fixed assets as they are received. However, where there are regular miscellaneous revenues they are budgeted based on past history collections.

The FY 15 budget for Other Financing Sources of $2,417,665 represents a $ 5,393,623 or 69.05% decrease from the adopted FY 14 budget and $ 45,821,464 decrease from the FY 14 revised budget. The large decrease from the revised budget relates to fund balance appropriations in FY 14 of $ 40,464,840. This revenue category includes inter-fund transfers and as well as fund balance appropriations. FY 15 funding includes an $81,041 transfer from the E911 Fund to the General Fund for the GIS Addressing Coordinator within the Planning Department as well as $136,624 for debt service on 911 equipment. These revenues also include $2,200,000 in lottery proceeds to be used for the retirement of debt service for public schools. FY 14 included $ 4,911,790 in lottery proceeds and $ $2,717,078 in proceeds from a COPS distribution. This category comprises 1.15% of all General Fund revenue for FY15. The lottery projections are based on progressively lower collections over the last few years and the built-up funds of prior years have now been depleted.

Expenditures

The FY15 budget waives the Board policies regarding cost of living adjustments (COLA) and merits for employees. Health insurance costs decreased over $1.4 million as a result of the per employee contribution reducing from $ 8,182 to $ 6,800, a 16.9% reduction. This reduction is found in nearly every cost center.

The Local Government Retirement System increased the local government contribution rate from 7.28% to 7.41% for law enforcement officers. The rate for general employees remained the same at 7.07%

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 decrease $ 7,046,300 (24.8 %) from the FY 14 revised levels and $3,203,138 (13.59%) from the adopted budget to $ 20,365,400. General Government spending comprises 9.71% of the total General Fund budget.

Fund Summaries

The major personnel changes relate to the elimination of a Deputy County Manager position and the Wellness Coordinator Position which resulted in reductions in the County Manager and Human Resources departments. Other changes are:
ITS: decrease of $ 179,575 from the adopted FY 14 budget comprised primarily of minor technology reductions of $88,000, increases in telecommunications costs of $ 75,996, and reductions in consultants, $ 25,000, travel, $29,687, imaging, $ 26,000 and technology of $ 52,000.
Board of Elections: decreased $ 160,406 due to fewer elections for FY 15.
General Services: decrease of $ 372,825 from the adopted FY 14 budget comprised mostly of a $ 350,000 reduction in the power budget.
Building Maintenance: reduction of $ 218,918 in various maintenance projects
Fleet Maintenance: reduction of $ 291,946 comprised primarily of motor vehicle purchase reductions from $282,000 in FY 14 to zero in FY 15
Non-Departmental expenses: reduction of $5,860,897 from the revised FY 14 budget which relates to a reduction of $ 5,600,313 for APFO settlements and $ 1,345,992 (43.54%) from the adopted FY 14 budget which relates to a reduction of $ 335,000 in salary adjustments, the elimination of fuel, legal and insurance settlement contingencies totaling $ 250,000, and a reduction in the Board Contingency of $ 378,428.

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. Participation continues to increase at the park, particularly with residents choosing to recreate locally. The FY 15 adopted budget of $4,006,778 represents a $ 313,162 (7.25%) decrease from the adopted FY 14 budget and a decrease of $799,095 from the revised FY 14 budget. This can be attributed to $75,000 in one-time consultant costs for the Parks Master Plan and the reduction of .567 FTE in Park part-time staff. The decrease for the library of $ 168,762 in furniture, equipment and technology budgeted in FY 14 is also reflected. The LSTA grant program for $ 63,481 was also eliminated from the FY 15 library budget. The library budget includes the elimination of four FTE's from the Concord branch. The budget for Culture and Recreation represents 1.91% of total general fund spending.

Public Safety funding provides 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 15 total $32,232,842. This represents a $ 1,722,490 (5.07%) decrease from the FY 14 revised budget and a $771,986 decrease from the adopted FY 14 budget. Increases are related to the annualization of the nine School Resource Officers added to the Sheriff Administration and Operations budget in the fourth quarter of FY 14 and the addition of an EMS co-station on Weddington Road in the fourth quarter of FY15. The co-station includes 2.5 FTE's and operational costs which total $ 56,250. These costs will be offset by EMS revenues. The Construction Standards Department also increased $93,650. This department includes the addition of two new FTE's: a Plan Reviewer and a Permit Clerk. These were added to keep up with the growth in that area. The inspectors were added last year, but the supporting staff were not. These positions are needed to provide efficiencies for the level of service demanded from this department.

Decreases in Public Safety departments include: $ 631,947 from the Jail, (comprised primarily of $ 50,000 in overtime, $ 186,921 in health insurance, $ 58,000 for food, $50,756 for minor technology, $110,002 for purchased services, $75,400 for ICE fuel and $ 181,552 for ICE auxiliary personnel); $ 65,919 from the Emergency Management Department in the area of fire department staffing grants and consultants, and $ 120,859 from the Courts area primarily related to building and grounds maintenance. Public Safety spending equates to approximately 15.38% of the general fund budget for 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 3.4% to $4,053,280, an increase of $ 133,319 from the adopted FY 14 budget. This change is primarily driven by an increase in economic development incentive grants of $279,783 and the offsetting reductions of $ 114,089 related to closing the Educational Farm. These services comprise 1.93% of general fund expenses for FY 15.

Human Services expenditures are those with a purpose of promoting the general health and well-being of the individuals within a community. At $38,782,736, this budget accounts for 18.49% of the General Fund spending for FY15. This spending level represents a decrease of $ 1,534,180 or 3.8% from the FY 14 revised budget and $ 2,109,218 or 5.16% from the FY 14 adopted budget. The decrease from the FY 14 original budget relates primarily to the areas of Transportation, $ 541,331, Child Welfare $ 448,307, Economic Services $ 558,470, CAP, $ 203,422, Senior Services $ 101,825 and in the contribution to the Cabarrus Health Alliance of $300,000. The Administration area increased $ 322,445. The transportation reductions relate to the loss of the JARC grants (due to the county's change in status from a rural to an urban county by their standards) and the change in strategy to use less taxi's in the service model. The child welfare reductions are primarily related to foster care and adoption assistance. The CAP program is struggling to provide services to their 177 disabled adult consumers within the Medicaid rate structure and cover their costs. The plan for FY 15 includes transferring one staff member to the Adult and Family Services Department and adding productivity metrics to the other staff. This program will be closely monitored to assure unexpected additional county dollars are not required. The Senior Services Department decrease relates to the loss of the Community Resources Connection grant (ADRC) of $ 82,122 and the elimination of the $ 67,924 Home Care Independence Program whereby we contracted with an agency to provide payroll services to individuals who needed home care services. 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.

FY 15 was the first year that the County utilized the State budget template in completion of the budget. This tool should assist in budgeting accuracy and in maximizing reimbursements. The result of the use of the template was that DHS administration costs increased, but overall DHS costs decreased.

The Environmental Protection service area is the Waste Reduction budget, whose total is adopted at $263,055. This budget is a decrease of $ 48,179 or 15.5% from the revised FY 14 budget and an $ 11,320 and 6.99% increase from the FY 14 adopted budget. This area accounts for .13% 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 $92,668,240, an increase of .68% from the FY14 adopted budget and represents 44.2% of adopted general fund spending. Current expense funding was increased $ 2,951,416 in order to provide annualized funding for a 1% raise begun in FY14 for all staff earning less than $70,000 per year and to provide funding for 50% of the estimated increase in student enrollment (including charter school enrollment). Also, provided is $ 388,114 for additional building maintenance funding for the schools. The adopted budget includes an increase of $ 75,000 to Rowan-Cabarrus Community College for increased rent for the cosmetology building until the move is completed.

The Contributions area includes expenditures for contributions to other agencies and contributions to other funds. The FY15 adopted budget for Contributions is decreasing by $ 29,113,102 from the revised budget and increasing $ 2,071,007 or 38.2% from the adopted FY 14 budget to $7,492,866. The decrease from revised relates primarily to the large budget for the contribution to the capital reserve fund in FY 14 of $ 32,329,500. The increase in the contributions from the original FY14 budget relates to the $ 3,920,112 contribution to school capital projects. This increase is offset by a decrease in the contribution to the Arena Fund of $ 335,000, the elimination of the $ 25,000 contribution to

Community Development, and the $ 125,000 contribution to the Soil and Water fund as well as $ 332,000 to the EDC. The contribution to the Pension Trust Fund increased in FY 15 by $ 78,603 to $ 535,823 based on the actuarially determined ARC for the fund. This service area accounts for 3.57 % of FY15 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 County Board returned to their policy of transferring "excess" fund balance to the Capital Reserve Fund in FY 14. The amount of the fund balance transfer to the Capital Reserve fund is calculated by taking total fund balance per the audit and reducing it for the Board's working capital policy of keeping 15% of the general fund budget amount for working capital use, and further reductions for management assignments related to various known issues such as litigation, tax appeals, landfill costs and statutorily required assignments (reserved by state statute, inventories, prepaid items) and $ 5,000,000 for unknown contingencies that may arise. Since the transfer had not been made in five fiscal years, the accumulated amount of the transfer was $ 29,486,500.

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 $9,808,222 represents 4.68% of the General Fund budget, a reduction of 2.6% from the FY14 adopted budget.

Fund Summaries

REVENUES BY FUNCTION AND DEPARTMENT
GENERAL FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
CONTRIBUTIONS						
Cont to Other Funds	$ -	$ -	$ 29,506,500	$ -	$ -	0.00%
Other Contributions	860,015	881,896	934,505	899,500	17,604	2.00%
TOTAL	**$ 860,015**	**$ 881,896**	**$ 30,441,005**	**$ 899,500**	**$ 17,604**	**2.00%**
GENERAL GOVERNMENT						
Communications & Outreach	$ 546,549	$ 541,750	$ 541,750	$ 530,915	$ (10,835)	-2.00%
Tax Administration						
Assessor & Land Records	175	-	6,989	200	200	0.00%
Tax Collector	131,775,877	134,116,390	134,116,390	134,349,989	233,599	0.17%
Board of Elections	6,869	95,000	95,000	100	(94,900)	-99.89%
Register of Deeds	1,786,956	1,757,000	1,757,000	1,817,300	60,300	3.43%
Finance	25,038,349	22,630,055	22,630,055	23,729,789	1,099,734	4.86%
Information Technology	145,683	167,850	407,057	178,368	10,518	6.27%
Non-departmental	24,810	-	5,600,688	-	-	0.00%
General Services						
Administration	33,101	33,000	33,000	33,000	-	0.00%
Sign Maintenace	4,965	5,000	5,000	10,000	5,000	100.00%
Building Maintenance	45,767	42,000	108,000	42,000	-	0.00%
Facility Services	600	600	600	600	-	0.00%
Fleet Maintenance	58,744	68,000	68,000	68,000	-	0.00%
TOTAL	**$ 159,468,445**	**$ 159,456,645**	**$ 165,369,529**	**$ 160,760,261**	**$ 1,303,616**	**0.82%**
PUBLIC SAFETY						
Sheriff						
Administration & Operations	$ 1,970,675	$ 1,930,425	$ 2,387,342	$ 2,630,068	$ 699,643	36.24%
Jail	990,178	1,074,865	848,748	828,773	(246,092)	-22.90%
Animal Control	6,596	7,100	7,100	3,000	(4,100)	-57.75%
Courts Maintenance	355,846	316,000	348,000	310,133	(5,867)	-1.86%
Construction Standards	2,033,767	2,173,000	2,173,000	2,280,000	107,000	4.92%
Emergency Management	144,480	100,000	236,005	120,500	20,500	20.50%
Emergency Medical Services	4,789,935	4,610,305	5,090,745	4,670,541	60,236	1.31%
TOTAL	**$ 10,291,477**	**$ 10,211,695**	**$ 11,090,940**	**$ 10,843,015**	**$ 631,320**	**6.18%**
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	$ 34,625	$ 85,771	$ 85,771	$ 85,851	$ 80	0.09%
Community Development	188,538	168,790	376,064	195,845	27,055	16.03%
Soil & Water Conservation	30,275	30,450	36,950	30,275	(175)	-0.57%
Zoning Administration	30,595	24,100	24,100	24,700	600	2.49%
Educational Farm	-	5,000	5,000		(5,000)	-100.00%
Economic Development Incentives	-	-	400,000	-	-	0.00%
TOTAL	**$ 284,033**	**$ 314,111**	**$ 927,885**	**$ 336,671**	**$ 22,560**	**7.18%**

Fund Summaries

REVENUES BY FUNCTION AND DEPARTMENT
GENERAL FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
ENVIRONMENTAL PROTECTION						
Waste Reduction	226,935	107,000	166,499	120,000	13,000	12.15%
TOTAL	**$ 226,935**	**$ 107,000**	**$ 166,499**	**$ 120,000**	**$ 13,000**	**12.15%**
HUMAN SERVICES						
Veterans Services	$ 1,702	$ 1,000	$ 1,450	$ 1,702	$ 702	70.20%
Cooperative Extension	34,386	56,030	93,880	60,239	4,209	7.51%
Human Services						
Administration	-	-	212,334	73,750	73,750	0.00%
Transportation	2,482,958	2,035,960	2,039,490	1,842,480	(193,480)	-9.50%
Public Assistance	23,911	-	-	-	-	0.00%
Child Welfare	3,686,366	3,226,717	3,263,787	3,326,444	99,727	3.09%
Child Support Enforcement	1,209,298	1,251,000	1,251,000	1,165,764	(85,236)	-6.81%
Economic Services	8,782,104	10,788,868	9,813,868	10,360,679	(428,189)	-3.97%
Community Alternatives Program	1,270,431	1,384,748	1,384,748	1,251,833	(132,915)	-9.60%
Adult and Family Services	2,105,082	687,766	687,766	587,012	(100,754)	-14.65%
Nutrition	198,683	190,815	173,760	163,082	(27,733)	-14.53%
Senior Services	408,754	414,144	459,865	336,274	(77,870)	-18.80%
TOTAL	**$ 20,203,675**	**$ 20,037,048**	**$ 19,381,948**	**$ 19,169,259**	**$ (867,789)**	**-4.33%**
EDUCATION						
Cabarrus County Schools Capital	$ -	$ -	$ 1,813,195	$ -	$ -	0.00%
Kannapolis City Schools Capital	-	-	400,472	-	-	0.00%
Rowan Cabarrus Community Capital	-	-	1,064,826	-	-	0.00%
Sales Tax - 1/2 Cent Article 40	2,178,066	2,171,388	2,171,388	2,236,530	65,142	3.00%
Sales Tax - 1/2 Cent Article 42	5,169,449	5,049,505	5,049,505	5,200,990	151,485	3.00%
Sales Tax - 1/2 Cent Article 46	5,978,544	5,940,197	5,940,197	6,118,403	178,206	3.00%
Lottery Proceeds	7,307,518	4,911,790	4,911,790	2,200,000	(2,711,790)	-55.21%
COPS 2009	1,912,810	2,188,834	2,188,834	-	(2,188,834)	-100.00%
QSCB Subsidy	770,920	703,850	703,850	712,331	8,481	1.20%
TOTAL	**$ 23,317,308**	**$ 20,965,564**	**$ 24,244,057**	**$ 16,468,254**	**$ (4,497,310)**	**0.00%**
CULTURE & RECREATION						
Active Living & Parks						
Parks	$ 341,972	$ 289,600	$ 366,557	$ 360,400	$ 70,800	24.45%
Senior Centers	260,284	251,303	263,444	229,208	(22,095)	-8.79%
Library System	513,083	316,527	673,872	320,227	3,700	1.17%
TOTAL	**$ 1,115,339**	**$ 857,430**	**$ 1,303,873**	**$ 909,835**	**$ 52,405**	**6.11%**
DEBT SERVICE						
Debt Services	$ 73,179,574	$ 629,623	$ 664,759	$ 136,624	$ (492,999)	-78.30%
TOTAL	**$ 73,179,574**	**$ 629,623**	**$ 664,759**	**$ 136,624**	**$ (492,999)**	**-78.30%**
ALL FUNDS						
GRAND TOTAL	**$ 288,946,801**	**$ 213,461,012**	**$ 253,590,494**	**$ 209,643,419**	**$ (3,817,593)**	**-1.79%**

Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT
GENERAL FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
CONTRIBUTIONS						
Contribution to Other Funds	$ 1,955,791	$ 2,545,050	$ 33,629,550	$ 4,813,765	$ 2,268,715	89.14%
Other Contributions	2,787,020	2,876,809	2,976,418	2,679,101	(197,708)	-6.87%
TOTAL	**$ 4,742,811**	**$ 5,421,859**	**$ 36,605,968**	**$ 7,492,866**	**$ 2,071,007**	**38.20%**
GENERAL GOVERNMENT						
Board of Commissioners	$ 949,492	$ 986,022	$ 986,022	$ 902,795	$ (83,227)	-8.44%
County Manager	685,030	722,691	722,691	558,266	(164,425)	-22.75%
Communications & Outreach	279,444	340,201	348,601	334,476	(5,725)	-1.68%
Human Resources	581,372	627,537	628,537	517,855	(109,682)	-17.48%
Tax Administration						
Assessor & Land Records	2,039,046	2,076,082	2,083,071	1,945,049	(131,033)	-6.31%
Tax Collections	884,855	1,033,785	1,033,785	1,010,186	(23,599)	-2.28%
Board of Elections	716,999	861,492	861,492	701,086	(160,406)	-18.62%
Register of Deeds	474,232	547,228	547,228	539,678	(7,550)	-1.38%
Finance	999,101	989,067	989,067	964,432	(24,635)	-2.49%
Information Technology Services	3,702,207	4,089,266	4,328,473	3,909,691	(179,575)	-4.39%
Non-departmental	1,037,693	3,091,576	7,606,481	1,745,584	(1,345,992)	-43.54%
General Services						
Administration	1,475,896	2,119,037	2,083,037	1,746,212	(372,825)	-17.59%
Grounds Maintenenance	1,017,099	1,231,167	1,228,167	1,265,061	33,894	2.75%
Sign Maintenace	161,791	174,290	174,290	166,775	(7,515)	-4.31%
Building Maintenance	2,562,338	2,626,611	2,685,611	2,407,693	(218,918)	-8.33%
Facility Services	1,215,624	1,366,102	1,371,631	1,256,123	(109,979)	-8.05%
Fleet Maintenance	491,864	686,384	683,655	394,438	(291,946)	-42.53%
TOTAL	**$ 19,433,283**	**$ 23,568,538**	**$ 28,361,839**	**$ 20,365,400**	**$ (3,203,138)**	**-13.59%**
PUBLIC SAFETY						
Sheriff						
Administration & Operations	$ 10,271,282	$ 11,941,522	$ 12,484,856	$ 12,001,990	$ 60,468	0.51%
Jail	9,828,921	10,861,127	10,654,652	10,229,180	(631,947)	-5.82%
Animal Control	771,371	893,836	893,836	879,313	(14,523)	-1.62%
Courts Maintenance	404,836	593,847	591,047	472,988	(120,859)	-20.35%
Construction Standards	993,377	1,279,501	1,279,501	1,373,151	93,650	7.32%
Emergency Management	925,632	885,223	1,021,228	819,304	(65,919)	-7.45%
Emergency Medical Services	6,208,117	6,549,772	7,030,212	6,456,916	(92,856)	-1.42%
TOTAL	**$ 29,403,537**	**$ 33,004,828**	**$ 33,955,332**	**$ 32,232,842**	**$ (771,986)**	**-2.34%**

Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT
GENERAL FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development						
Planning	$ 428,895	$ 507,640	$ 505,490	$ 490,203	$ (17,437)	-3.43%
Community Development	319,576	350,277	557,551	372,502	22,225	6.34%
Soil & Water Conservation	219,566	229,156	235,656	220,979	(8,177)	-3.57%
Zoning Administration	207,268	221,582	221,457	192,596	(28,986)	-13.08%
Educational Farm	-	114,089	116,489		(114,089)	-100.00%
Economic Development Incentives	929,599	2,497,217	2,897,217	2,777,000	279,783	11.20%
TOTAL	**$ 2,104,905**	**$ 3,919,961**	**$ 4,533,860**	**$ 4,053,280**	**$ 133,319**	**3.40%**
ENVIRONMENTAL PROTECTION						
Waste Reduction	$ 351,407	$ 251,735	$ 311,234	$ 263,055	$ 11,320	4.50%
TOTAL	**$ 351,407**	**$ 251,735**	**$ 311,234**	**$ 263,055**	**$ 11,320**	**4.50%**
HUMAN SERVICES						
Veterans Services	$ 226,193	$ 235,769	$ 236,219	$ 228,593	$ (7,176)	-3.04%
Other Human Services	5,914,473	6,573,049	6,573,049	6,273,048	(300,001)	-4.56%
Cooperative Extension	312,007	400,696	440,821	400,447	(249)	-0.06%
Human Services					-	
Administration	2,070,050	2,553,974	2,791,350	2,876,419	322,445	12.63%
Transportation	2,741,165	2,782,704	2,790,579	2,241,373	(541,331)	-19.45%
Child Welfare	6,587,407	7,545,689	7,582,759	7,097,382	(448,307)	-5.94%
Child Support Enforcement	1,262,794	1,469,257	1,469,257	1,349,749	(119,508)	-8.13%
Economic Services	11,667,509	14,531,126	13,604,526	13,972,656	(558,470)	-3.84%
Community Alternatives Program	1,274,542	1,352,197	1,352,197	1,148,775	(203,422)	-15.04%
Adult & Family Services	2,470,939	2,211,908	2,211,908	2,086,206	(125,702)	-5.68%
Nutrition	470,279	478,867	461,812	453,195	(25,672)	-5.36%
Senior Services	571,553	726,718	772,439	624,893	(101,825)	-14.01%
TOTAL	**$ 36,199,305**	**$ 40,861,954**	**$ 40,286,916**	**$ 38,752,736**	**$ (2,109,218)**	**-5.16%**
EDUCATION						
Operating						
Cabarrus County Schools	$ 46,383,037	$ 48,492,658	$ 49,233,175	$ 51,122,057	$ 2,629,399	5.42%
Kannapolis City Schools	6,243,232	6,410,375	6,508,266	6,732,392	322,017	5.02%
Rowan Cabarrus Community College	1,889,254	1,932,829	1,932,829	2,007,829	75,000	3.88%
Capital						
Cabarrus County Schools	1,238,943	2,587,200	2,900,770	1,087,200	(1,500,000)	-57.98%
Kannapolis City Schools	592,896	116,800	517,272	116,800	-	0.00%
Rowan Cabarrus Community College	-	213,000	1,277,826	100,000	(113,000)	-53.05%
Debt						
Cabarrus County and Kannapolis City Schools	32,864,018	32,058,211	32,058,211	31,272,053	(786,158)	-2.45%
Rowan Cabarrus Community College	202,018	230,569	230,569	229,909	(660)	-0.29%
TOTAL	**$ 89,413,398**	**$ 92,041,642**	**$ 94,658,918**	**$ 92,668,240**	**$ 626,598**	**0.68%**

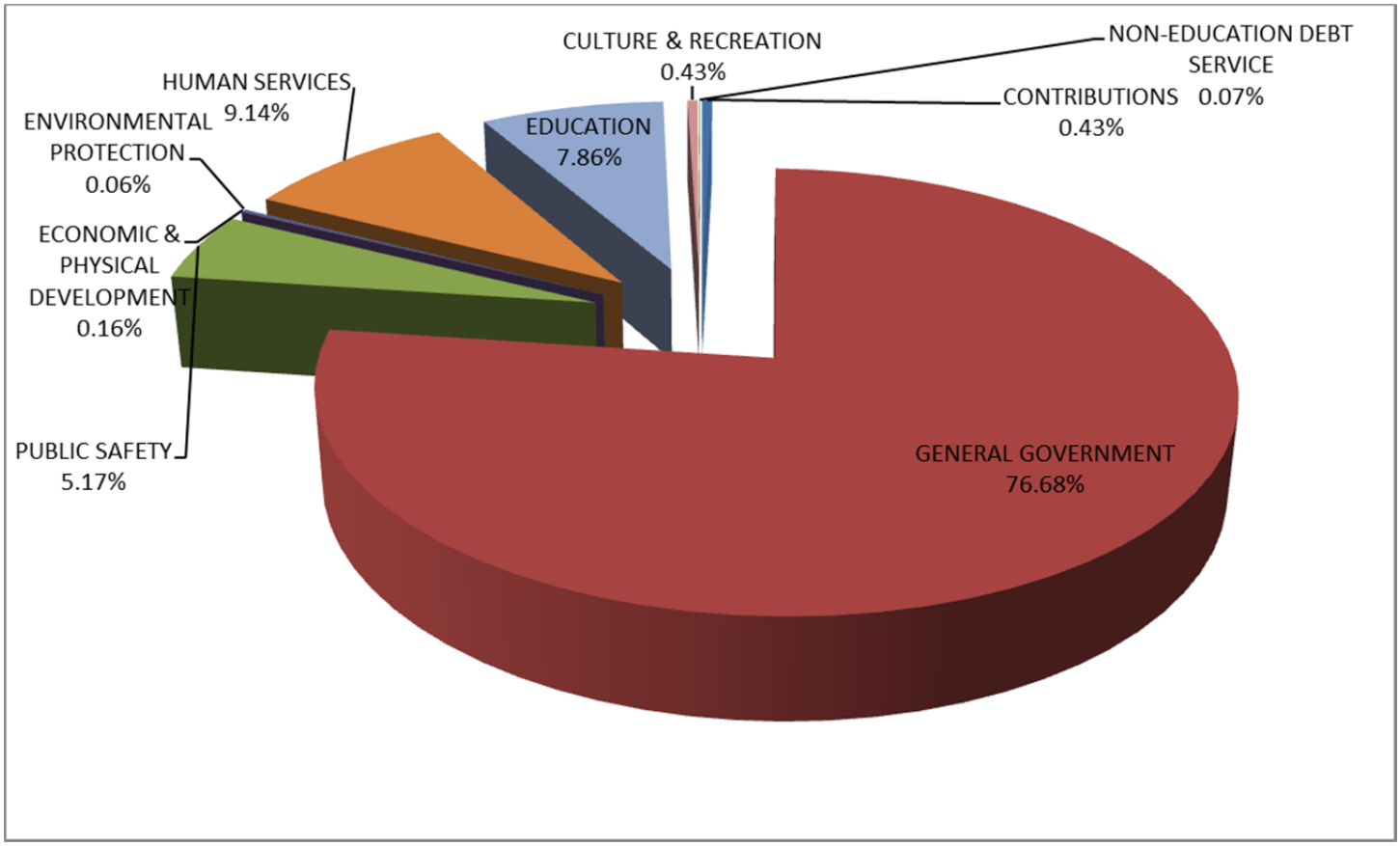
Fund Summaries

EXPENDITURES BY FUNCTION AND DEPARTMENT
GENERAL FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
CULTURE & RECREATION						
Active Living & Parks						
Parks	$ 1,360,697	$ 1,399,140	$ 1,476,097	$ 1,332,219	$ (66,921)	-4.78%
Senior Centers	499,372	587,718	639,349	564,155	(23,563)	-4.01%
Library System	2,400,701	2,333,082	2,690,427	2,110,404	(222,678)	-9.54%
TOTAL	**$ 4,260,770**	**$ 4,319,940**	**$ 4,805,873**	**$ 4,006,778**	**$ (313,162)**	**-7.25%**
DEBT SERVICE						
Debt Services	$ 83,293,311	$ 10,070,555	$ 10,070,555	$ 9,808,222	$ (262,333)	-2.60%
TOTAL	**$ 83,293,311**	**$ 10,070,555**	**$ 10,070,555**	**$ 9,808,222**	**$ (262,333)**	**-2.60%**
ALL FUNCTIONS AND DEPARTMENTS						
GRAND TOTAL	**$ 269,202,727**	**$ 213,461,012**	**$ 253,590,494**	**$ 209,643,419**	**$ (3,817,593)**	**-1.79%**

Fund Summaries

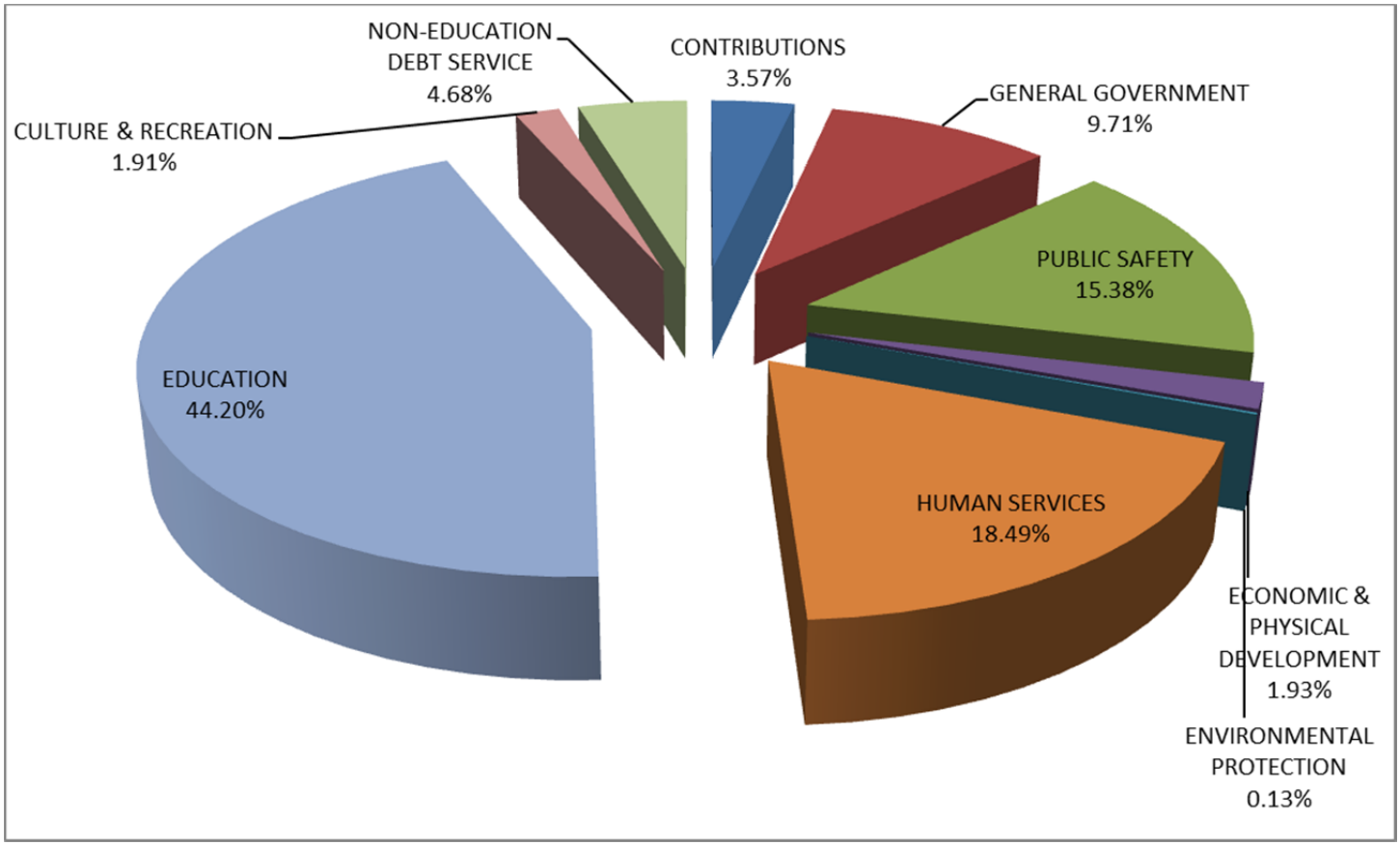
FY15 REVENUES BY FUNCTION
GENERAL FUND



REVENUE FUNCTION	REVENUE DESCRIPTION	FY 2015 ADOPTED
CONTRIBUTIONS	Transfers and external agencies	$ 899,500
GENERAL GOVERNMENT	Administrative, legal, financial, and other support for County departments	160,760,261
PUBLIC SAFETY	Protect safety	10,843,015
ECONOMIC & PHYSICAL DEVELOPMENT	Orderly growth and enhancement of economic and physical environments	336,671
ENVIRONMENTAL PROTECTION	Environmental protection of the County	120,000
HUMAN SERVICES	Access to healthcare, employment training, and other social services	19,169,259
EDUCATION	Local public education institutions including debt	16,468,254
CULTURE & RECREATION	Community recreation and education	909,835
NON-EDUCATION DEBT SERVICE	Debt services excluding education	136,624
TOTAL		**$209,643,419**

Fund Summaries

FY 15 EXPENDITURES BY FUNCTION
GENERAL FUND



EXPENDITURES FUNCTION	EXPENDITURES DESCRIPTION	FY 2015 ADOPTED
CONTRIBUTIONS	Transfers and external agencies	$7,492,866
GENERAL GOVERNMENT	Administrative, legal, financial, and other support for County departments	20,365,400
PUBLIC SAFETY	Protect safety	32,232,842
ECONOMIC & PHYSICAL DEVELOPMENT	Orderly growth and enhancement of economic and physical environments	4,053,280
ENVIRONMENTAL PROTECTION	Environmental protection of the County	263,055
HUMAN SERVICES	Access to healthcare, employment training, and other social services	38,752,736
EDUCATION	Local public education institutions, including debt	92,668,240
CULTURE & RECREATION	Community recreation and education	4,006,778
NON-EDUCATION DEBT SERVICE	Debt services excluding education	9,808,222
TOTAL		**$209,643,419**

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

LANDFILL FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL	$ 33,360	$ 35,000	$ 35,000	$ 35,000	$ -	0.00%
PERMITS & FEES	25,000	25,000	25,000	90,000	65,000	260.00%
SALES & SERVICES	929,144	866,000	866,000	794,400	(71,600)	-8.27%
INVESTMENT EARNINGS	9,382	-	-	-	-	0.00%
MISCELLANEOUS	(15)	-	-	-	-	0.00%
OTHER FINANCING SOURCES	-	-	98,389	-	-	0.00%
TOTAL	**$ 996,871**	**$ 926,000**	**$ 1,024,389**	**$ 919,400**	**$ (6,600)**	**-0.71%**
REVENUES						
PERSONNEL SERVICES	$ 237,289	$ 239,730	$ 239,730	$ 259,890	$ 20,160	8.41%
OPERATIONS	842,802	686,270	784,659	659,510	(26,760)	-3.90%
TOTAL	**$ 1,080,091**	**$ 926,000**	**$ 1,024,389**	**$ 919,400**	**$ (6,600)**	**-0.71%**

The Landfill Fund budget totals $919,400 which represents a decrease of $6,600 or 0.71% from the FY14 adopted budget or a decrease of $104,989 or 10.25% from the FY14 revised budget. For FY15, tipping fees are split between Permits and Fees and Sales and Services due to the desire to account for household and bulky waste collected at the landfill and transferred to the Speedway landfill separately from the regular construction and demolition tipping fees for the County landfill. Tire disposal fees are projected to remain stable at FY14 levels. Expenses for engineers are projected to decline $78,389 from $113,389 in FY14 to $35,000 in FY15. The FY14 budget included $98,389 in fund balance to cover these engineering costs.

The Board approved expansion of the area for disposal in the landfill in FY 13 which will extend the life of the landfill to June, 2016.

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

ARENA & EVENTS CENTER FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 Adopted	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	690,141	616,500	616,500	616,500	-	0.00%
INVESTMENT EARNINGS	2,358	1,000	1,000	1,000	-	0.00%
MISCELLANEOUS	8,293	10,500	10,500	10,500	-	0.00%
OTHER FINANCING SOURCES	879,692	887,830	988,818	609,109	(278,721)	-31.39%
TOTAL	**$ 1,580,484**	**$ 1,515,830**	**$ 1,616,818**	**$ 1,237,109**	**$ (278,721)**	**-18.39%**
EXPENDITURES						
PERSONNEL SERVICES	$ 237,289	$ 115,727	$ 115,727	$ 118,467	$ 2,740	2.37%
OPERATIONS	842,802	1,400,103	1,501,091	1,118,642	(281,461)	-20.10%
TOTAL	**$ 1,080,091**	**$ 1,515,830**	**$ 1,616,818**	**$ 1,237,109**	**$ (278,721)**	**-18.39%**

This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events. The FY15 budget for this fund decreased by $278,721 or 18.39% from the FY14 adopted budget or $379,709 or 23.48% from the revised budget.

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. Within the cost center, expenditures are broken down between the contribution to SMG for running the facility (net cost after applying all collected revenues against incurred expenditures), incentive payments on the contract, and building and grounds maintenance.

County Fair expenditures are projected to remain relatively flat with a $ 4,328 (0.72%) increase from the FY14 adopted budget to $601,820 for FY15. The FY 15 budget for Arena expenditures decreased by $ 198,049 (24%) to $625,289. Other visitor-related events budget decreased by $ 85,000 leaving $10,000 for the contribution to JHE Production used to promote and retain the Nextel All Star Challenge Race at the Charlotte Motor Speedway.

The Arena and Events Center Fund is supported by revenue from gate passes, carnival rides, and sponsor sales. In addition it receives a contribution of $205,000 from the Cabarrus County Tourism Authority, and a contribution of $357,830 from the General Fund (a decrease of $ 335,000 from FY 14).

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

911 EMERGENCY TELEPHONE SYSTEM FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL	684,674	754,224	754,224	697,867	(56,357)	-7.47%
INVESTMENT EARNINGS	1,506	1,500	1,500	1,500	-	0.00%
TOTAL	**$ 686,180**	**$ 755,724**	**$ 755,724**	**$ 699,367**	**$ (56,357)**	**-7.46%**
EXPENDITURES						
OPERATIONS	611,347	755,724	755,724	699,367	(56,357)	-7.46%
TOTAL	**$ 611,347**	**$ 755,724**	**$ 755,724**	**$ 699,367**	**$ (56,357)**	**-7.46%**

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. These revenues are projected to decline by $ 56,357 from the FY14 amounts according to the NC 911 Board estimates provided to the County.

REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

HEALTH INSURANCE FUND

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL	$ 22,895	$ -	$ 26,880	$ -	$ -	0.00%
SALES & SERVICES	7,874,993	9,268,729	9,241,849	7,851,654	(1,417,075)	-15.29%
INVESTMENT EARNINGS	8,738	6,500	6,500	4,000	(2,500)	-38.46%
MISCELLANEOUS	111,104	110,000	110,000	100,000	(10,000)	-9.09%
OTHER FINANCING SOURCES	357,000	-	-		-	0.00%
TOTAL	**$ 8,374,730**	**$ 9,385,229**	**$ 9,385,229**	**$ 7,955,654**	**$ (1,429,575)**	**-15.23%**
EXPENDITURES						
OPERATIONS	7,953,938	9,385,229	9,385,229	7,955,654	(1,429,575)	-15.23%
TOTAL	**$ 7,953,938**	**$ 9,385,229**	**$ 9,385,229**	**$ 7,955,654**	**$ (1,429,575)**	**-15.23%**

Expenses in the Health Insurance Fund are associated with the operation of the Employee Health Center, payment of claims, and insurance settlements. Effective 7/1/14 the Board reduced the county contribution per employee for health insurance from $ 8,182 to $ 6,800 for FY 15. As of 7/1/14, 942 employees and 90 retirees are insured under these plans.

The County offers two plans for employees: the Open Access Plan and the Consumer Driven Plan. The plans are self-insured by the County which has purchased reinsurance for claims over $ 100,000 per member per year. Spending on the self-funded employee health care program declined in FY13 and FY14 and is projected to decline again slightly in FY15 from the high in FY12 of $10.8 million due to the changes made to the Plan in FY14. Beginning in FY14, the Open Access Plan included a deductible and coinsurance for specialty visits, ER and Urgent Care as well as a deductible for preferred name drugs. The Consumer Driven Plan included a $ 1,000 contribution per full time employee to the Health Savings Account (HSA) in FY 14 which has been reduced to $ 750 for FY 15. The contribution per full time employee to the HRA account for the Open Access Plan was reduced from $ 300 in FY 14 to $ 250 in FY 15. FY 15 is the first year that four measures related to employee health affect the cost for the employees. If at least three of the measures are not within the required range or are not 10% improved from the previous year, then the employee must pay $ 50 per month for health insurance. If employees smoke, they must pay $ 50 per month as well. Both plans encourage consumerism when making health care decisions and help employees save for future health care costs.

On July 1, 2014 the County will close 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 offered basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents that were enrolled in the County's health care plan. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physical visits previously performed by the EHC will be contracted to other providers.

The primary source of revenue for this fund 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. The County offered the EHC service to the employees of the Water and Sewer Authority of Cabarrus County on a contractual basis in FY 14. That contract has been ended for FY 15.

Program Matrix

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 mandated funding due to contractual reasons or otherwise, are shown in pink*
- *Discretionary programs that serve as core administrative functions are shown in brown.*
- *Discretionary programs with discretionary funding are shown in yellow*.

Information is presented in two formats:
1) By funding requirement category as described above 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.

Program Funding Matrix	Green	Blue	Pink	Brown	Yellow
Service Provision	Mandatory	Mandatory	Discretionary	Discretionary	Discretionary
Funding	Mandatory	Discretionary	Mandatory	Discretionary	Discretionary

Program Funding Matrix

PROGRAMS BY CATEGORY
GENERAL FUND

1 CENT = $1,883,711	FY 2015 EXPENDITURES	FY 2015 NON-PROPERTY TAX REVENUE	FY 2015 PROPERTY TAX REVENUE	FY 2014 ADOPTED TAX RATE	FY 2015 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
MANDATED SERVICE & MANDATED DOLLARS						
Non-Departmental - Unemployment Compensation	58,512	-	58,512	0.0010	0.0003	(0.0007)
Education-Debt Service	31,501,962	712,331	30,789,631	0.1756	0.1635	(0.0122)
Contr. to Other Funds - Law Enforcement Separation Allowance	535,823	-	535,823	0.0025	0.0028	0.0004
Debt Service-Non Education	9,808,222	136,624	9,671,598	0.0514	0.0513	(0.0000)
Education-Sales Tax and Lottery	-	15,755,923	(15,755,923)	(0.0983)	(0.0836)	0.0147
TOTAL	**$ 41,904,519**	**$ 16,604,878**	**$ 25,299,641**	**$ 0.1321**	**$ 0.1343**	**$ 0.0022**
MANDATED SERVICE & DISCRETIONARY DOLLARS						
Board of Commissioners	902,795	-	902,795	0.0054	0.0048	(0.0006)
Board of Elections	701,086	100	700,986	0.0042	0.0037	(0.0004)
Infrastructure & Asset Mgmt. - Street Sign Maintenance	166,775	10,000	156,775	0.0009	0.0008	(0.0001)
Register of Deeds	539,678	1,817,300	(1,277,622)	(0.0066)	(0.0068)	(0.0002)
Tax Administration-Tax Assessor, Land Records, Appraisal	1,945,049	200	1,944,849	0.0113	0.0103	(0.0010)
Tax Administration-Tax Collections	1,010,186	323,000	687,186	0.0041	0.0036	(0.0004)
Construction Standards	1,373,151	2,280,000	(906,849)	(0.0049)	(0.0048)	0.0000
Courts Maintenance	472,988	310,133	162,855	0.0015	0.0009	(0.0006)
Emergency Management	819,304	120,500	698,804	0.0043	0.0037	(0.0006)
Emergency Medical Services	6,456,916	4,670,541	1,786,375	0.0105	0.0095	(0.0011)
Sheriff-Jail	10,229,180	828,773	9,400,407	0.0532	0.0499	(0.0033)
Sheriff-Administration & Operations	12,001,990	2,630,068	9,371,922	0.0545	0.0498	(0.0047)
Planning & Development-Soil & Water Conservation	220,979	30,275	190,704	0.0011	0.0010	(0.0001)
Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse/Developmental Disabilities	665,115	-	665,115	0.0036	0.0035	(0.0001)
Human Services-Administration	2,876,419	73,750	2,802,669	0.0139	0.0149	0.0010
Human Services-Adult & Family Services	2,086,206	587,012	1,499,194	0.0083	0.0080	(0.0003)
Human Services-Child Support Enforcement	1,349,749	1,165,764	183,985	0.0012	0.0010	(0.0002)
Human Services-Child Welfare, Day Care, Foster Care	7,097,382	3,326,444	3,770,938	0.0235	0.0200	(0.0035)
Human Services-Economic Services, Special & Emergency Assistance	13,972,656	10,360,679	3,611,977	0.0204	0.0192	(0.0012)
Human Services-Transportation Services (Medicaid)	2,241,373	1,842,480	398,893	0.0041	0.0021	(0.0019)
Cabarrus Health Alliance-Environ. Health, Communicable Disease, Vital Records	1,190,742	-	1,190,742	0.0065	0.0063	(0.0002)
Education-Capital	1,304,000	-	1,304,000	0.0159	0.0069	(0.0089)
Education-Operating	59,862,278	-	59,862,278	0.3092	0.3178	0.0086
Contri. to Other Agencies-Medical Examiner	98,000	-	98,000	0.0003	0.0005	0.0002
Sales Tax-Unrestricted	-	23,804,789	(23,804,789)	(0.1231)	(0.1264)	(0.0033)
TOTAL	**$ 129,583,997**	**$ 54,181,808**	**$ 75,402,189**	**$ 0.4231**	**$ 0.4003**	**$ (0.0228)**
DISCRETIONARY SERVICE & MANDATED DOLLARS						
Non-Departmental-Human Service Open Space Rent and Utilities	109,490	-	109,490	0.0005	0.0006	0.0001
Non-Departmental-Other Benefits (Retiree Health Insurance)	612,000	-	612,000	0.0039	0.0032	(0.0006)
Economic Development Incentive Grants	2,777,000	-	2,777,000	0.0136	0.0147	0.0012
Contr. to Other Agencies-Juvenile Crime Prevention-Teen Court	112,810	112,810	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Forestry Service	90,167	-	90,167	0.0005	0.0005	0.0000
Contr.to Other Agencies-Special Olympics	55,930	-	55,930	0.0003	0.0003	(0.0000)
Contr.to Other Agencies-Arts Council	26,000	-	26,000	0.0000	0.0001	0.0001
Contr. to Other Agencies-Economic Development Corporation	-	-	-	0.0018	0.0000	(0.0018)

Program Funding Matrix

PROGRAMS BY CATEGORY
GENERAL FUND

1 CENT = $1,883,711	FY 2015 EXPENDITURES	FY 2015 NON-PROPERTY TAX REVENUE	FY 2015 PROPERTY TAX REVENUE	FY 2014 ADOPTED TAX RATE	FY 2015 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
DISCRETIONARY SERVICE & MANDATED DOLLARS						
Contr. to Other Agencies-Boys & Girls Club	105,643	105,643	-	0.0000	0.0000	0.0000
Contri. to Other Agencies-Shift Mentoring	52,383	52,383	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Rowan County Youth Service Bureau	24,275	24,275	-	0.0000	0.0000	0.0000
Contr. to Other Agencies-Fire Districts Sales Tax	604,389	604,389	-	0.0000	0.0000	0.0000
Contr.to Other Agencies-Obligation to City of Kannapolis	1,509,504	-	1,509,504	0.0080	0.0080	0.0000
TOTAL	**$ 6,079,591**	**$ 899,500**	**$ 5,180,091**	**$ 0.0285**	**$ 0.0275**	**$ (0.0010)**
CORE ADMINISTRATIVE SERVICES						
Finance	964,432	-	964,432	0.0054	0.0051	(0.0003)
Communications & Outreach	334,476	530,915	(196,439)	(0.0011)	(0.0010)	0.0001
County Manager	558,266	-	558,266	0.0039	0.0030	(0.0010)
Infrastructure & Asset Mgmt. - Admin., Ground Maintenance, Building Maintenance, Facility Services, Fleet Maintenance	7,069,527	143,600	6,925,927	0.0429	0.0368	(0.0061)
Human Resources	517,855	-	517,855	0.0034	0.0027	(0.0007)
Information Technology Services	3,909,691	178,368	3,731,323	0.0213	0.0198	(0.0015)
TOTAL	**$ 13,354,247**	**$ 852,883**	**$ 12,501,364**	**$ 0.0759**	**$ 0.0664**	**$ (0.0095)**
DISCRETIONARY SERVICE & DISCRETIONARY DOLLARS						
Non-Departmental-Salary Adjustments	15,000	-	15,000	0.0030	0.0001	(0.0029)
Non-Departmental-Insurance Settlements	-	-	-	0.0003	0.0000	(0.0003)
Non-Departmental-Auto, Trucks, Equipment Maintenance	25,582	-	25,582	0.0000	0.0001	0.0001
Non-Departmental-Contingency	900,000	-	900,000	0.0070	0.0048	(0.0022)
Non-Departmental-Fuel	-	-	-	0.0005	0.0000	(0.0005)
Non-Departmental-Consultants	25,000	-	25,000	0.0001	0.0001	(0.0000)
Non-Departmental-Legal	-	-	-	0.0005	0.0000	(0.0005)
Library System	2,110,404	320,227	1,790,177	0.0110	0.0095	(0.0015)
Active Living & Parks-Parks	1,332,219	360,400	971,819	0.0060	0.0052	(0.0009)
Active Living & Parks-Senior Centers	564,155	229,208	334,947	0.0018	0.0018	(0.0001)
Sheriff-Animal Control	879,313	3,000	876,313	0.0048	0.0047	(0.0002)
Planning & Development-Community Development	372,502	195,845	176,657	0.0010	0.0009	(0.0000)
Planning & Development-Planning & Zoning	682,799	110,551	572,248	0.0034	0.0030	(0.0003)
Planning & Development-Educational Farm		-	-	0.0006	0.0000	(0.0006)
Human Services-Nutrition	453,195	163,082	290,113	0.0016	0.0015	(0.0000)
Human Services-Senior Services	624,893	336,274	288,619	0.0017	0.0015	(0.0002)
Cabarrus Health Alliance - School Nurses/Operations/ Mosquito Control	4,417,191		4,417,191	0.0256	0.0234	(0.0022)
Cooperative Extension	400,447	60,239	340,208	0.0019	0.0018	(0.0001)
Human Services-Community Alternatives Program	1,148,775	1,251,833	(103,058)	(0.0002)	(0.0005)	(0.0004)
Veterans Services	228,593	1,702	226,891	0.0013	0.0012	(0.0001)
Waste Reduction/Recycling	263,055	120,000	143,055	0.0008	0.0008	(0.0000)
Contr. to Other Funds-Community Development Block Grant	-	-	-	0.0001	0.0000	(0.0001)
Contr. to Other Funds-Capital Projects	3,920,112	-	3,920,112	0.0075	0.0208	0.0134
Contr. to Other Funds-Arena & Events Center Fund	357,830	-	357,830	0.0038	0.0019	(0.0019)
ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets	-	682,679	(682,679)	(0.0021)	(0.0036)	(0.0015)
TOTAL	**$ 18,721,065**	**$ 3,835,040**	**$ 14,886,025**	**$ 0.0819**	**$ 0.0790**	**$ (0.0029)**
GRAND TOTAL	**$ 209,643,419**	**$ 76,374,109**	**$ 133,269,310**	**$ 0.7000**	**$ 0.7000**	**$ -**

Program Funding Matrix

PROGRAMS BY FUNCTION AND DEPARTMENT
GENERAL FUND

1 CENT = $1,883,711	FY 2015 EXPENDITURES	FY 2015 NON-PROPERTY TAX REVENUE	FY 2015 PROPERTY TAX REVENUE	FY 2014 ADOPTED TAX RATE	FY 2015 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
GENERAL GOVERNMENT						
Board of Commissioners	902,795	-	902,795	0.0054	0.0048	(0.0006)
Board of Elections	701,086	100	700,986	0.0042	0.0037	(0.0004)
Finance	964,432	-	964,432	0.0054	0.0051	(0.0003)
Infrastructure & Asset Mgmt. - Street Sign Maintenance	166,775	10,000	156,775	0.0009	0.0008	(0.0001)
Register of Deeds	539,678	1,817,300	(1,277,622)	(0.0066)	(0.0068)	(0.0002)
Tax Administration-Assessor, Land Records, Appraisal	1,945,049	200	1,944,849	0.0113	0.0103	(0.0010)
Tax Administration-Collections	1,010,186	323,000	687,186	0.0041	0.0036	(0.0004)
Communications & Outreach	334,476	530,915	(196,439)	(0.0011)	(0.0010)	0.0001
County Manager	558,266	-	558,266	0.0039	0.0030	(0.0010)
Infrastructure & Asset Mgmt. - Admin., Grounds Maintenance, Building Maintenance, Facility Services, Fleet Maintenance	7,069,527	143,600	6,925,927	0.0429	0.0368	(0.0061)
Human Resources	517,855	-	517,855	0.0034	0.0027	(0.0007)
Information Technology Services	3,909,691	178,368	3,731,323	0.0213	0.0198	(0.0015)
Non-Departmental-Salary Adjustments	15,000	-	15,000	0.0030	0.0001	(0.0029)
Non-Departmental-Human Service Open Space Rent and Utilities	109,490	-	109,490	0.0005	0.0006	0.0001
Non-Departmental-Retiree Health Insurance	612,000	-	612,000	0.0039	0.0032	(0.0006)
Non-Departmental-Insurance Settlements	-	-	-	0.0003	0.0000	(0.0003)
Non-Departmental-Auto, Trucks, Equipment Maintenance	25,582	-	25,582	0.0000	0.0001	0.0001
Non-Departmental-Contingency	900,000	-	900,000	0.0070	0.0048	(0.0022)
Non-Departmental-Fuel	-	-	-	0.0005	0.0000	(0.0005)
Non-Departmental-Consultants	25,000	-	25,000	0.0001	0.0001	(0.0000)
Non-Departmental-Legal	-	-	-	0.0005	0.0000	(0.0005)
Non-Departmental - Unemployment Compensation	58,512	-	58,512	0.0010	0.0003	(0.0007)
TOTAL	**$ 20,365,400**	**$ 3,003,483**	**$ 17,361,917**	**$ 0.1119**	**$ 0.0922**	**$(0.0197)**
CULTURE & RECREATION						
Library System	2,110,404	320,227	1,790,177	0.0110	0.0095	(0.0015)
Active Living & Parks-Parks	1,332,219	360,400	971,819	0.0060	0.0052	(0.0009)
Active Living & Parks-Senior Centers	564,155	229,208	334,947	0.0018	0.0018	(0.0001)
TOTAL	**$ 4,006,778**	**$ 909,835**	**$ 3,096,943**	**$ 0.0188**	**$ 0.0164**	**$(0.0024)**
PUBLIC SAFETY						
Construction Standards	1,373,151	2,280,000	(906,849)	(0.0049)	(0.0048)	0.0000
Courts Maintenance	472,988	310,133	162,855	0.0015	0.0009	(0.0006)
Emergency Management	819,304	120,500	698,804	0.0043	0.0037	(0.0006)
Emergency Medical Services	6,456,916	4,670,541	1,786,375	0.0105	0.0095	(0.0011)
Sheriff-Jail	10,229,180	828,773	9,400,407	0.0532	0.0499	(0.0033)
Sheriff-Administration & Operations	12,001,990	2,630,068	9,371,922	0.0545	0.0498	(0.0047)
Sheriff-Animal Control	879,313	3,000	876,313	0.0048	0.0047	(0.0002)
TOTAL	**$ 32,232,842**	**$ 10,843,015**	**$ 21,389,827**	**$ 0.1240**	**$ 0.1136**	**$(0.0104)**
ECONOMIC & PHYSICAL DEVELOPMENT						
Planning & Development-Soil & Water Conservation	220,979	30,275	190,704	0.0011	0.0010	(0.0001)
Planning & Development-Community Development	372,502	195,845	176,657	0.0010	0.0009	(0.0000)
Economic Development Incentive Grants	2,777,000	-	2,777,000	0.0136	0.0147	0.0012
Planning & Development-Planning & Zoning	682,799	110,551	572,248	0.0034	0.0030	(0.0003)
Planning & Development-Educational Farm	-	-	-	0.0006	0.0000	(0.0006)
TOTAL	**$ 4,053,280**	**$ 336,671**	**$ 3,716,609**	**$ 0.0196**	**$ 0.0197**	**$ 0.0001**
HUMAN SERVICES						
Cardinal Innovations Healthcare Solutions-Mental Health/Substance Abuse/Developmental Disabilities	665,115	-	665,115	0.0036	0.0035	(0.0001)
Human Services-Administration	2,876,419	73,750	2,802,669	0.0139	0.0149	0.0010
Human Services-Adult & Family Services	2,086,206	587,012	1,499,194	0.0083	0.0080	(0.0003)
Human Services-Child Support Enforcement	1,349,749	1,165,764	183,985	0.0012	0.0010	(0.0002)

Program Funding Matrix

PROGRAMS BY FUNCTION AND DEPARTMENT
GENERAL FUND

1 CENT = $1,883,711	FY 2015 EXPENDITURES	FY 2015 NON-PROPERTY TAX REVENUE	FY 2015 PROPERTY TAX REVENUE	FY 2014 ADOPTED TAX RATE	FY 2015 ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
HUMAN SERVICES						
Human Services-Administration	2,876,419	73,750	2,802,669	0.0139	0.0149	0.0010
Human Services-Adult & Family Services	2,086,206	587,012	1,499,194	0.0083	0.0080	(0.0003)
Human Services-Child Support Enforcement	1,349,749	1,165,764	183,985	0.0012	0.0010	(0.0002)
Human Services-Child Welfare, Day Care, Foster Care	7,097,382	3,326,444	3,770,938	0.0235	0.0200	(0.0035)
Human Services-Economic Services, Special & Emergency Assistanc	13,972,656	10,360,679	3,611,977	0.0204	0.0192	(0.0012)
Human Services-Transportation Services (Medicaid)	2,241,373	1,842,480	398,893	0.0041	0.0021	(0.0019)
Human Services-Nutrition	453,195	163,082	290,113	0.0016	0.0015	(0.0000)
Human Services-Senior Services	624,893	336,274	288,619	0.0017	0.0015	(0.0002)
Cooperative Extension	400,447	60,239	340,208	0.0019	0.0018	(0.0001)
Human Services-Community Alternatives Program	1,148,775	1,251,833	(103,058)	(0.0002)	(0.0005)	(0.0004)
Veterans Services	228,593	1,702	226,891	0.0013	0.0012	(0.0001)
Cabarrus Health Alliance-School Nurses/Operations/Mosquito Control	4,417,191		4,417,191	0.0256	0.0234	(0.0022)
Cabarrus Health Alliance-Environ. Health/Communicable Disease/ Vital Records	1,190,742	-	1,190,742	0.0065	0.0063	(0.0002)
TOTAL	**$ 38,752,736**	**$ 19,169,259**	**$ 19,583,477**	**$ 0.1132**	**$ 0.1040**	**$ (0.0093)**
ENVIRONMENTAL PROTECTION						
Waste Reduction-Recycling	263,055	120,000	143,055	0.0008	0.0008	(0.0000)
TOTAL	**$ 263,055**	**$ 120,000**	**$ 143,055**	**$ 0.0008**	**$ 0.0008**	**$ (0.0000)**
EDUCATION						
Education-Debt Service	31,501,962	712,331	30,789,631	0.1756	0.1635	(0.0122)
Education-Capital	1,304,000	-	1,304,000	0.0159	0.0069	(0.0089)
Education-Operating	59,862,278	-	59,862,278	0.3092	0.3178	0.0086
Education-Sales Tax and Lottery	-	15,755,923	(15,755,923)	(0.0983)	(0.0836)	0.0147
TOTAL	**$ 92,668,240**	**$ 16,468,254**	**$ 76,199,986**	**$ 0.4023**	**$ 0.4045**	**$ 0.0022**
CONTRIBUTIONS						
Contr. to Other Funds-Separation Allowance for Law Enforcement	535,823	-	535,823	0.0025	0.0028	0.0004
Contr. to Other Agencies-Medical Examiner	98,000	-	98,000	0.0003	0.0005	0.0002
Contr. to Other Agencies-Juvenile Crime Prevention-Teen Court	112,810	112,810	-	-	-	-
Contr. to Other Funds-Community Development Block Grant	-	-	-	0.0001	-	(0.0001)
Contr. to Other Funds-Capital Projects	3,920,112	-	3,920,112	0.0075	0.0208	0.0134
Contr. to Other Funds-Arena Fund	357,830	-	357,830	0.0038	0.0019	(0.0019)
Contr. to Other Agencies-Forestry Service	90,167	-	90,167	0.0005	0.0005	0.0000
Contr. to Other Agencies-Special Olympics	55,930	-	55,930	0.0003	0.0003	(0.0000)
Contr. to Other Agencies-Arts Council	26,000	-	26,000	-	0.0001	0.0001
Contr. to Other Agencies-Economic Development Corporation	-	-	-	0.0018	-	(0.0018)
Contr. to Other Agencies-Boys & Girls Club	105,643	105,643	-	-	-	-
Contr. to Other Agencies-Shift Mentoring	52,383	52,383	-	-	-	-
Contr. to Other Agencies-Rowan County Youth Service Bureau	24,275	24,275	-	-	-	-
Contr. to Other Agencies-Sales Tax Fire Districts	604,389	604,389	-	-	-	-
Contr. to Other Agencies - Obligation to City of Kannapolis	1,509,504	-	1,509,504	0.0080	0.0080	0.0000
TOTAL	**$ 7,492,866**	**$ 899,500**	**$ 6,593,366**	**$ 0.0247**	**$ 0.0350**	**$ 0.0103**
DEBT SERVICE						
Debt Service-Non-Education	9,808,222	136,624	9,671,598	0.0514	0.0513	(0.0000)
TOTAL	**$ 9,808,222**	**$ 136,624**	**$ 9,671,598**	**$ 0.0514**	**$ 0.0513**	**$ (0.0000)**
UNDESIGNATED REVENUES						
Unrestricted Sales Tax Revenues	-	23,804,789	(23,804,789)	(0.1231)	(0.1264)	(0.0033)
ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets	-	682,679	(682,679)	(0.0021)	(0.0036)	(0.0015)
TOTAL	**$ -**	**$ 24,487,468**	**$ (24,487,468)**	**$ (0.1252)**	**$ (0.1300)**	**$ (0.0048)**
GRAND TOTAL	**$ 209,643,419**	**$ 76,374,109**	**$ 133,269,310**	**$ 0.7000**	**$ 0.7000**	**$ -**

TOTAL AUTHORIZED POSITIONS

	FY 2013 ACTUAL		FY 2014 ADOPTED		FY 2014 REVISED		FY 2015 ADOPTED		REVISED CHANGE	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
GENERAL GOVERNMENT										
Board of Commissioners	7	3.0000	7	3.0000	7	3.0000	7	3.0000	-	-
County Manager	5	5.0000	5	5.0000	5	5.0000	4	4.0000	(1)	(1.0000)
Legal	4	4.0000	-	-	-	-	-	-	-	-
Communications & Outreach	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Human Resources	5	5.0000	5	5.0000	5	5.0000	4	4.0000	(1)	(1.0000)
Tax Administration									-	-
Assessor & Land Records	26	26.0000	26	26.0000	26	26.0000	26	26.0000	-	-
Tax Collections	10	10.0000	10	10.0000	10	10.0000	10	10.0000	-	-
Board of Elections	13	7.7551	13	7.7551	13	7.7551	13	7.7551	-	-
Register of Deeds	7	7.0000	8	8.0000	8	8.0000	8	8.0000	-	-
Finance	11	10.8000	11	10.8000	11	10.8000	11	10.8000	-	-
Information Technology Services	20	20.0000	23	23.0000	23	23.0000	23	23.0000	-	-
General Services									-	-
Administration	5	5.0000	6	6.0000	7	7.0000	7	7.0000	-	-
Grounds Maintenenance	9	9.0000	9	9.0000	9	9.0000	9	9.0000	-	-
Sign Maintenace	2	2.0000	2	2.0000	2	2.0000	2	2.0000	-	-
Building Maintenance	10	10.0000	10	10.0000	10	10.0000	10	10.0000	-	-
Facility Services	29	26.6250	26	26.0000	26	26.0000	26	26.0000	-	-
Fleet Maintenance	5	5.0000	6	6.0000	6	6.0000	6	6.0000	-	-
TOTAL	**171**	**159.1801**	**170**	**160.5551**	**171**	**161.5551**	**169**	**159.5551**	**(2)**	**(2.0000)**
PUBLIC SAFETY										
Sheriff										
Administration & Operations	146	145.7500	157	156.7500	166	165.7500	166	165.7500	-	-
Jail	165	161.6184	165	161.6184	165	161.6184	165	161.6184	-	-
Animal Control	10	10.0000	10	10.0000	10	10.0000	10	10.0000	-	-
Courts Maintenance	2	0.7800	2	0.7800	2	0.7800	2	0.7800	-	-
Construction Standards	13	13.0000	16	16.0000	16	16.0000	18	18.0000	2	2.0000
Emergency Management	5	5.0000	6	6.0000	6	6.0000	6	6.0000	-	-
Emergency Medical Services	113	84.8180	112	84.6930	113	84.6900	117	85.6900	4	1.0000
TOTAL	**454**	**420.9664**	**468**	**435.8414**	**478**	**444.8384**	**484**	**447.8384**	**6**	**3.0000**
ECONOMIC & PHYSICAL DEVELOPMENT										
Planning & Development										
Planning	6	6.0000	6	6.0000	6	6.0000	6	6.0000	-	-
Community Development	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Soil & Water Conservation	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Zoning Administration	3	3.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Educational Farm	1	1.0000	1	1.0000	1	1.0000	-	-	(1)	(1.0000)
TOTAL	**16**	**16.0000**	**16**	**16.0000**	**16**	**16.0000**	**15**	**15.0000**	**(1)**	**(1.0000)**
ENVIRONMENTAL PROTECTION										
Landfill	5	5.0000	3	3.0000	3	3.0000	3	3.0000	-	-
Waste Reduction	2	2.0000	2	2.0000	2	2.0000	2	2.0000	-	-
TOTAL	**7**	**7.0000**	**5**	**5.0000**	**5**	**5.0000**	**5**	**5.0000**	**-**	**-**
HUMAN SERVICES										
Veterans Services	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
Human Services									-	-
Administration	8	8.0000	9	9.0000	9	9.0000	9	9.0000	-	-
Transportation	35	34.5000	35	34.5000	34	33.5000	34	33.5000	-	-
Child Welfare	72	72.0000	74	74.0000	73	73.0000	73	73.0000	-	-
Child Support Enforcement	19	19.0000	19	19.0000	19	19.0000	19	19.0000	-	-
Economic Services	107	107.0000	116	116.0000	116	116.0000	116	116.0000	-	-
Community Alternatives Program	7	7.0000	7	7.0000	7	7.0000	6	6.0000	(1)	(1.0000)
Adult & Family Services	29	27.9803	29	27.9803	29	27.9803	30	28.9803	1	1.0000
Nutrition	8	4.3500	8	4.3500	8	4.3500	8	4.3500	-	-
Senior Services	5	5.0000	5	5.0000	5	5.0000	5	5.0000	-	-
TOTAL	**294**	**288.8303**	**306**	**300.8303**	**304**	**298.8303**	**304**	**298.8303**	**-**	**-**
CULTURE & RECREATION										
Active Living & Parks										
Parks	46	17.8280	50	18.3950	50	18.3950	46	17.8280	(4)	(0.5670)
Senior Centers	8	5.9500	8	5.9500	8	5.9500	8	5.9500	-	-
Library System	43	34.8750	43	34.9000	44	35.9000	39	31.2250	(5)	(4.6750)
Fair	2	1.6700	2	1.6700	2	1.6700	2	1.6700	-	-
TOTAL	**99**	**60.3230**	**103**	**60.9150**	**104**	**61.9150**	**95**	**56.6730**	**(9)**	**(5.2420)**
ALL FUNCTIONS AND DEPARTMENTS										
GRAND TOTAL	**1,041**	**952.2998**	**1,068**	**979.1418**	**1,078**	**988.1388**	**1,072**	**982.8968**	**(6.0000)**	**(5.2420)**

Position Summary

NEW PERSONNEL

	Grade	Manager Proposed	FTE	Total with Benefits	Other	Total with Benefits and Other	FY 2015 Proposed	FY 2015 Adopted	Additional Revenue
Communications & Outreach									
Communications Specialist	66	1	0.70	$ 35,679	$ -	$ 35,679	$ 35,679		$ -
TOTAL		**1**	**0.70**	**$ 35,679**	**$ -**	**$ 35,679**	**$ 35,679**		**$ -**
Tax Administration									
Office Assistant (revaluation 2 years)[1]	58	1	0.83	$ 28,678	$ 300	$ 28,978	$ 28,978	$ 300	$ -
Temporary Data Collector (revaluation 2 years)[2]	65	2	1.67	71,485	5,450	76,935	76,935	5,450	-
TOTAL		**3**	**2.50**	**$ 100,162**	**$ 5,750**	**$ 105,912**	**$ 105,912**	**$ 5,750**	**$ -**
Facility Services									
Custodian[3]	57	1	1	$ 36,335	$ 31,350	$ 67,685	$ 67,685		$ -
TOTAL		**1**	**1**	**$ 36,335**	**$ 31,350**	**$ 67,685**	**$ 67,685**		**-**
Construction Standards									
Permit Clerk[4]	62	1	1	$ 44,182	$ 2,200	$ 46,382	$ 46,382	$ 46,382	$ 46,382
Plan Reviewer[5]	71	1	1	64,151	5,700	69,851	69,851	69,851	69,851
TOTAL		**2**	**2**	**$ 108,333**	**$ 7,900**	**$ 116,233**	**$ 116,233**	**$ 116,233**	**$ 116,233**
Emergency Medical Services									
Crew Chief[6]	68	2	0.5	28,253	1,500	29,753	29,753	29,753	29,753
Paramedic[7]	66	2	0.5	25,997	500	26,497	26,497	26,497	26,497
TOTAL		**4**	**1**	**$ 54,250**	**$ 2,000**	**$ 56,250**	**$ 56,250**	**$ 56,250**	**$ 56,250**
Library System									
Midland Assistant	62	1	0.25	$ 11,045	$ -	$ 11,045	$ 11,045		$ -
Midland Assistant	62	2	0.20	8,836	-	8,836	8,836		-
Midland Librarian	69	1	0.25	14,079	-	14,079	14,079		-
TOTAL		**4**	**0.70**	**$ 33,960**	**$ -**	**$ 33,960**	**$ 33,960**		**$ -**
All Departments and Positions									
GRAND TOTAL		**15**	**7.9**	**368,719**	**47,000**	**415,719**	**415,719**	**178,233**	**172,483**
Total Adopted		**6**	**3.00**	**Net County Cost**			**$ 5,750**		

Position Summary

NEW PERSONNEL OTHER COSTS DETAIL

1. An additional $300 for office supplies is required to support the function of the position.
2. An additional $5,450 for office supplies (800), mileage (3000), uniforms (700), cell phones (500), and safety tools (450) is required to support the function of the positions.
3. Reduced expenses from reducing two temps in 5630-9103. An additional $31,350 for tools (1,075), uniforms (200), and a vehicle (30,075) is required to support the function of the position.
4. Increased revenues from inspection fees support the new position. An additional $2,200 for software licenses is required to support the function of the position.
5. Increased revenues from inspection fees support the new position. An additional $5,700 for computer and large monitor (3,500) and software licenses (2,200) is required to support the function of the position.
6. Increased revenues from ambulance fees support the new positions. An additional $500 for uniforms and $1,000 for a new laptop is required to support the function of the positions.
7. Increased revenues from ambulance fees support the new positions. An additional $500 for uniforms is required to support the function of the positions.

Position Summary

OTHER PERSONNEL CHANGES

	Unit of Change	Positions	FTE Change	Total with Benefits	FY 2015 Proposed	FY 2015 Adopted	Additional Revenue
Reclasses/Change in Hours							
Admin Secretary to Resource Conservation Coordinator - Soil & Water	62 to 64	1	0.000	1,954	1,954	1,954	-
Mail Clerk/Courier at Midland Library	20 to 24	1	0.025	745	745	745	-
Library Assistants at Kannapolis Library	8 to 14	2	0.300	9,846	9,846	9,846	-
TOTAL		**4**	**0.325**	**$ 12,545**	**$ 12,545**	**$ 12,545**	**$ -**
Deletions							
LSTA Senior Library Assistant		1	-1.000	50,041	(50,041)	(50,041)	-
Deputy County Manager		1	-1.000	158,592	-	(158,592)	-
Health and Wellness Manager		1	-1.000	74,064	-	(74,064)	-
Parks part time positions		4	-0.567	15,299	-	(15,299)	-
Library positions- Concord Branch		4	-4.000	232,513	-	(232,513)	-
Education Farm staff		1	-1.000	75,850	-	(75,850)	-
TOTAL		**12**	**-8.567**	**606,359**	**$ (50,041)**	**$ (606,359)**	**$ -**
All Departments and Positions							
GRAND TOTAL			**-8.242**	**618904.224**	**$ (37,496)**	**$(593,814)**	**0.000**
			Net County Cost		**$ (593,814)**		

Five Year Financial Plan

The Five Year Financial Plan is a forecast of revenues and expenditures beginning with the proposed annual budget for the upcoming fiscal year. Using a five-year planning window helps ensure that commitments, obligations and anticipated needs are met in a fiscally sound manner. The Plan encompasses both operating and capital budgets for the General Fund.

The forecast assumes maintaining current levels of service unless the Board took action to indicate otherwise. Economic trends and conditions are also factored into assumptions used in developing expenditure and revenue projections. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

FUND BALANCE

Policy

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 of the North Carolina General Statutes. Fund balance may be reserved for specific uses, such as special revenue funds, where fund balance may only be used for a designated purpose.

The Board of Commissioners approved a fund balance policy on June 14, 2005 that maintains a minimum 15% assigned Fund Balance for working capital needs. This financial plan adheres to that policy. The policy also calls for excess fund balance above 15% to be transferred to the Capital Reserve Fund for pay-as-you-go projects to reduce the reliance on debt financing.

Beginning in FY2009, the Board waived the transfer of excess fund balance to the Capital Reserve Fund to better position the County to weather the fiscal storm brought about by the Great Recession. On March 15, 2010 the Board amended its fund balance policy so that “fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy.” Fortunately, the Board never had to use fund balance for this reason. The County Board returned to their policy of transferring “excess” fund balance to the Capital Reserve Fund in FY 14. The amount of the fund balance transfer to the Capital Reserve fund is calculated by taking total fund balance per the audit and reducing it for the Board’s working capital policy of keeping 15% of the general fund budget amount for working capital use, and further reductions for management assignments related to various known issues such as litigation, tax appeals, landfill costs and statutorily required assignments (reserved by state statute, inventories, prepaid items) and $ 5,000,000 for unknown or emergent contingencies that may arise. Since the transfer had not been made in several years, the accumulated amount of the transfer was $ 29,486,500 for FY 14.

Calculation

Five Year Financial Plans from previous years indicated the Estimated Unassigned Fund Balance for each of the five years, along with the percentage of General Fund expenditures they each represent. This method of presentation shows the extent to which the minimum requirement of the fund balance policy (15%) was exceeded.

Funds that have been restricted by Board action will be presented as “committed” and funds restricted by management policy actions will be presented as “assigned.”

Five Year Financial Plan

Estimated General Fund fund-balance on June 30, 2015 is expected to be 30 % of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is equal to appropriations for the fiscal year. The following chart shows estimated FY 2015 fund balance information for all annual funds.

Fund	Estimated Fund Balance 6/30/2014	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 6/30/2015	Changes in Fund Balance
General	62,907,961	209,425,754	217,665	4,813,765	204,829,654	62,907,961	-
Landfill	3,760,740	919,400		-	919,400	3,760,740	-
Arena & Events Center	787,207	955,118	357,830	-	1,312,948	787,207	-
911 Emergency Telephone System	735,697	699,367	-	217,665	481,702	735,697	-
Health Insurance	3,104,181	7,963,942	-	-	7,963,942	3,104,181	-

FY 2015 inter-fund transfers are proposed as follows:

From 911 Fund to General Fund for debt service payment of 911 equipment	136,624
From 911 Fund to General Fund for 911 Address Coordinator salary and benefits.	81,041
From General Fund to Arena & Events Center Fund for the operation of the Cabarrus Arena and Events Center	357,830
From General Fund to Pension Trust Fund for the Separation Allowance Pension for Law Enforcement Officers	535,823
From General Fund to the Capital Projects Fund for School maintenance and repairs	3,920,112

FY 14 Estimated General Fund Balance Uses and Assignments

Category	Amount	Explanation
Non Spendable	383,680	Estimate of inventories and prepaid expenses
Restricted	11,399,498	Estimate for Stabilization by State Statute
Assigned	10,621,002	Amount reserved for future anticipated expenditures
Unassigned	31,446,513	15% board fund balance policy
Unassigned	9,057,268	Estimate of funds available for appropriation
TOTAL	**$62,907,961**	

Five Year Financial Plan

The Five Year Financial Plan indicates the "Estimated *Unassigned* Fund Balance" for each of the five years and associated percentage of General Fund expenditures this represents.

The Estimated Unassigned Fund Balance represents the 15% Board policy and the amount of fund balance available for appropriation. This amount does not include non-spendable, restricted, committed or assigned expenditures.

The changes in assignments of Fund Balance are anticipated to change dramatically ($ 7,718,326) and provide additions to the Fund Balance Available for Appropriation.

Assignment	FY13	Est FY14	Change
Internal Service Fund	$2,000,000		($2,000,000)
General Government	9,400,000	9,581,987	181,987
Environmental Protection	300,000	-	(300,000)
Education	6,639,328	1,039,015	(5,600,313)
Working Capital 15%	32,019,152	31,446,513	(572,639)
Total assignments and BOC policy	$50,358,480	$42,067,515	($8,290,965)
Fund Balance available for appropriation	29,486,500	9,057,268	(20,429,232)
Reserved by State Statute/Inventories/Prepaid ite	11,783,178	11,783,178	-
Re-appropriations for Uncompleted Projects	4,111,372	-	(4,111,372)
Totals	$95,739,530	$62,907,961	($32,831,569)

While the entire Estimated Unassigned Fund Balance is available for appropriation, caution must be exercised in spending it. If **all** the unassigned fund balance were used, then no funds would be available for emergencies other than those "assigned". Using assigned fund balance for a purpose other than that originally intended could jeopardize the County's AA+ general obligation bond rating and cause cash flow interruptions.

REVENUES

Property Taxes

Ad valorem (property) taxes provide 63.8% of the revenue of the General Fund. Projections are based on a tax rate of $0.70 per $100 of assessed value for FY15. The total taxable property value is estimated at $19,364,626,398. Total revenues in this category are projected at $133,866,989 which represents a .1% increase from the FY14 budget (due to the extra four months of DMV revenues included one-time in FY14). Without that one-time revenue, the increase was 1.97% over the previous year.

For real property, growth of 1.5% was used for FY 2016, 1.75% for FY17 and 2% for FY18 and FY19. In addition a growth factor of 6% was used in estimating the effect of revaluation in FY17. The proposed plan incorporates a revenue neutral rate in the five-year plan (67.8 cents per 100) in the revaluation year and all years presented thereafter. Personal property valuations were projected to grow 1% each year. Public service property was estimated to grow 2% each year and motor vehicles were estimated to experience a 3% annual growth rate. The previous years' actual collection percentage of 97.29% was used to calculate these revenues for FY15.

The change in the collection process for motor vehicles began in FY14. Experience has been mixed but seems to be improving. We anticipate as citizens get accustomed to the new practice of "Tax and Tag Together" the collection percentage for this tax will eventually be nearly 100%. However, until citizens get used to the new State policy, we are experiencing a delay in renewals of tags and many are choosing not to renew. We continue to follow the State law requiring us to use the previous year's actual collection percentage of 89.19% to calculate these revenues for FY15.

Fees for Service

Register of Deeds fees include payments related to the recording of documents, primarily from the transfer of property. Building Inspection fees are collected on improvements made to real property.

We anticipate Register of Deeds fees to increase an additional 3.96% in FY15 and 4% thereafter and Building Inspection fees to increase an additional 6.1% in FY15 and 4.5% per year thereafter. We have added personnel to accommodate the increased service demands in both of these areas in FY14 and in building inspections again in FY15.

The ambulance fee schedules were revised in FY13 and this resulted in a large increase in fees in FY14. We anticipate the fees to grow only 1.31% in FY15 and estimated only 1% increases in the latter four years due to the possibility of Medicaid rate reductions from Federal and/or State healthcare changes.

Sales Taxes

Sales tax revenue for FY15 is budgeted at $ 37,207,422, a 3% increase over the FY14 budget. Growth in this area has occurred and is projected to increase, however, due to the lingering unemployment rates and considerable unpredictable sales tax refunds to nonprofits and other governments, future projections were limited to a 3% increase In years after FY 2015. County staff members continue to work with the NC Department of Revenue to research this matter more thoroughly, however until the state makes changes in their reporting capabilities and refund regulations and policies, sales tax budgeting will remain quite a challenge for all North Carolina counties.

Other Revenues

QSCB subsidy payments were reduced $ 67,070 based on the Federal sequestration funding reductions. We have included this in the five year plan as if this reduction is permanent.

One-Time Revenue Sources:

Lottery Proceeds

Statutory changes governing the method in which the State distributes lottery proceeds to counties for use in public school capital projects reduced receipts in Cabarrus County by about 50 percent. The General Assembly may consider changing the distribution formula in the future; however, until then receipts of at least $2.0 million annually are expected. Even though we continue to budget this revenue on an ongoing basis, until the State settles on a permanent formula for distribution, we regard Lottery Proceeds as a one-time revenue source.

Based on an agreement between the County and the Schools, lottery proceeds are used toward the repayment of school construction debt over the entire five-year planning period. The accumulation of $10.9 million in lottery proceeds from previous years allowed appropriations to exceed receipts in FY14. The expected revenues return to $2.2 million for FY15 and $2 million per year for FY16-FY19.

Other

Capitalized interest proceeds from Certificates of Participation (COPS) issued in 2008 and 2009 were realized in FY12, FY13 and FY14 to offset interest payments of new school debt service and the jail housing unit. The FY14 projection contained $ 2,467,049 in one-time revenues that were generated from the conversion of the DMV system from delayed billings to tax and tag billing together. This provided an additional four months of motor vehicle taxes in FY14. These one-time revenues were used for one-time expenses as noted in the Capital Improvement Plan. These revenues are no longer available for future budgets.

Five Year Financial Plan

EXPENDITURES

The General Fund budget for FY15 was adopted at $209,643,419 based on a tax rate of $0.70. This is a $ 3,817,593 (1.79%) decrease from FY14. Overall spending for the five years of the planning period reflect changes in the following areas:

1. The Board approved health insurance costs of $ 6,800 per employee for FY 15. This was a reduction of $ 1,382 per employee and equates to a reduction overall of $ 1,440,479. The Board also closed the Employee Health Clinic (included in the Self-Insured Health Plan Fund) and eliminated the Health and Wellness Manager position. The County has met with the insurance broker and has made reductions to the HRA and HSA benefits for employees and has developed new contracts for the drug screens, pre-employment physicals and workers compensation activities that the clinic formerly provided. The Five Year Plan assumes a 7% per year increase in claims from FY16 to FY19.

2. Worker's Compensation expenses have increased in FY 14 and in FY15 the County will begin making regular payments into our Internal Service Fund for this cost through our regular payroll process. We are self-insured in this area and have not made contributions to the fund on a regular basis since 2006. We plan to contribute approximately $ 300,000 to the fund in FY15 and an additional $ 460,000 in FY16 to build the estimated base cost of $ 760,000 per year into our budget. After that, these expenses will move commensurately with salaries and wages. Of course, we will continue to monitor this fund to ensure adequate, but not excessive reserves are available to fund the claims.

3. FY15 does not include a cost of living increase (COLA) or merit increases for County staff. FY16-FY19 includes merit increases only with the range of merits being 0-4%. The cost of this merit structure is estimated to be $715,463 in FY16 and increase 1.5% per year through FY19. We will continue to seek guidance from the Board at the annual retreat regarding COLA's and merit increases for the staff of the County.

4. Personnel increases in the adopted FY15 budget include six new positions (four at the new EMS co-station on Weddington Road and two in Construction Standards, permit clerk and plan reviewer), one position re-class, and three positions increasing their hours per week. The total cost of these changes is $190,778. The personnel section of the budget document includes a listing of each position and the $ 172,483 in additional revenues that are included in the budget which offset the county costs thus the net cost of the new positions is $ 18,295 (of which $ 12,545 is the cost of the re-class and hour's changes and $5,750 is the net cost of the new positions.) Of the $190,778 in expense, $ 175,128 relates to personnel and $ 15,650 to other expenses associated with the positions such as office supplies, tools, mileage, computers and software licenses. In FY 16, four positions are proposed to be added for the opening of the Midland Library facility to be located in Town Hall. Funding was originally placed in the FY 15 budget but the Board decided to delay the funding until FY 16 based on the construction of the new facility. FY 17-19 expansion costs are the effects of merit pay and health insurance increases on the new staff added in FY 15 and FY 16.

5. Personnel decreases of 11 positions approved by the Board include a Deputy County Manager, four at the Concord Library, LSTA Library Assistant (which was part of a one year grant), Local Food Systems Coordinator, four part-time Parks staff, and the Health and Wellness Manager totaling $ 606,359 (8.567 FTE's).

6. Economic Development incentives are on a schedule based on estimates of when capital projects of various businesses will be completed, taxes paid and grant requests submitted and therefore vary widely from year to year.

Five Year Financial Plan

Debt Service

Servicing the County's debt is estimated at 19.7% percent of General Fund spending in FY15.

Principal payments on the Qualified School Construction Bonds will begin in FY16. A Federal subsidy reimburses nearly the entire interest cost on the debt, as indicated in the revenue projections, however the sequestration did reduce payments by 8.7% ($67,070). The principal payments on this debt issue were deferred for five years. In FY16, the first principal payment enters the plan and will remain constant at $1.33 million for a period of 10 years.

During FY14, the Cabarrus County School system, the Kannapolis City School system and the Rowan-Cabarrus Community College all submitted Resolutions for Issuance of General Obligation Bonds to be issued to support their needs. There will be a referendum in November of 2014 for the voters to decide to approve or reject issuance of these bonds. The Board has approved $20 million and two projects for General Obligation Bonds to go before the voters in November, 2014:

$11 Million for a replacement for Royal Oaks Elementary School and
$ 9 million for the Advanced Technology Center for Rowan-Cabarrus Community College

The Board offered to fund $23 million in Kannapolis City School needs for a middle school via other financing sources should they resolve to pull out of the referendum. The deadline to do that was May 31, 2014. They did resolve to pull out of the referendum. In addition, the Board voted to fund $1,319,000 in architecture and engineering costs out of FY 14 so this will be deducted from the amount financed for the school. Therefore, the Five Year Plan includes issuing $21,681,000 in COPS/LOBS in FY15 with payments due in FY16 of $ 4,924,750 to fund the new Kannapolis Middle School and issuing $20 million in General Obligation Bonds (should the referendum pass) in FY16 with payments of $ 5,772,000 due in FY17.

Kannapolis Obligation (Inter-Local Agreement))

The Board of Commissioners entered into an Inter-local Agreement in 2011 requiring it to give the City of Kannapolis county property tax receipts from improvements made within a special tax district around North Carolina Research Park. This contribution will be used by the city to service 50 percent of the debt requirements of a $35 million Certificates of Participation (COPs) issue from 2010 (note: the County's actual obligation is the amount of property taxes collected from the improvements in the district, or 50 percent of the debt service, whichever is less, for the 17 year term of the debt). The County's share will not exceed $1.6 million annually.

Proceeds from the COPs are being used to fund public improvements in and around North Carolina Research Park in downtown Kannapolis, and included the construction of a 60,000 square foot building for the Cabarrus Health Alliance (opened in 2012), also in downtown Kannapolis.

School and Community College Funding

The FY15 adopted budget includes an increase of $2,563,302 in current expense funding to the schools which annualizes the funds provided midyear FY14 for a 1% raise for all staff earning under $70,000 and provides 50% of estimated increased funding for student enrollment. In addition, $388,114 is provided in additional recurring building maintenance funding for the schools. The County was informed that the state preliminary ADM estimates do not include the charter school students which we will be required to fund at the local per pupil amount. The County has included these students in their enrollment calculations based on estimates provided by the school systems. The schools estimate 1,913 students from Cabarrus County schools and 65 students from Kannapolis City Schools will be attending charter schools in the fall of 2014.

Five Year Financial Plan

The five year plan includes opening four new public schools: New NW Elementary School, Royal Oaks Elementary School Replacement, Mount Pleasant Middle School Replacement and a new Kannapolis Middle School. The costs are dependent upon the timing of the opening of the schools as the state formula for current expense funding must be followed to assure equal current expense funding to each LEA in Cabarrus County. $1,363,636 is included in FY16 for the operating costs of the new NW elementary school; ($1,200,000 for CCS and $163,636 for KCS per the formula). The five year plan reflects Kannapolis Middle School opening in FY17 at a cost of $ 7,494,125 (reflected on the plan in FY17 as $ 875,000 in new school costs for Kannapolis and $6,619,125 in additional maintenance funding for Cabarrus). The two CCS schools are reflected as opening in FY18 at a cost of $1,811,508 for Cabarrus delineated as $1,600,000 in new school opening costs and $211,508 in additional maintenance funding.

The plan includes an additional $75,000 in FY15 for Rowan-Cabarrus Community College for their maintenance needs. $315,000 in recurring funding is provided in FY16 for the relocation and recurring costs of the Cosmetology program and $ 500,000 in FY17 for the recurring costs of the new Advanced Technology Center. An additional $1.5 million for relocation and expansion was funded for the cosmetology program from the General fund in June of 2014.

Cabarrus Health Alliance Funding

The Board approved $ 658,756 in additional funds for the Cabarrus Health Alliance (CHA) in FY14. This was composed of recurring funds for school health nurses to increase their days of service by nine days and their hours of service from 6.5 to 7.5 hours per day. Health insurance costs for these staff were also included in the projection. An environmental health inspector was also added to the recurring funding for the Alliance. $300,000 was funded on a one-time basis to assist the CHA in adjusting to then recently announce State cuts. The adopted budget for FY15 reduces their allocation by this $ 300,000.

Operating Expenses Miscellaneous

The forecast for “Miscellaneous Operating Expenditures Not Captured in Other Categories” includes start up for the EMS co-station on Weddington Road and equipment for other new positions at $ 44,350. County staff has worked hard to reduce costs and the net reduction of $ 2,781,388 in FY15 operational costs denotes additional cuts of $2,825,738 in various expenses within the County budget.

Contributions to the Arena Fund

The General Fund Contribution to the Arena Fund declined by $335,000. A portion of the reduction was due to a reallocation of $ 85,000 in revenues from the Cabarrus Visitors Bureau to the Arena for FY 15. These restricted funds were formerly budgeted for festivals but were re-purposed in FY15 for Arena activities thereby reducing the General Fund contribution to the Arena.

Cuts in Expenses to Balance

The FY 15, FY 16 and FY 17 years of the five year plan require additional cuts in expenses (or increases in revenues) in order for the plan to balance. The cuts/ revenue increases required in FY 16 are $4.3 million and an additional $3.16 million in FY 17 as new debt service expenditures are incurred for new school/community college construction.

Five Year Financial Plan

Capital Projects/ One-Time Expenditures

The Five Year Financial Plan also includes funding for a number of capital improvement projects with funding from the General Fund. A detailed schedule and description of these projects as well as other projects funded through other Funds is found in the Capital Improvement Plan (CIP). The primary projects include $ 3,920,112 for school capital needs in FY15. FY 16 includes $1,060,000 for architectural and engineering costs for the RCCC project (which will be reimbursed out of the Bond proceeds) as well as $ 500,000 for buses for Kannapolis Middle School and $ 2 million for Rowan Cabarrus Community College to supplement the bond funds. FY 17 includes an additional $ 2,000,000 to supplement the funds already set aside in FY 14 for Mt Pleasant Middle School. FY19 includes $100,000 for a HVAC replacement for the Human Services Center. It is customary that the County fund the CCS school system $ 1,020,000, KCS $100,000 and RCCC $100,000 per year for routine capital items. These are included on the plans and in the CIP as well.

The State revamped the unemployment system and required funding of 1% of taxable wages (up to a cap of $214 per person) into a state fund for these expenses in FY14 in addition to Counties paying their direct costs for that year. This affected FY14 with an estimated additional one-time cost of $ 222,911. These costs are not anticipated to continue into the future. The County will be billed a “true-up bill” annually based on their unemployment claims experience and will be required to keep a balance which equates to 1% of taxable wages in the fund.

Conclusion

The spending levels specified in the Five Year Financial Plan are growing, as is the community they serve. The plan provides for the opening of six new educational facilities at all levels and strives to meet the growing needs of the County, the school systems and the Community College while still maintaining adequate General Fund reserves and a reasonable tax rate.

It is important to note, however, that revenue projections in these plans assume continuing improvement in the economy. In the absence of such improvement, considerable adjustments will be required.

Five Year Financial Plan — *GENERAL FUND*

Includes 2 financings: $21.6 million in FY 2016 and $20 million in FY 2017

				Revaluation Year		
Budgeted Revenues for:	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Amen. Budget less 1-time rev. from the previous fiscal year	**$ 191,835,332**	**$ 203,841,187**	**$ 207,443,419**	**$ 210,632,162**	**$ 216,642,783**	**$ 220,779,961**
Ad valorem						
Change resulting from Revaluation	-	-	-	6,743,150	-	-
Growth/Decline in tax base	2,780,813	3,167,550	1,873,379	2,367,779	2,739,063	2,795,673
Change in tax rate (Reval Rev Neutral)	-	-	-	(4,456,392)	-	-
Improvement in DMV collections rate 5%	-	-	-		-	-
Other Taxes						
Growth in Sales taxes 3.0%	3,350,847	887,902	914,539	941,975	970,234	999,341
1/4 cent sales tax/edu. Cap. Proj. 3.0%	1,957,211	178,206	183,552	189,059	194,730	200,572
Permits & Fees						
Ambulance Fees	145,805	60,236	46,705	47,172	47,644	48,121
Building Inspection Fees	671,804	125,000	97,875	102,279	106,882	111,692
Register of Deeds Fees	405,800	69,300	72,692	75,600	78,624	81,769
Other						
QSCB Subsidy Payments	(67,070)	-	-	-	-	-
Increase (Decrease) in other Revenues	2,319,797	(885,961)	-	-	-	-
Total Re-occurring Revenues	**203,400,339**	**207,443,419**	**210,632,162**	**216,642,783**	**220,779,961**	**225,017,129**
One Time Revenue Sources						
Proceeds fr DMV change (4 mo. add rev.)	2,467,049	-	-	-	-	-
COPS Proceeds / reimbursement of RCCC A/E fees	2,681,834	-		1,060,000		-
Lottery Proceeds	4,911,790	2,200,000	2,000,000	2,000,000	2,000,000	2,000,000
Total One-time Revenues	10,060,673	2,200,000	2,000,000	3,060,000	2,000,000	2,000,000
Total Revenues	**213,461,012**	**209,643,419**	**212,632,162**	**219,702,783**	**222,779,961**	**227,017,129**
Budgeted Expenditures for:						
Amen. Budget less 1-time exp. from the previous fiscal year	**200,226,468**	**207,901,085**	**204,503,307**	**207,852,162**	**216,482,783**	**217,895,149**
County Services						
Personnel changes	1,967,134	175,128	244,584	12,591	12,855	12,863
Reduction in Personnel		(606,359)				
Decreases in Health Insurance	907,698	(1,440,479)	490,000	524,300	561,001	600,271
Benefits part-time empl. (Health Care Reform)	23,946	-	-	-	-	-
Re-instate Workers Compensation	-	300,000	460,000	-	-	-
Inc. in Merits for County Employees	1,013,852	-	715,463	726,195	737,088	748,144
Oper. (misc., not captured in other categ.)*	662,060	(2,781,388)	76,901	(84,405)	47,551	(46,449)
Debt						
Retirement of Non school Debt Service	(246,921)	(262,333)	(275,216)	(395,621)	(283,942)	(286,034)
Retirement of School Debt Service	(777,256)	(786,818)	(1,067,522)	(1,093,139)	(1,123,669)	(1,669,529)
Qualified School Construction Bonds	-	-	1,330,000	-	-	-
Debt Svc. for Cap. Needs ($21,681,000) - KMS COPS/LC	-	-	4,924,750	(197,000)	(197,000)	197,000
Debt Svc. for Cap. Needs ($20) - RCCC/CCS GO Bonds	-	-	-	5,772,000	(229,250)	(229,250)
Other						
Fulfilled/Added Econ Dev Incentive Grants	1,151,217	279,783	(896,380)	(1,464,570)	74,600	(2,000)
Obligation to Kannapolis (inter-local agreement)	44,000	43,700	3,300	(1,375)	1,625	(625)
Increase to schools for 1.0%	1,433,094	2,563,302	-	-	-	-
Incr. in curr. Exp. for supplements (1.5%)	138,891		-	-	-	-
Incr. in curr. Exp. for growth in ADM &building maint.	679,330	388,114	-	6,619,125	211,508	-
Incr. to KCS if school nurses not in ADM calc	25,450					
RCCC Operational costs	-	75,000	315,000	500,000	-	-
New School operational cost	-	-	1,363,636	875,000	1,600,000	-
Change in Contribution to Health Alliance	658,756	(300,000)	-	-	-	-
Decrease in Contribution to Arena Fund	(91,554)	(335,000)	-	-	-	-
Cuts in expenses to balance	-	-	(4,335,661)	(3,162,480)	-	-
Change to EDC	20,000	(332,000)	-	-	-	-
Increase (Decrease) in Contingency	1,198,936	(378,428)	-	-	-	-
Total Re-occuring Expenditures	209,035,101	204,503,307	207,852,162	216,482,783	217,895,149	217,219,540
Total Expenditures	**209,035,101**	**204,503,307**	**207,852,162**	**216,482,783**	**217,895,149**	**217,219,540**
Capital Projects/ One-time Expenditures						
Cap. Improv. Plan - GF Monies Edu.	4,203,000	1,220,000	1,220,000	1,220,000	1,220,000	1,220,000
Funds for Capital Projects	-	3,920,112	2,500,000	2,000,000	-	100,000
Funds for Capital Projects - Arch/Engineering	-	-	1,060,000	-	-	-
Contribution to State Unemployment Fund	222,911	-	-	-	-	-
Total Capital/One-time Expenditures	**4,425,911**	**5,140,112**	**4,780,000**	**3,220,000**	**1,220,000**	**1,320,000**
Total Expenditures	213,461,012	209,643,419	212,632,162	219,702,783	219,115,149	218,539,540
Revenues over (under) Expenditures	**0**	**0**	**0**	**(0)**	**$ 3,664,812**	**$ 8,477,589**
Estimated Unassigned Fund Balance	**$ 40,503,781**	**$ 40,503,781**	**$ 40,503,781**	**$ 40,503,781**	**$ 44,168,593**	**$ 52,646,182**
as percentage of General Fund Budget	18.97%	19.32%	19.05%	18.44%	20.16%	24.09%
Property Tax Rate	**.70/ $100**	**.70/ $100**	**.70/ $100**	**.6780/ $100**	**.6780/ $100**	**.6780/ $100**
Total Debt Service Payments	$ 42,359,335	$ 41,310,184	$ 46,222,196	$ 50,308,436	$ 48,474,575	$ 46,486,762
as a % of Current Budget	0.00%	20.20%	22.24%	23.24%	22.25%	21.40%

Capital Improvement Plan

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. Debt financing can include general obligation bonds, certificates of participation, capital leases, and installment financing. 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.

The County is subject to the North Carolina General Statute 159-55, which limits the amount of net debt the County may have outstanding to eight percent of the appraised value of property subject to taxation. As a matter of internal policy, the County has maintained a debt position far below its legal limit. The County's ratio of debt to assessed value is 1.73%. At June 30, 2014, the County's legal debt limit is $1,250,367,734. The actual applicable outstanding debt is expected to be $320,586,437 or 25.6% of the legal debt limit, which equates to $1744.16 per capita (183,806 Certified number for 2012), comprised of $80,395,000, in General Obligation (G.O) debt, $237,035,000 in Certificates of Participation, no installment financing and $3,156,437 in capital leases.

A review of FY 15 planned capital projects and available revenue sources reveals that $ 5,140,112 in spending from the General Fund, excluding other financing sources such as capital reserve funds to fund projects, will be required to implement the capital outlay projects. Funding of $ 1,500,000 for the Rowan Cabarrus Community College Cosmetology Program was funded in FY 14.

Costs associated with debt service to fund school construction/renovations will be offset by the retirement of existing debt, lottery proceeds, and the Article 46 ¼ cent sales tax.

The projects for the Five Year CIP for 2015-2019 total $32,256,987. This amount is "pay as you go" funding; $ 20,000,000 in General Obligations Bonds and $ 21,681,000 in short term financing is also planned for the educational building projects. The cash resources for FY 15 are derived as follows: General Fund, $5,140,112, and Other Funds, $ 125,000.

Five year planning by service area is as follows:

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT

	FY 2014 Revised	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
GENERAL GOVERNMENT							
Tax Collector's Front Counter/Public Meeting Room (new)			153,500				
Elections Voting Equipment			519,500				
General Services Grounds Division Relocation							100,000
Governmental Center Chiller Replacement			165,000				
Parking Deck - Downtown Area						75,000	5,425,000
Fleet Maintenance Addition / Expansion							535,000
TOTAL	**$ -**	**$ -**	**$ 838,000**	**$ -**	**$ -**	**$ 75,000**	**$ 6,060,000**
PUBLIC SAFETY							
Emergency Communications Improvements	520,000						
Firing Range Renovations (new)					50,000	300,000	
Radio Replacement			672,000	672,000	672,000		
Courthouse Expansion / Relocation							60,000,000
Public Safety Training Facility							19,000,000
EMS Co-station Concord Mills Area	375,000						
EMS Headquarters Base (new)						4,000,000	
EMS relocation to Harrisburg Fire Station 3 (new)	375,000						
TOTAL	**$1,270,000**	**$ -**	**$ 672,000**	**$ 672,000**	**$ 722,000**	**$4,300,000**	**$ 79,000,000**
ECONOMIC & PHYSICAL DEVELOPMENT							
Back Creek Gabbro Hill (new)				100,000			
Butcher Branch Forest (new)						700,000	
Charity Church Hardwood Forest (new)					500,000		3,500,000
Clarke Creek Heron Rookery (new)							615,000
Coddle Creek Reservoir (new)							4,900,000
Hartsell Road Mesic Forest (new)				190,000			
JM Robinson High School Wetland Mitigation	100,000						
Prime Farmland Soil	125,000	125,000	125,000	125,000	125,000	125,000	125,000 *
Reed Gold Mine (new)							2,500,000
Riparian Buffers/Floodplains Conservation (new)							500,000
Schweinitz Sunflower Sites (new)							250,000
Significant Natural Heritage Areas - Miscellaneous (new)				100,000			100,000
TOTAL	**$ 225,000**	**$ 125,000**	**$ 125,000**	**$ 515,000**	**$ 625,000**	**$ 825,000**	**$ 12,490,000**
HUMAN SERVICES							
Human Services Building							30,000,000
Human Services Building HVAC	100,000					100,000	
Southern Cabarrus Senior Center							3,390,000
TOTAL	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ 33,390,000**
EDUCATION							
Capital Outlay Funding for both School Systems		**3,920,112**					
Cabarrus County Schools							
Capital Outlay Expense Funding	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000 *
Mt Pleasant Middle School				2,000,000			
Land for new elementary school	1,500,000						
Subtotal Cabarrus County Schools	**$2,520,000**	**$1,020,000**	**$1,020,000**	**$3,020,000**	**$1,020,000**	**$1,020,000**	**$ 1,020,000**
Kannapolis City Schools							
New Buses for Kannapolis Middle School			500,000				
Capital Outlay Expense Funding	100,000	100,000	100,000	100,000	100,000	100,000	100,000 *
Subtotal Kannapolis City Schools	**$ 100,000**	**$ 100,000**	**$ 600,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**

(new) Project is newly added to the list

* Project is usually appropriately annually

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY PROJECT

	FY 2014 Revised	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Rowan Cabarrus Community College							
Advanced Technology Center			2,000,000				
Architect and Engineering Fees			1,060,000				
Additional South Campus Building							12,000,000
Remodeling for Cosmetology Program	1,500,000						
Capital Outlay Expense Funding	213,000	100,000	100,000	100,000	100,000	100,000	100,000 *
Subtotal RCCC	**$1,713,000**	**$ 100,000**	**$3,160,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 12,100,000**
TOTAL	**$4,333,000**	**$5,140,112**	**$4,780,000**	**$3,220,000**	**$1,220,000**	**$1,220,000**	**$ 13,220,000**
CULTURE AND RECREATION							
Camp T.N. Spencer Park	990,420						1,932,488
Carolina Thread Trail							76,000,000
Cox Mill Elementary Parking Lot Renovations	250,000						
Frank Liske Park Artificial Turf (by GSA)			1,600,000				
Frank Liske Park Mini Golf (new)							620,000
Frank Liske Park Multi-Projects				985,000			2,350,000
Frank Liske Park Overflow Parking Lot					165,000		
Frank Liske Park Tennis Courts' Lights Replacement	135,000						
Frank Liske Park Western Playground Restroom Facility				250,000			
North Cabarrus Park						870,000	2,980,000
North Cabarrus Park Restroom Facility (new)							275,000
Northeast Cabarrus Community Park				1,500,000			6,175,000
Park Land Acquisition							28,800,000
Robert Wallace Park			909,375				5,475,625
School Park Projects- Miscellaneous							5,000,000
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch							4,514,000
Arena Aisle Safety Lighting (new)					175,000		
Arena Event Center Entrance				140,000			
Arena Marquee Replacement & Sign Enhancements				112,500			
Arena Front Overflow Lot Paving				145,000			
Arena High Man Lift			131,000				
TOTAL	**$1,375,420**	**$ -**	**$2,640,375**	**$3,132,500**	**$ 340,000**	**$ 870,000**	**$ 134,578,113**
ALL FUNCTIONS AND PROJECTS							
GRAND TOTAL	**$7,303,420**	**$5,265,112**	**$9,055,375**	**$7,539,500**	**$2,907,000**	**$7,390,000**	**$ 278,738,113**

(new) Project is newly added to the list

* Project is usually appropriately annually

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

	FY 2014 Revised	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
CAPITAL RESERVE FUNDS /OTHER FUNDS							
Human Services Building HVAC	100,000						
EMS relocation of unit to Harrisburg Fire Station 3 (new)	375,000						
Prime Farmland Soil		125,000					
Camp T.N. Spencer Park	990,420						
Frank Liske Park - Tennis Courts Lights Replacement	135,000						
TOTAL	**$ 1,600,420**	**$ 125,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TO BE FUNDED							
Tax Collector's Front Counter/Public Meeting Room (new)			153,500				
Elections Voting Equipment			519,500				
General Services Grounds Division Relocation							100,000
Governmental Center Chiller Replacement			165,000				
Fleet Maintenance Addition / Expansion							535,000
Parking Deck - Downtown Area						75,000	5,425,000
Firing Range Renovations (new)					50,000	300,000	
Radio Replacement			672,000	672,000	672,000		
Public Safety Training Facility							19,000,000
Courthouse Expansion / Relocation							60,000,000
EMS Headquarters Base (new)						4,000,000	
Prime Farmland Soil			125,000	125,000	125,000	125,000	125,000
Back Creek Gabbro Hill (new)				50,000			
Butcher Branch Forest (new)						350,000	
Charity Church Hardwood Forest (new)					250,000		1,750,000
Clarke Creek Heron Rookery (new)							315,000
Coddle Creek Reservoir (new)							2,450,000
Hartsell Road Mesic Forest (new)				95,000			
Reed Gold Mine (new)							1,250,000
Riparian Buffers/Floodplains Conservation (new)							250,000
Schweinitz Sunflower Sites (new)							125,000
Significant Natural Heritage Areas - Misc. (new)				75,000			75,000
Human Services Building							30,000,000
Southern Cabarrus Senior Center							3,390,000
RCCC - Additional South Campus Building							12,000,000
Camp T.N. Spencer Park							1,932,488
Carolina Thread Trail							76,000,000
Frank Liske Park Artificial Turf (by GSA)			1,600,000				
Frank Liske Park Mini Golf (new)							620,000
Frank Liske Park Multi-Projects				635,000			2,350,000
Frank Liks Park Overflow Parking Lot					165,000		
Frank Liske Park Western Playground Restroom Facility				250,000			
North Cabarrus Park						870,000	2,980,000
North Cabarrus Park - Restroom Facility (new)							275,000
Northeast Cabarrus Community Park				1,500,000			6,175,000
Park Land Acquisition							28,800,000
Robert Wallace Park			909,375				5,475,625
School Park Projects- Miscellaneous							5,000,000
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch							4,514,000

(new) Project is newly added to the list

* Project is usually appropriated annually

Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

	FY 2014 Revised	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
TO BE FUNDED							
Arena Aisle Safety Lighting (new)					175,000		
Arena Event Center Entrance				140,000			
Arena Marquee Replacement & Sign Enhancements				112,500			
Arena Front Overflow Lot Paving				145,000			
Arena High Man Lift			131,000				
TOTAL	**$ -**	**$ -**	**$ 4,275,375**	**$ 3,799,500**	**$ 1,437,000**	**$ 5,720,000**	**$ 271,368,113**
GRANTS							
Back Creek Gabbro Hill (new)				50,000			
Butcher Branch Forest (new)						350,000	
Charity Church Hardwood Forest (new)					250,000		1,750,000
Clarke Creek Heron Rookery (new)							300,000
Coddle Creek Reservoir (new)							2,450,000
Hartsell Road Mesic Forest (new)				95,000			
Reed Gold Mine (new)							1,250,000
Riparian Buffers/Floodplains Conservation (new)							250,000
Schweinitz Sunflower Sites (new)							125,000
Significant Natural Heritage Areas - Miscellaneous (new)				25,000			25,000
Frank Liske Park - Multi Projects				350,000			
TOTAL	**$ -**	**$ -**	**$ -**	**$ 520,000**	**$ 250,000**	**$ 350,000**	**$ 6,150,000**
GENERAL FUND							
Emergency Communications Improvements	520,000						
EMS Co-station Concord Mills Area	375,000						
Prime Farmland Soil	125,000						
JM Robinson High School Wetland Mitigation	100,000						
Cabarrus County Schools	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
Kannappolis City Schools	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Rowan Cabarrus Community College	213,000	100,000	100,000	100,000	100,000	100,000	100,000
Buses for Kannapolis Middle School (new)			500,000				
Mt Pleasant Middle School Additional funding (new)				2,000,000			
RCCC Additional Funding for ATC (new)			2,000,000				
Architecture and Engineering Fees- RCCC (new)			1,060,000				
Capital Projects for Schools (new)		3,920,112					
HVAC for Human Services Center						100,000	
Land for New Elementary School	1,500,000						
RCCC - Remodeling for Cosmetology Program	1,500,000						
Cox Mill Elementary Parking Lot Renovations	250,000						
TOTAL	**$ 5,703,000**	**$ 5,140,112**	**$ 4,780,000**	**$ 3,220,000**	**$ 1,220,000**	**$ 1,320,000**	**$ 1,220,000**
ALL FUNDING SOURCES							
GRAND TOTAL	**$ 7,303,420**	**$ 5,265,112**	**$ 9,055,375**	**$ 7,539,500**	**$ 2,907,000**	**$ 7,390,000**	**$ 278,738,113**

(new) Project is newly added to the list

* Project is usually appropriated annually

Capital Improvement Plan

Department: Tax Collections

Function: General Government

Project Title: Tax Collector's Front Counter Renovations & Public Meeting Room Construction (new)

Total Cost: $ 153,500

Project Description

Design and construction/renovations of secure counters and public meeting room at the Tax Collector's office located in the Governmental Center including secure doors, glass storefront, and built in casework. This will include new lobby flooring, panic button relocation, card readers, fire system modifications, and additional CCTV units.

Background & Justification/Status

The construction is necessary since Tax Collections is operating in an open counter environment where a taxpayer can lean over the counter with easy access to the tellers, cash drawers and computers. Taxpayers who need individual attention from the supervisory staff are routinely walked behind the counter to private offices inside the department. This process raises numerous security issues. The downturn in the economy has required an increase in enforced collection actions including foreclosure and staff has experienced an increase in hostile taxpayers. This project will address the concerns of staff and management by eliminating taxpayer access to the teller space and creating a meeting space in the public area for management to meet with disgruntled taxpayers. This will eliminate all public access to the internal collection office and address staff and management concerns for the safety of the staff and the cash in their possession.
This project aligns with BOC Goal 3. It provides protection of staff and money. The security renovations will minimize that risk.

Impact If Not Funded and Maximum Time it Can be Delayed

Not funding leaves the staff and cash drawers vulnerable. Currently our manager and supervisor must meet with hostile taxpayers in private offices where they have no avenue of retreat.
There are no operating budget impacts expected.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design			10,000				
Land/Acquisition							
Construction			135,000				
Building Improvements							
Equipment							
Other			8,500				
Total	$ -	$ -	$ **153,500**	$ -	$ -	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			153,000				
Total	$ -	$ -	$ **153,000**	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Board of Elections

Function: General Government

Project Title: Elections Voting Equipment

Total Cost: $ 519,500

Project Description

The Board of Elections requests new voting equipment due to a change in Federal and State Statutes. New equipment will sort ballots by Verifiable Tabulation Districts (VTD) for the Early Absentee Voting Sites, mail in Absentees, and provisional voting.

Background & Justification/Status

The equipment we have now is the M100 and the AutoMark ADA equipment. This equipment does not follow VTD requirements of separating ballots automatically by precincts within 60 days of an election. We manually sort into precincts now. All equipment was bought with HAVA (Help American Vote Act) in 2006. Parts are no longer made for current equipment and it will soon become difficult to find extra parts. The life of the equipment is ten years - that would be 2016. The new equipment would cost roughly $6,500/machine. There are 63 machines for a total of $409,500. Also, a high speed tabulator would be required for roughly $110,000.

Additionally, the cost of our ballots would go up since they will have to be ordered in a different style. However, it will help immensely with the sorting of ballots into precincts.

This request aligns with BOC goal 3: use resources wisely and responsibly by using technology to maximize the value of county investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed

While there is no penalty from the State or Feds, technically we will not be able to meet the 60-day deadline as prescribed by law. Additionally, since the current equipment will be coming close to the end of its life, problems with machines on voting day are much more likely. Since the Presidential primaries are in FY 2016, this would be another level of difficulty to manage. Some nearby counties are purchasing the machines a few at a time and using them exclusively at early voting, another option.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			519,500				
Other							
Total	**$ -**	**$ -**	**$ 519,500**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			519,000				
Total	**$ -**	**$ -**	**$ 519,000**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies			3,000	3,090	3,183	3,278	3,377
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ 3,000**	**$ 3,090**	**$ 3,183**	**$ 3,278**	**$ 3,377**

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Grounds Division Relocation

Total Cost: $ 100,000

Project Description

A new tank farm to meet OSHA and NFPA regulations will be constructed along with a small chemical storage building.

Background & Justification/Status

The current fueling station does not meet OSHA and NFPA regulations and doesn't provide secondary containment. The current method of chemical storage involves partial storage of materials outside while the remainder of the chemicals is stored in the same building that houses the employees, offices, and breakrooms without proper venitlation. This is a safety concern.

The project aligns with BOC goal 3. It minimizes risk and maximizes the value of County investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed

Regulations that dictate the storage of chemicals are not being followed and therefore could result in the discontinued use of the facility. Also this poses a health risk for employees.
There is no specific year by which this project must be completed. Furthermore, there are no operating budget impacts.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							10,000
Land/Acquisition							
Construction							90,000
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **100,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							100,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **100,000**
Operating Budget Impact							
Salaries & Benefits							-
Materials & Supplies							-
Contracts & Services							-
Capital Outlay							-
Other							-
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Governmental Center Chiller Replacement

Total Cost: $ 165,000

Project Description

Replace (1) chiller in the basement mechanical room with a multi-stage chiller that can be assembled in the mechanical room versus having to cut a hole in the wall. This would provide cooling to the entire Governmental Center.

Background & Justification/Status

The chiller that currently services the Governmental Center is original to the building and was built in 1989. We have experienced over 25 years of good operation from the chiller but replacement is needed.

The project aligns with BOC goal 3. It minimizes risk and maximizes the value of County investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, system failure will result in the inability to provide cooling to the Governmental Center. The project cannot be delayed any later than FY 2017.
The new chiller will be 10-15% more efficient, although in the first 5-years payment for the warranty would negate these efficiency savings.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			165,000				
Other							
Total	**$ -**	**$ -**	**$ 165,000**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			165,000				
Total	**$ -**	**$ -**	**$ 165,000**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Warranty							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Parking Deck Downtown Area

Total Cost: $ 5,500,000

Project Description

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

Background & Justification/Status

The activity in the Courthouse continues to increase, and with that the demand on public parking. This is especially true on high activity days such as those when traffic court is scheduled. The County opened new parkings lots at the corner of McCachern and Corban, and as part of the renovation of the Courthouse Annex. Those two lots will relieve some of the pressure on the existing County surface lots, but eventually additional parking will be required and no surface areas remain available for that purpose. Initial plans are for this parking deck to be located on the site of the County lots between Barbrick and Corban Avenues with ingress/egress from both of those roads as well as Spring Street. The secondary purpose of this deck would be to support activities in downtown Concord that fall outside of normal Courthouse hours.

Impact If Not Funded and Maximum Time it Can be Delayed

This project has already been delayed from the initial CIP proposal. If it is delayed further, options for additional surface parking lots will need to be explored to meet increasing demand.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction						75,000	5,425,000
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 5,425,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD						75,000	5,425,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 75,000**	**$ 5,425,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: General Services

Function: General Government

Project Title: Fleet Maintenance Addition/Expansion

Total Cost: $ 535,000

Project Description

If land allows, then an expansion of the Fleet Maintenance building is necessary. More than likely, construction of a stand-alone building will be necessary.

Background & Justification/Status

The current operation only houses one lift which is designed for heavy-weight vehicles (vans, ambulances, and service trucks). As the fleet grows, more lifts for these size vehicles will be needed. Fleet Maintenance will also expand services by providing tire and balancing services.This would allow for better quality and accountability of the tire and balancing jobs. It would also allow for quicker service on vehicles, rather than having to go elsewhere for those services.

This project aligns with BOC goal 3. It maximizes the value of County investments, expenditures, and services by increasing fleet services for an increasing fleet.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, vehicles will continue to receive tire and balancing services outside of the county, not allowing for a more efficient job to be completed. The project can be delayed indefinitely.

New Requests				Approved Projects			
Type: [ ] New [X] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							50,000
Land/Acquisition							
Construction							450,000
Building Improvements							
Equipment							35,000
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 535,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							535,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 535,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Utilities							6,500
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,500**

Capital Improvement Plan

Department: Active Living & Parks

Function: Culture & Recreation

Project Title: Camp T.N. Spencer Park

Total Cost: $ 2,922,908

Project Description

Year 2014 was slated for the replacement of Helms Hall (dining/retreat building- attached picture) and the office both of which have structural issues. The plan includes in future years the addition of a large Arts/Crafts Shelter building with a small amphitheater. Sustainable practices will be used where feasible and practical in all construction. Due to BOC amendment, this project has been delayed until further notice from the Board. Previous funding in the amount of $ 1, 250,622(amount not already expended) was moved within the Construction and Renovation Fund from the "Helms" project to the "Other Improvements-Schools" project.

Background & Justification/Status

A replacement for Helms Hall is recommended based on structural integrity of the buildings, use, size, 2012 ADA regulations and the approval of the request for updated Park Masterplan and costs to be included in an updated Comprehensive Department Masterplan. The architect has already been arranging plans.

In 2002, the Cabarrus County Boys and Girls (B&G) Club and Cabarrus County entered into a long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park to include a perimeter loop walking/jogging trail, cabins, playground, building improvements and signage. Construction of the public bathhouse for the pool at Camp T.N. Spencer was completed in 2009.

This project aligns with BOC Goal 3. Replacing Helms Hall will prevent the building from suffering further structural issues thereby maximizing the existing value of the building and surrounding park. It will also maintain the long-term relationship with the B&G Club.

Impact If Not Funded and Maximum Time it Can be Delayed

The two buildings are a liability risk due to structural integrity. The County may experience an increase in revenues based on rentals of this space. Currently there is a lack of office space for staff that operate, maintain, provide programs, and oversee daily operations at the park.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							100,000
Land/Acquisition							
Construction	900,420						1,832,488
Building Improvements							
Equipment							
Other	90,000						
Total	**$ 990,420**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,932,488**
Funding Sources							
General Fund							
Capital Reserve Fund	990,420						
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							1,932,488
Total	**$ 990,420**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,932,488**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Utilities			-	-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: Carolina Thread Trail

Total Cost: $ 76,000,000

Project Description

This project is the beginning of a multiyear plan to construct Greenways throughout Cabarrus County. There are 107 mile identified throughout the County. 57 of those miles would be linked to the Carolina Thread Trail. The other 50 miles are not part of the Carolina Thread Trail system. Of the 50 linked to this system, 25 are planned in the unincorporated parts of the County. The remaining 32 miles are planned in the towns and cities of Cabarrus.

Background & Justification/Status

Land acquisitions, design and development will take many years to complete. When completed, this will also allow for alternate transportation to 15 counties in NC and SC. There will be no additional budget impacts for this phase.

This project aligns with BOC Goal 1. Greenways enhance the quality of life by addressing the growing need for connectivity from residence to exercise, work, school, etc.

Impact If Not Funded and Maximum Time it Can be Delayed

Land and construction costs will continue to rise making this project more difficult to complete.

It is very difficult to determine the operating budget impact since this is planned in future years.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							1,000,000
Land/Acquisition							
Construction							75,000,000
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **76,000,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							76,000,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **76,000,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: General Services

Function: Culture & Recreation

Project Title: Cox Mill Elementary Parking Lot Renovations

Total Cost: $ 250,000

Project Description

Lower Athletic Field Parking Lot Renovations at Cox Mill Elementary School

Background & Justification/Status

The current Cox Mill Elementary lower athletic parking lot has several sink holes and cracks due to sub-standard subsurface materials as confirmed by soil investigation report. The project involves digging out material, installing 4 French drains into rain gardens and re-paving. The cost estimate includes minor engineering fees that Soil & Water will require for forebays at rain gardens.

This project aligns with BOC Goal 3. The renovations are maximizing the life of the parking lot and protecting students, school staff, and families from dangerous parking conditions.

The contract is signed. The project is set to start in June after the completion of the academic year. It will take about five weeks to complete.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued unsafe parking conditions and sink holes in the lot.

The project is already underway.

New Requests | Approved Projects

Type: [ ] New [ ] Expansion [ ] Replacement **Status:** [X] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	250,000						
Building Improvements							
Equipment							
Other							
Total	**$ 250,000**	$ -	$ -	$ -	$ -	$ -	$ -
Funding Sources							
General Fund	250,000						
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 250,000**	$ -	$ -	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: General Services

Function: Culture & Recreation

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

Total Cost: $ 1,600,000

Project Description

Artificial turf for two (2) 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.

Background & Justification / Status

Switching 2 fields to artificial turf allows for more year long play on the fields and also play during wet conditions when the complex would normally be shut down. In addition it would be possible to use these artificial fields for other sports use such as lacrosse.

Impact If Delayed or Not Funded

Continued wear down of the existing natural turf fields that are used the most by the contract partners

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design			60,000				
Land/Acquisition							
Construction			1,540,000				
Building Improvements							
Equipment							
Other							
Total	**-**	**-**	**1,600,000**	**-**	**-**	**-**	**-**
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Capital Reserve Fund			1,600,000				
Total	**-**	**-**	**1,600,000**	**-**	**-**	**-**	**-**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other			(20,000)				
Total	**-**	**-**	**(20,000)**	**-**	**-**		**-**

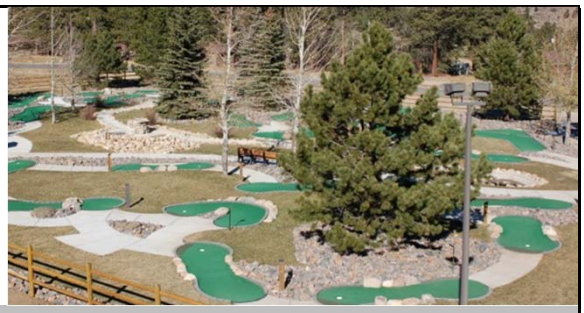
Capital Improvement Plan

Department: Active Living & Parks

Function: Culture & Recreation

Project Title: Frank Liske Park - Mini-golf, restrooms, concessions, and office building (new)

Total Cost: $ 620,000



Project Description

Design and construct an ADA compliant office, restroom, and concessions building adjacent to a new ADA compliant mini-golf course.

Background & Justification/Status

To provide an ADA compliant mini-golf course and concessions structure that would be combined with office and restrooms as it is now.

This project aligns with BOC Goals 1 and 3. It enhances the quality of life for residents by offering a course accessible by all, regardless of disability. Furthermore, it minimizes risk within existing facilities by addressing their safety issues as well.

Impact If Not Funded and Maximum Time it Can be Delayed

There is potential for legal liability if replacement of the structure and course is not planned. The liability may result in course closure. The loss of revenue would be approximately $14,500 annually.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							50,000
Land/Acquisition							
Construction							550,000
Building Improvements							
Equipment							10,000
Other							10,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **620,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							620,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **620,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							3,500
Contracts & Services							
Capital Outlay							
Other - Utilities							4,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **7,500**

Capital Improvement Plan

Department: Active Living & Parks

Function: Culture & Recreation

Project Title: Frank Liske Park - Multi Projects

Total Cost: $ 3,335,000

Project Description

Future development consists of a water spray ground. Additional parking and lighting, water reclamation will be included as well as a concession/restroom facility (2016). Lighting four soccer fields (2019), Construction of a Wedding Facility (2019), and Paving of the Perimeter Trail are additional items to add to the park.

Background & Justification/Status

The water spray ground will provide a much needed face lift for the Park and enhance the quality of life of the citizens by providing a service that was considered the #1 desired amenity from the 2000 Master Plan. Additionally, this would be a revenue producing facility to help offset the operating costs. Located near the center of the County, this District Park has been open to the public since June of 1982. There are a variety of amenities that include: baseball/softball complex, soccer complex, volleyball, horseshoes, fishing, paddleboats, mini-golf, walking/hiking trails, tennis complex, and picnic shelters/sites. A refurnished barn is the focal point and serves as a host to many family reunions, picnics, weddings, receptions, and business gatherings. A study on the facility was performed in 2000 for potential revenue producing amenities and a spray ground was the number one item identified. A Park Masterplan is proposed as part of the Department's Comprehensive Masterplan and will result in Future Years costs. This project aligns with BOC Goal 1. The new projects will enhance the quality of life of residents because they have new amenities to play with or on.

Impact If Not Funded and Maximum Time it Can be Delayed

These amenities would provide potential to produce substantial revenue and provide more reasons to utilize the park. Use of the park could drop if no new amenities are added. Many years have gone by without new amenities that can support resident needs. Therefore, the project should not be delayed any further.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design				35,000			165,000
Land/Acquisition							
Construction							1,900,000
Building Improvements				950,000			
Equipment							
Other							285,000
Total	**$ -**	**$ -**	**$ -**	**$ 985,000**	**$ -**	**$ -**	**$ 2,350,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants				350,000			
Permits/Fees							
Other-TBD				635,000			2,350,000
Total	**$ -**	**$ -**	**$ -**	**$ 985,000**	**$ -**	**$ -**	
Operating Budget Impact							
Salaries & Benefits				6,102	6,285	6,474	18,678
Materials & Supplies				900	927	955	983
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 7,002**	**$ 7,212**	**$ 7,428**	**$ 19,661**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: Frank Liske Park Overflow Parking Lot

Total Cost: $ 165,000

Project Description

Additional overflow parking lot at Frank Liske Park located in between the barn and tennis courts to address potential sinkholes from mud and slips and falls.

Background & Justification/Status

Current park attendance exceeds parking capacity. Additional events such as tournaments and races have caused more demand for parking spaces and overflow is currently parking on gassy areas. There are currently just under 1,300 parking spaces in the entire park.

This project aligns with BOC Goal 3. The new parking will maximize the use of the park and also minimize risk posed by parking on grassy areas.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded the potential for trips and falls is likely. Additionally cars and people could get stuck in some of the sinkholes that develop from the destruction of grass after the rain. Any future savings from not cutting the grass would be made up with parking lot maintenance costs.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design					15,000		
Land/Acquisition							
Construction					150,000		
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ **165,000**	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD					165,000		
Total	$ -	$ -	$ -	$ -	$ **165,000**	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: General Services

Function: Culture and Recreation

Project Title: Frank Liske Park - Tennis Court Lights Replacement

Total Cost: $ 135,000

Project Description

The 20+ year lights at the Frank Liske Tennis Courts were due for replacement.

Background & Justification/Status

The poles and lights at the Frank Liske Tennis Courts exceeded their life expectancy. This posed an energy efficiency issue where less light was produced for the same or higher power bills.

This project aligns with BOC Goal 3. The old lights life was maximized and therefore, the new lights will increase the value of the fields at the park.

The project is 100% complete.

Impact If Not Funded and Maximum Time it Can be Delayed

Structurally the poles did not pose a high risk but the metal halide lights in their age were not putting out the type of luminaries needed.

New Requests | Approved Projects

Type: [ ] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [X] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	135,000						
Other							
Total	**$ 135,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund	135,000						
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 135,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Power	(600)	(600)	(600)	(600)	(600)	(600)	(600)
Total	**$ (600)**	**$ (600)**	**$ (600)**	**$ (600)**	**$ (600)**	**$ (600)**	**$ (600)**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: Frank Liske Park - Western Playground Restroom Facility

Total Cost: $ 250,000

Project Description

Additional restroom facility near Western Playground and Shelters at Frank Liske Park are required to meet ADA compliance.

Background & Justification/Status

ADA Compliance Survey noted a significant lack of restroom facilities. ADA requires restrooms 500 feet from amenities. This area of the park was the most glaring in terms of its distance from a restroom. In upcoming years more facilities will need to be added. This is phase I.

This project aligns with BOC Goals 1 and 3. It provides a restroom, which will enhance the experience of visitors in that part of the park while also reducing liability related to ADA.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded there is a legal liability from ADA. This project has been needed for several years and therefore, is best to stay in the FY 2016 plan.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design				20,000			
Land/Acquisition							
Construction				230,000			
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				250,000			
Total	**$ -**	**$ -**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies				900	927	955	983
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 900**	**$ 927**	**$ 955**	**$ 983**

Capital Improvement Plan

Department: Active Living & Parks

Function: Culture & Recreation

Project Title: Kannapolis Area Senior Center

Total Cost: $ 3,390,000

Project Description

Lane Street Church of God is currently hosting the LunchPlus Club program and has expressed interest in offering land adjacent to their new church for the development of a Senior Center and community park. This Adopted Senior Center will accommodate the needs of the LunchPlus Club under the umbrella of the new Senior Center.

Background & Justification/Status

Due to the termination of our facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, there is a huge void in services for older adults without a Senior Center in Kannapolis. This facility will allow a central location in the Kannapolis community for the Department of Aging and Parks Department to provide access to all available services and/or resources that provide support to older adults, as well as leisure/recreational activities to an underserved community. This facility 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.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, seniors may not elect to stay or move to Cabarrus County. Additionally, Senior Centers provide programs that promote wellness, saving money in the long run for the County especially as it relates to healthcare.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							3,390,000
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,390,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							3,390,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,390,000**
Operating Budget Impact							
Salaries & Benefits							145,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Utilities							30,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**

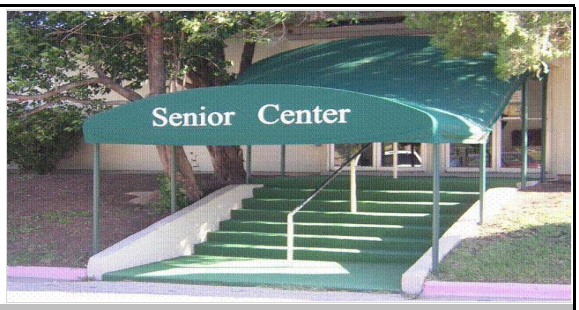
Capital Improvement Plan

Department: Adult & Aging

Function: Active Living and Parks

Project Title: Southern Cabarrus Senior Center

Total Cost: $ 3,390,000



Project Description

This facility will accommodate the needs of the LunchPLus Club under the umbrella of the new Senior Center for the Midland community and southern area of Cabarrus County. The facility will allow a central location in this community to provide access to all available services and/or resources that provide support to older adults

Background & Justification/Status

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Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							3,390,000
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,390,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							3,390,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,390,000**
Operating Budget Impact							
Salaries & Benefits							145,000
Materials & Supplies							30,000
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 175,000**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: North Cabarrus Park

Total Cost: $ 3,850,000

Project Description

The original park concept consists of six phases which include nature trails, mountain bike trails and tennis courts. These last phases will be built in the future. A bridge connecting the panels will be vital during development. The Carolina Thread Trail connects the Kannapolis 8 Mile Branch Greenway with Concord along Irish Buffalo Creek which runs through the park property. In FY2018, a Mountain Bike Trail and restroom/parking area will be built.

Background & Justification/Status

The various projects will complete the last Park Master Plan.
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 ninety (90) acres to construct a public park on Orphanage Road. Opened Phase I and II to public on October 11, 2001. Phase III included the following park elements: pedestrian trails, boardwalks, disc golf course, bocce courts, etc., and dedicated in 2008. Collaborating with the City of Kannapolis, in 2005 Cabarrus County was awarded a Park and Recreation Trust Fund Grant from the State of NC for Phase III development. A Park Masterplan is proposed to be updated during the Department Comprehensive Masterplan update in 2014.
These projects align with BOC Goal 1. It considers resident needs obtained through the Parks Master Plan process.

Impact If Not Funded and Maximum Time it Can be Delayed

Lack of facilities in the county to enhance the quality of life for the citizens and to meet the recommended person per acre of developed park land ratio by the National Recreation and Park Association. Additionally, there are health issues like obesity that can increase without a place like a park in which to be active.
The project can be pushed back, but this will likely lead to residents leaving the County to pursue park activities.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design						20,000	
Land/Acquisition						850,000	
Construction							2,630,000
Building Improvements							
Equipment							
Other							350,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 870,000**	**$ 2,980,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD						870,000	2,980,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 870,000**	**$ 2,980,000**
Operating Budget Impact							
Salaries & Benefits						15,688	31,375
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,688**	**$ 31,375**

Capital Improvement Plan

Department: Active Living & Parks

Function: Culture & Recreation

Project Title: North Cabarrus Park - Restroom Facility (new)

Total Cost: $ 275,000

Project Description

Design and construct a restroom facility near the front of the facility amenities (playground, courts, shelter).

Background & Justification/Status

To provided ADA compliance for restroom facilities by building them within 500 feet of amenities.

This project aligns with BOC Goals 1. It enhances the quality of life for residents by offering a restroom accessible by all, regardless of disability.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, there is potential for legal liability.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							15,000
Land/Acquisition							
Construction							250,000
Building Improvements							
Equipment							
Other							10,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **275,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							275,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **275,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							1,500
Contracts & Services							
Capital Outlay							
Other - Utilities							1,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **2,500**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: Northeast Cabarrus Community Park

Total Cost: $ 7,675,000

Project Description

Land purchase and park development in the northeast quadrant of the County.

Background & Justification/Status

The 2002 adopted Livable Community Blueprint identifies the northeast part of the County as being deficient in developed park lands. 200+ acres is defined as a district park and would serve the area well with both active and passive pursuits not only for the northeast quadrant, but the entire region. Carolina Thread Trail and Catawba Lands Conservancy is in the process of preserving 391 acres in the area and has offered Cabarrus County the opportunity to purchase as much of the land as wanted for a park in 2016.

This project is aligned with BOC Goal 1. This park is in response to a deficiency in a growing part of the County. It would positively impact the quality of life of those in that area as well as the rest of the County residents.

Impact If Not Funded and Maximum Time it Can be Delayed

Lacking in adequate services to enhance the quality of life for the citizens. Land and construction costs have increased and will continue to increase. If these large parcels aren't purchased now, it will impact the opportunity to develop this district park.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							300,000
Land/Acquisition				1,500,000			
Construction							5,875,000
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ 6,175,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				1,500,000			6,175,000
Total	**$ -**	**$ -**	**$ -**	**$ 1,500,000**	**$ -**	**$ -**	**$ 6,175,000**
Operating Budget Impact							
Salaries & Benefits							33,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 33,000**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: Park Land Acquisition

Total Cost: $ 28,800,000

Project Description

The purchase and later development of Park Land which would provide green spaces, conservation efforts, and a place for families and friends to gather and enjoy. The Carolina Thread Trail Greenway will be part of this plan too.

Background & Justification/Status

The 2002 Livable Community Blueprint indicates that parks and recreation is not an amenity to be afforded only by the affluent, but is a basic necessity that benefits individuals, their community, the environment and economy and that access to quality parks and recreation services should be readily accessible regardless of where they live in the county. The Federal Outdoor Recreation Resource Review Commission projections for overall outdoor recreational demand for the year 2000 was reached in 1980, twenty years earlier than projected leaving local and state service providers trying to "catch up" on facility acquisition and development. NRPA recommends 6 - 10 developed acres per 1000 population; at 181,500 population this would be 1090 - 1815 acres. Currently developed: FLP 230, NCP 50, and Spencer 50 = 330 acres. Department Comprehensive Masterplan will be updated in 2014 and will provide Future Years data.

This project aligns with BOC Goal 1. Acquiring more land for parks would continue enhancing the quality of life of residents. This is especially the case considering the gap in acreage of parks.

Impact If Not Funded and Maximum Time it Can be Delayed

Lacking in adequate services to enhance the quality of life for the citizens and putting us farther behind the recommended per acre developed formula for park services.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							28,800,000
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 28,800,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							28,800,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 28,800,000**
Operating Budget Impact							
Salaries & Benefits							132,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 132,000**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: Robert Wallace Park

Total Cost: $ 6,385,000

Project Description

A full-service 190-acre community park in the southeast part of the County is required per the The Livable Community Blueprint. Unspent Funding for this park in the amount of $ 1,488,327 was moved from the Wallace Park project to the "Other Improvements-Schools" project within the Construction and Renovation Capital Projects Fund based on Board FY 15 Budget amendment. The PARTF Grant in the amount of $ 350,000 for this project was eliminated as well. This project is on hold until further notice from the BOC.

Background & Justification/Status

Phase I cost of $2,719,375 incudes: the main infrastructure, maintenance building, fishing pier, boardwalk walking/hiking and support facilities and amenities. Phase II is projected to cost $3,178,569 and includes picnic sites, multipurpose building, restrooms, cabins, splash pad, lake dam construction and support facilities and amenities. Phase III is estimated to cost $2,297,056 and will include amphitheater, picnic sites, dog park, primitive camp sites, athletic field irrigation/sprigging/lighting, lighted tennis courts, bike track, support amenities and facilities. As many "Green" measures as possible will be implemented during development.

This project aligns with BOC goal 1. This park will preserve and enhance the quality of life of residents in the Southeast community, where there is large population growth.

Impact If Not Funded and Maximum Time it Can be Delayed

No funding would put the residents of the County further behind in recreational pursuits. Additionally, construction and materials costs will rise as years progress. Costs include a 10% increase since inception in 2010.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [ ] Replacement				**Status:** [X] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design			75,000				150,000
Land/Acquisition							
Construction			834,375				5,325,625
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ 909,375**	**$ -**	**$ -**	**$ -**	**$ 5,475,625**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			909,375				5,475,625
Total	**$ -**	**$ -**	**$ 909,375**	**$ -**	**$ -**	**$ -**	**$ 5,475,625**
Operating Budget Impact							
Salaries & Benefits			171,933	171,933	177,091	182,404	187,876
Materials & Supplies				300,000			
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ 171,933**	**$ 471,933**	**$ 177,091**	**$ 182,404**	**$ 187,876**

Capital Improvement Plan

Department: Active Living and Parks

Function: Culture & Recreation

Project Title: School Park Projects Miscellaneous

Total Cost: $ 5,000,000

Project Description

As schools are built across the county, school parks will be built at selected schools. These sites will be determined by the amount of land purchased and the location. School parks are developed to supplement parks across the county to fill voids in athletic needs.

Background & Justification/Status

Bethel Elementary, Pitts Elementary and Patriot Elementary were the last schools built. These school/parks add quality of life to the citizens by providing, athletic fields, and walking areas in close proximity to their homes. Additionally, the infrastructure for the facility is in place and less costly to build.

This project is aligned with BOC Goals 1 and 3. School parks are a responsible way to enhance quality of life through growth. It creates partnerships and maximizes the value of County investments like schools, in general.

Impact If Not Funded and Maximum Time it Can be Delayed

Overuse of athletic facilities and more demand for walking facilities by the citizens are the biggest impacts. During the last survey, walking trails were the highest requested amenities for neighborhoods.

The year will be specified once schools decide on the next building of a school.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							5,000,000
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							5,000,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							25,000
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**

Capital Improvement Plan

Department: Library

Function: Culture & Recreation

Project Title: Mt. Pleasant Library Expansion

Total Cost: $ 456,000

Project Description

Expansion of the Mt. Pleasant Library by 1,900 square feet. This will accomodate more computers, books, and sitting area.

Background & Justification/Status

The population has grown nearly 40% since the library was built. Therefore the current space is inadequate for modern library operations.

The expansion is on land owned by Cabarrus County. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures, and equipment. However, the budget below reflects the full cost.

This project aligns with BOC Goal 5. The expanded library would ensure greater access for patrons to fulfill their life-long educational pursuits.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, then the library will continue to get crowded and residents of Mt. Pleasant and those that visit it's library will not seek educational pursuits through the library.
Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project is only viable at some time in the future.

New Requests | Approved Projects

Type: [ ] New [X] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							418,000
Building Improvements							
Equipment							38,000
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **456,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							456,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **456,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Utilities							3,200
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **3,200**

Capital Improvement Plan

Department: Library

Function: Culture & Recreation

Project Title: West Cabarrus Library Branch

Total Cost: $ 4,514,000

Project Description

A 15,000 square foot full-service library will need to be built in the western part of Cabarrus County due to increasing population.

Background & Justification/Status

Since the Concord Library was built in 1977, the population of Concord has grown over 300%. Specifically, residents in western Cabarrus County (Afton and Concord Mills) are currently underserved by a library within reasonable driving distance. Historically the County has funded the architectural planning and design, while the municipality and/or private citizens have funded the construction, furniture, fixtures, and equipment. However, the budget below reflects the full cost. Land would also have to be donated.

This request aligns to BOC Goals 1 and 5. The new library would enhance the quality of life those in the western part of the County, especially considering the growth there. This would provide them an equal opportunity and access to the educational programs and environment a library provides.

Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, the other libraries in the County will continue to be crowded and overutilized. This request should be delayed no later than 8 years, 2023.

Since construction, furniture, fixtures, and equipment are dependent on donations from municipalities, foundations, and individuals, the project is only viable at some time in the future.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							264,000
Land/Acquisition							
Construction							3,300,000
Building Improvements							
Equipment							450,000
Other							500,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 4,514,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							4,514,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 4,514,000**
Operating Budget Impact							
Salaries & Benefits							600,000
Materials & Supplies							250,000
Contracts & Services							50,000
Capital Outlay							
Other - Utilities							21,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 921,000**

Capital Improvement Plan

Department: Arena & Events Center

Function: Culture & Recreation

Project Title: Aisle Safety Lighting (new)

Total Cost: $ 175,000

Project Description

Install lighting to illuminate steps and aisles in Arena building.

Background & Justification/Status

The Arena building does not currently have any lighting for steps and aisles when the main light fixtures are off. Many events in this buiding require reduced ambient lighting with no auxiliary lighting visible from the stage. This project would enhance guest safety. Fifteen events would have benefitted from this lighting in FY13 and seventeen in FY14.

This project aligns with BOC Goal 3. It minimizes risk of trips and fall through better lighting in the aisles, thereby responsibly operating the building.

Impact If Not Funded and Maximum Time it Can be Delayed

The Arena is exposed to a signficant risk of trip and fall injuries when auxiliary lighting is not available. Therefore, this project should not be delayed any further than FY 2017.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements					175,000		
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD					175,000		
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 175,000**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies					1,500	1,545	1,591
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500**	**$ 1,545**	**$ 1,591**

Capital Improvement Plan

Department: Arena & Events Center

Function: Culture & Recreation

Project Title: Event Center Entrance

Total Cost: $ 140,000

Project Description

New construction of a covered entrance to the Event Center is required to offer guests protection from weather and to match the architectural appearance of the rest of the complex.

Background & Justification/Status

This building is most often used for consumer shows where the doorway is both a point-of-sale for admission and a controlled entrance. A covered entrance can offer better shelter to guests, provide for more efficient ticket sales operations, and make the building more attractive to consumer/tradeshow owners by providing them with more useable floor space in the building.

This project aligns with BOC goal 3. The new entrance will maximize the use of the Arena by providing a covered space that guests can feel comfortable using, rather than crowding inside.

Impact If Not Funded and Maximum Time it Can be Delayed

The entrance would move ticket sales and show entrances to the interior of the building, which currently interferes with some consumer show's ability to make the best use of rentable space. The project can be delayed into the future if absolutely necessary. A paint job every five years would be the only operating impact on the budget

New Requests				Approved Projects			
Type: [ ] New [X] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design				5,000			
Land/Acquisition							
Construction							
Building Improvements				135,000			
Equipment							
Other							
Total	$ -	$ -	$ -	$ **140,000**	$ -	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				140,000			
Total	$ -	$ -	$ -	$ **140,000**	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Arena & Events Center

Function: Culture & Recreation

Project Title: Marquee Replacement & Sign Enhancements

Total Cost: $ 112,500

Project Description

Replace LED panels on Hwy. 49 marquee and main entance. Also add programmable signs at two major intersections in parking lots, lighted directional signs in key parking lot islands, programmable menu boards at permanent concessions stands, and programmable signs at building entrances.

Background & Justification/Status

Current LED panels have been in service nearly ten years and are nearing the end of their useful life. Replacing these panels and adding additional signs will provide a better guest experience and enhance the overall aesthetics of the complex.

This project aligns with BOC Goal 3. The existing signs' life has been maximized and so it would be wise to replace them with more efficient and current signs.

Impact If Not Funded and Maximum Time it Can be Delayed

If funding is not appropriated, then visitors will have difficulty easily finding their event, especially when multiple functions take place simultaneously.

The savings from a more efficient sign are erased by small maintenance costs.

New Requests | Approved Projects

Type: [ ] New [ ] Expansion [X] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	Prior Years Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design			2,500				
Land/Acquisition							
Construction							
Building Improvements			10,000				
Equipment			100,000				
Other							
Total	$ -	$ -	$ 112,500	$ -	$ -	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			112,500				
Total	$ -	$ -	$ 112,500	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Arena & Events Center

Function: Culture & Recreation

Project Title: Pave Front Overflow Lot

Total Cost: $ 145,000

Project Description

Pave and stripe the gravel overflow parking lot near Hwy. 49 to reduce staffing costs, maintenance expenses associated with gravel, and provide a better appearance to traffic along Highway 49.

Background & Justification/Status

The gravel overflow lot near Highway 49 is being used by more than 20 events per year as guest parking. Event staff is often required to assist guests in finding their way to the parking lot and finding parking places.

This project aligns with BOC Goal 3. The lot would maximize the use of the overflow lot in a financially and aesthetically responsible manner.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued maintenance and staffing expenses associated with using gravel parking lot as primary parking for many events. However, it could be deferred to future years if absolutely necessary.

New Requests				Approved Projects			
Type: [ ] New [X] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design				3,000			
Land/Acquisition							
Construction							
Building Improvements				142,000			
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 145,000**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				145,000			
Total	**$ -**	**$ -**	**$ -**	**$ 145,000**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits				(10,560)	(10,718)	(10,879)	(11,042)
Materials & Supplies				(500)	(508)	(515)	(523)
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ (11,060)**	**$ (11,226)**	**$ (11,394)**	**$ (11,565)**

Capital Improvement Plan

Department: Arena & Events Center

Function: Culture & Recreation

Project Title: High Man Lift

Total Cost: $ 131,000

Project Description

A new 86 foot man lift for Arena operations will help with setup, electrical, and audio work.

Background & Justification/Status

Arena staff use the lift in preparing various shows. GSA staff also use the lift as needed. Rental cost of a comparable lift for these durations would exceed $51,000 per year. The current Lift is a 1997 model that was used when we purchased it and needs to be replaced.

This project aligns with BOC Goal 3. It minimizes any safety risk in using an older lift. It also offers more efficiency in using it rather than renting.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, it negatively impacts the efficiency of operations and increases rental cost. It should not be delayed longer than FY 2015.

Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			131,000				
Other							
Total	**$ -**	**$ -**	**$ 131,000**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			131,000				
Total	**$ -**	**$ -**	**$ 131,000**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services			(8,000)	(8,000)	(8,000)	(8,000)	(8,000)
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ (8,000)**	**$ (8,000)**	**$ (8,000)**	**$ (8,000)**	**$ (8,000)**

Capital Improvement Plan

Department: General Services

Function: Courts

Project Title: Courthouse Expansion/Relocation

Total Cost: $ 60,000,000

Project Description

Expand the existing courthouse or construct a new courthouse in the area. The same services would be offered for a much larger population.

Background & Justification/Status

With the growing population of the County, the courthouse facilities will require expansion to meet the needs of the judicial system and the community. ADA and safety issues need to be considered in design and construction. In 2009 Moseley prepared a Courts Study and Master Plan which included space needs for the courts. As we approach the time for expansion/relocation, more details will be available for the required space needs. This expansion/relocation was estimated to be needed by FY 2012. But due to the economic climate funding for this project has been pushed back indefinitely.

This project aligns with Goal 3. The new courthouse would provide more opportunity for services due to increased space. Therefore, the project would maximize the value of County investments, expenditures, and services.

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [ ] New [X] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							2,500,000
Land/Acquisition							
Construction							55,500,000
Building Improvements							
Equipment							2,000,000
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 60,000,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							60,000,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 60,000,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							600,000
Other - Utilities							120,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 720,000**

Capital Improvement Plan

Department: Sheriff

Function: Public Safety

Project Title: Emergency Communication Improvements

Total Cost: $ 520,000

Project Description

To purchase equipment and computer software needed to make the transition from our current analog radio (emergency communication) system to the enhanced P25 digital emergency communication system operated by the City of Charlotte. The funds identified are for Cabarrus County's portion of the expense for the second set of 6 channels for the system. The first set of six channels were purchased earlier.

Background & Justification/Status

Motorola is providing an ASTRO® P25 communication solution to integrate with the R.A.D.I.O. (Regional Advanced Digital Inter Operable) Communication network. As the region has experienced tremendous growth and evolving technology, the City has kept pace by providing the R.A.D.I.O. network. The goal of the R.A.D.I.O. network is to provide interoperable voice and data communication for users in the UASI (Urban Area Security Initiative) region. In an effort to expand the Charlotte R.A.D.I.O. network to provide increased interoperability for users in the North East portion of the UASI region, a 5 site, 6 channel P25 simulcast solution that has been installed for Cabarrus County. For Cabarrus County, the 6 channels and prime site equipment would be located at the 5 existing radio sites in the County. This solution provides the most cost effective way to add coverage and interoperability into the UASI region via the R.A.D.I.O. network. The project aligns with BOC goal 2. It achieves community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents. The project is 100% complete.

Impact If Not Funded and Maximum Time it Can be Delayed

If this project were not funded in the requested time frame, the effectiveness of emergency communications and services would be impacted by a lack of connectivity and emergency responsiveness. Community preparedness for disaster would be severely impaired. Cost savings were achieved by utilizing Mecklenburg County's Master Site ($2 million). Maintenance of this system is expected to be $600,000 per year for years 2-10.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [X] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	520,000						
Other							
Total	**$ 520,000**	$ -	$ -	$ -	$ -	$ -	$ -
Funding Sources							
General Fund	520,000						
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 520,000**	$ -	$ -	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Sheriff

Function: Public Safety

Project Title: Training & Firing Range Renovations (new)

Total Cost: $ 350,000

Project Description

Future renovations to existing training and firing range specifically regarding capacity, utilities, barrier walls, and environmental concerns.

Background & Justification/Status

Based on the amount of ammunition fired at the range, there is a lot of lead in the barrier walls. Another concern is the lead leaving the facility via storm water runoff. The range is booked nearly 300 days a year. The mobile classroom on site will only accommodate approximately 20 students, and the utilities are grossly worn and barely adequate. Finally, the septic system is undersized for the capacity and the lighting structures and various small storage buildings are inadequate.

NC State law requires all Law Enforcement to qualify with their firearm annually. Cabarrus Sheriff, Concord Police, and Kannapolis Police Departments shoot over 100,000 rounds at the sole firing range in the County each year. Since the range was built in 1991, roughly, 2,200,000 plus rounds have been fired at the range Additionally, the size of the agencies have doubled in size since then. This means that twice as many officers are now using the facility. The facility is used monthly by each agencies SWAT teams. It is often rented out by state agencies that are assigned law enforcement responsibilities in Cabarrus such as: State Highway Patrol and State Bureau of Investigations. This project aligns with BOC Goal 1 and 2. To achieve community-wide preparedness, it is important to sustain the existing range by renovating it for better use.

Impact If Not Funded and Maximum Time it Can be Delayed

Operational implications for scheduling and possible long term environmental implications. 2017 is the maximum time the project can be delayed. There are no operating budget impacts.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design					50,000		
Land/Acquisition							
Construction							
Building Improvements						300,000	
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 300,000**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD					50,000	300,000	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ 300,000**	**$ -**
Operating Budget Impact							
Salaries & Benefits				-	-	-	-
Materials & Supplies				-	-	-	-
Contracts & Services				-	-	-	-
Capital Outlay				-	-	-	-
Other				-	-	-	-
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Sheriff

Function: Public Safety

Project Title: Radio Replacements

Total Cost: $ 2,016,000

Project Description

The radio's for the sheriff's department need to be upgraded to Models APX 6000 & APX 6500 in order to operate appropriately in a digital environment.

Background & Justification/Status

Motorola no longer supports radios in age from 15-20 years. Our radios and their parts are in this range and therefore unable to fix.

The project aligns with BOC goal 2. It achieves community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents through new radios that will work better than the old ones.

Impact If Not Funded and Maximum Time it Can be Delayed

These must be upgraded by 2017, otherwise, emergency communications will not be possible in all areas of the County. Furthermore, Motorola currently offers a $450/unit discount and three years free warranty. Maintenance is $75/unit.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			672,000	672,000	672,000		
Other							
Total	**$ -**	**$ -**	**$ 672,000**	**$ 672,000**	**$ 672,000**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			672,000	672,000	672,000		
Total	**$ -**	**$ -**	**$ 672,000**	**$ 672,000**	**$ 672,000**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services			(25,000)	(37,500)	(25,000)	(12,500)	
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ (25,000)**	**$ (37,500)**	**$ (25,000)**	**$ (12,500)**	**$ -**

Capital Improvement Plan

Department: Emergency Management

Function: Public Safety

Project Title: Public Safety Training Center

Total Cost: $ 19,000,000

Project Description

This project will include the design and construction of a multi-agency county public safety training facility that will be utilized by all emergency response partners to allow our emergency service personnel to meet federal, state and local training requirements as well as meet our Board of County Commissioners goal for emergency preparedness. Partnerships with public safety, higher education, private sector along with user fees will help offset the yearly operational costs of the facility and will need to be further discussed and developed once the project has a target date for construction.

Background & Justification/Status

The Board of Commissioners authorized Emergency Management to conduct a feasibility study, design, and master-plan for this facility. A firm was contracted to perform these functions, however due to economic issues the program was suspended after the master program list was developed. This list included all of the requirements needed for this facility as determined by representatives from all public safety agencies and Rowan Cabarrus Community College. The need for this facility continues to grow as agencies are required to maintain and develop their knowledge, skills, and abilities along with required certifications to fully operate at expected levels. While aspects of this training can be accomplished at various facilities throughout the county, this facility has capabilities not currently available to our personnel.

This project aligns with BOC goal 2. The proximity of this location will give all public safety personnel the training to respond to routine and catastrophic events, and maintain and restore the well-being of all residents.

Impact If Not Funded and Maximum Time it Can be Delayed

If the Training Center is not funded, agencies will continue to conduct their training in smaller venues and without the ability to perform large scale and multi-agency response training scenarios.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							19,000,000
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,000,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							19,000,000
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 19,000,000**
Operating Budget Impact							
Salaries & Benefits							150,000
Materials & Supplies							200,000
Contracts & Services							120,000
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 470,000**

Capital Improvement Plan

Department: Emergency Medical Services

Function: Public Safety

Project Title: EMS Station 9 Share CFD Station 11

Total Cost: $ 375,000

Project Description

Cabarrus County EMS will share a portion of a newly-constructed Fire Station #11 with City of Concord. The 50-year lease will allow EMS to respond more quickly and effectively during peak business hours in the Concord Mills area. The City of Concord has acquired the property and selected station design. Project completion expected March of 2015 (FY 2015). This project will result in co-location of Concord Fire and Cabarrus EMS resources resulting in a cost reduction while improving response capabilities.

Background & Justification/Status

Call volume continues to increase in this particular response area. Significant delays in response are noted during peak business hours due to traffic volume in the Concord Mills area. Placement of this station with associated ambulance, personnel, and equipment will result in more efficient utilization of resources and promote a more effective response time to the area. Initially, this unit will be a staffed 12-hour shift model with an emphasis of coverage during peak business hours and days when traffic presents response issues. Calls occurring after peak business hours will be managed by other EMS units. Note: The material supply cost of $36,450 in FY 15 is a one time purchase of ambulance, monitor, and initial ambulance stocking. The station will be staffed beginning April 2015.This project aligns with BOC goals 2 and 5 as it provides for public safety and the ability to respond to routine and catastrophic events in addition to affording equal access to health care for the citizens in the affected community as noted by a reduction in area response times.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe, call volume and response times to the Concord Mills area will continue to be impacted. The project cannot be delayed since the City of Concord will break ground in FY14 and complete in FY15. If the project is delayed, a new stand alone EMS station for this area will be required in the future resulting in a substantial financial impact for the County.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [ ] Replacement				**Status:** [X] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other	375,000						
Total	**$ 375,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund	375,000						
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 375,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits		54,250	168,427	173,480	178,684	184,045	
Materials & Supplies		36,450	5,200	5,356	5,517	5,682	
Contracts & Services							
Capital Outlay							
Other - Utilities							
Total	**$ -**	**$ 90,700**	**$ 173,627**	**$ 178,836**	**$ 184,201**	**$ 189,727**	**$ -**

Capital Improvement Plan

Department: Emergency Medical Services

Function: Public Safety

Project Title: EMS Headquarters Base (new)

Total Cost: $ 4,000,000

Project Description

Creation of an Emergency Medical Services Headquarters Base. This will result in a centralized location for primary EMS resources, EMS disaster equipment, EMS training, and community education. Potential options for partnerships exist with Concord High School (joint EMS Headquarters/High School EMT Education Program) or Concord Fire (joint EMS Headquarters/Fire sub-station). Potential locations (others will be identified as well) at present include Burrage Rd or Davidson Dr. Formal conversations and identification of partners will result in a more accurate prediction of cost.

Background & Justification/Status

The current primary location at 31 Willowbrook Drive in Concord has served a dual role as a station and headquarters since 1978. Currently, three ambulances, one supervisor, two administrative staff, and two senior managers share this space along with storage of medical supplies. Training is currently conducted at the Cabarrus Sheriff Department center or other available locations. Gaps have been identified in the storage of bulk medical supplies, disaster resources, specialty resources, and spare ambulances. This EMS organization lacks administrative and identity functionality as a result of its current headquarters arrangement. EMS services and staffing will look different in the future as a result of the dynamic nature of healthcare. Future staffing models for unit additions may result in deployment from central locations. Mobile integrated healthcare and community paramedicine may afford opportunities for increased public service at centralized locations. Enhanced operations, deployment, and secured storage will be observed. This project especially aligns with BOC goal 5 as it gives greater access to health care for the citizens in the affected community.

Impact If Not Funded and Maximum Time it Can be Delayed

EMS has been extremely effective in the delivery of service and use of space within the current parameters. We have reached our maximum efficiency and creativity with the current headquarters arrangement. The most the project can be delayed is FY2019. Delays will result in additional costs.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design						100,000	
Land/Acquisition						300,000	
Construction						3,600,000	
Building Improvements							
Equipment							
Other							
Total		$ -	$ -	$ -	$ -	$ **4,000,000**	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD						4,000,000	
Total		$ -	$ -	$ -	$ -	$ **4,000,000**	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies						20,000	
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ **20,000**	$ -

Capital Improvement Plan

Department: Emergency Medical Services

Function: Public Safety

Project Title: EMS relocation of unit to Harrisburg Fire Station 3 (new)

Total Cost: $ 375,000

Project Description

Cabarrus County EMS will share a portion of a newly-constructed Harrisburg Fire Station with the City of Harrisburg. The 50-year lease will allow EMS to sustain a rapid and effective response to the Harrisburg area. Currently, the EMS unit proposed to be moved is located in the Harrisburg Fire Station 2. The City of Harrisburg has acquired the property and selected the architect for a design-build. Project completion is expected in January 2015 (FY 15). This project will result in continued co-location of Harrisburg Fire and Cabarrus EMS resources resulting in a cost reduction while maintaining response capabilities.

Background & Justification/Status

This area has been served by Cabarrus EMS 10 for several years resulting in a significant impact in response times and unit hour utilization. Initially, the unit was deployed in the area from a rented job trailer before the transition to the current arrangement of a small station space within the Harrisburg Fire Station 2 with a monthly rental fee. It is no longer feasible to deploy crews in the current arrangement. Harrisburg has a need for the space currently occupied at station 2 and has offered committed space with the Harrisburg Fire Station 3 construction. This project reflects a move of personnel and equipment rather than an addition.

This project aligns with BOC goals 2 and 5 as it provides for public safety and the ability to respond to routine and catastrophic events in addition to affording equal access to health care for the citizens in the affected community as noted by a reduction in area response times. This project does not require the addition of personnel or major equipment.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded in the requested timeframe, response times to the Harrisburg area may be impacted due to the redistribution of EMS resources. The project should not be delayed since the City of Harrisburg will break ground in FY14 and expects completion in FY 15. If the project is delayed, a new stand alone EMS station for this area may be required in the future resulting in a substantial financial impact for the County.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other - Lease	375,000						
Total		$ -	$ -	$ -	$ -	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD	375,000						
Total	**$ 375,000**	$ -	$ -	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies	3,000						
Contracts & Services							
Capital Outlay							
Other - Utilities		4,200	4,326	4,456	4,589	4,727	4,869
Total	**$ 3,000**	**$ 4,200**	**$ 4,326**	**$ 4,456**	**$ 4,589**	**$ 4,727**	**$ 4,869**

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Back Creek Gabbro Hill Signficant Natural Heritage Area (new)

Total Cost: $ 100,000

Project Description

Protect Back Creek Gabbro Hill (ca.50 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources ensure continued availability of environmental services from these properties, including clean air and water.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition				100,000			
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ **100,000**	$ -	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants				50,000			
Permits/Fees							
Other-TBD				50,000			
Total	$ -	$ -	$ -	$ **100,000**	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Butcher Branch Forest Significant Natural Heritage Area (new)

Total Cost: $ 700,000

Project Description

Protect Butcher Branch Forest (ca. 70 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition						700,000	
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ **700,000**	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants						350,000	
Permits/Fees							
Other-TBD						350,000	
Total	$ -	$ -	$ -	$ -	$ -	$ **700,000**	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Charity Church Hardwood Forest Significant Natural Heritage Area (new)

Total Cost: $ 4,000,000

Project Description

Protect Charity Church Hardwood Forest (ca. 400 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. Cost of services studies show that much residential development similar to development that has occurred in Cabarrus County in recent decades costs more in local government services than can be offset by residential taxes.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition					500,000		3,500,000
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ **500,000**	$ -	$ **3,500,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants					250,000		1,750,000
Permits/Fees							
Other-TBD					250,000		1,750,000
Total	$ -	$ -	$ -	$ -	$ **500,000**	$ -	$ **3,500,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Clarke Creek Heron Rookery Significant Natural Heritage Area (new)

Total Cost: $ 615,000

Project Description

Protect Clarke Creek Heron Rookery, a state-designated, regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

The proposed project is to either solicit donated conservation easements, or purchase development rights on and/or fee simple titles on part or all of parcels within this SNHA and place a conservation easement on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Cabarrus SWCD plans a conservation field school to be based on 33 acres they own inside this natural area. The county has donated a conservation easement on 36+ acres in the buffer on this natural area to Cabarrus SWCD.

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, are likely to increase in the future. An approved subdivision plan exists on a parcel adjacent to the SWCD property. Also, an existing residence is for sale on another parcel adjacent to the SWCD property. Acquisition of this parcel would provide improved access to the SWCD property.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							600,000
Construction							
Building Improvements							
Equipment							15,000
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **615,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							300,000
Permits/Fees							
Other-TBD							315,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **615,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Coddle Creek Reservoir Significant Natural Heritage Area (new)

Total Cost: $ 4,900,000

Project Description

Protect Coddle Creek Reservoir SNHA, a state-designated local Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

The proposed project is to purchase development rights on part or all portions of parcels within this SNHA and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This watershed for this reservoir is classified as a WS-II Water Supply Watershed.

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Permanent conservation easements are more cost-effective than purchase of fee-simple property titles to protect water quality. Water quality will decline as development increases in this watershed, resulting in increased costs associated with water treatment.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							4,900,000
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 4,900,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							2,450,000
Permits/Fees							
Other-TBD							2,450,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 4,900,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Hartsell Road Mesic Forest Significant Natural Heritage Area (new)

Total Cost: $ 190,000

Project Description

Protect Hartsell Road Mesic Forest (ca. 19 ac.), a state-designated regional Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal. The proposed project is to purchase development rights on part or all portions of parcels within this site and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Two priority areas have been developed since the 2002 report was released and other areas are owned by developers/investors.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition				190,000			
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ **190,000**	$ -	$ -	$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants				95,000			
Permits/Fees							
Other-TBD				95,000			
Total	$ -	$ -	$ -	$ **190,000**	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil and Water Conservation District (CSWCD)

Function: Economic & Physical Development

Project Title: Jay M Robinson High School Wetland Mitigation

Total Cost: $ 100,000

Project Description

Repair of failed wetland mitigation project on the campus of Jay M Robinson High School to standards required by the federal and state wetland regulatory authorities.

Background & Justification/Status

Jay M. Robinson High School football stadium was constructed on top of a jurisdictional wetland. State and federal regulatory authorities initiated enforcement action and offered Cabarrus County Schools the option of creating/restoring a wetland on site or paying into a in-lieu-of wetland mitigation fund. CSWCD assisted the school system by obtaining a pro bono engineer's design for a restored wetland. The same engineer oversaw initial construction and subsequent repairs to this restored wetland, but the project continues to experience failures due in part to poor soil conditions. Consequently, the county and the school system have never been released from their wetland mitigation requirement by regulatory authorities. Additional repairs to this restored wetlands are estimated to cost $12,500. To address the previous failures of this restoration project, a redesign may be necessary. Design and construction costs are estimated at a cost of $100,000. Request for proposals will be advertised to select a project contractor by Spring 2014. The project should be complete by July 1, 2014. This project aligns with BOC Goal 1. It is attempting to address the growth of the school with the sustainability of the wetlands.

Impact If Not Funded and Maximum Time it Can be Delayed

Enforcement action, possibly including fines, by state and federal wetland regulatory authorities. Missed environmental stewardship education opportunity for JMRHS students (planned in association with restored wetlands.) Continued adverse water quality impacts to Coddle Creek, which is officially designated as having impaired water quality due to stormwater pollution. There are no operating budget impacts after completion of the project.

New Requests | Approved Projects

Type: [ ] New [ ] Expansion [ ] Replacement **Status:** [X] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design	100,000						
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund	100,000						
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services	12,500						
Capital Outlay							
Other							
Total	**$ 12,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Soil & Water Conservation District

Function: Economic & Physical Development

Project Title: Prime Farmland Soil

Total Cost: $125,000 Annually

Project Description

Protect prime farmland soils with donated and/or purchased permanent conservation easements on private working lands. Farmland preservation and voluntary land use planning using conservation easements are two of the four priorities in the SWCD Strategic Plan.

Background & Justification/Status

Prime farmland soils are identified in the 1988 "Soil Survey of Cabarrus County, North Carolina" report. Protection of open space and associated environmental services in general, and prime farmland soils in particular is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. Preservation of working lands is also a federal and state priority. Farmland protection is consistent with citizens top priority of "protecting water quality and the environment" expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal. The proposed project is to purchase development rights on farms and place conservation easements on the same. The Cabarrus SWCD board supports use of the county Agriculture and Farmland Preservation Fund to secure conservation easements. State and federal funds are also available. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Continued local production of food and fiber is an added benefit. Prime farmland soils will receive priority for protection.

Impact If Not Funded and Maximum Time it Can be Delayed

No new state grants for matching funds will be submitted in FY2014. Details about federal matching funds will be announced in calendar year 2014.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [X] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Construction							
Building Improvements							
Equipment							
Other							
Total	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**
Funding Sources							
General Fund	125,000		125,000	125,000	125,000	125,000	125,000
Capital Reserve Fund		125,000					
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**	**$ 125,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Reed Gold Mine Significant Natural Heritage Area (new)

Total Cost: $ 2,500,000

Project Description

Protect Reed Gold Mine SNHA (ca. 822 ac.), a state-designated local Significant Natural Heritage Area, with donated and/or purchased permanent conservation easements on private property.

Background & Justification/Status

The proposed project is to purchase development rights on part or all portions of parcels adjacent to this SNHA and place conservation easements on the same. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizen's top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. The area surrounding this official state historic site continues to develop. One subdivision currently adjoins the state property and another subdivision plan is approved. The Town of Locust has annexed land next to and near the state property.

New Requests | Approved Projects

Type: [ ] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							2,500,000
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,500,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							1,250,000
Permits/Fees							
Other-TBD							1,250,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 2,500,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Riparian Buffers/Floodplains Conservation (new)

Total Cost: $ 500,000

Project Description

Protect buffers and floodplains along priority streams and place donated/purchased, permanent conservation easements on these areas.

Background & Justification/Status

Requests for donated easements are rarely granted during development plan reviews. Donated easements will be sought on riparian buffers and floodplains on school campuses and other public properties. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. Enhancement and restoration of streams and bottomland hardwood forests are SWCD priorities, in keeping with local, state and federal quality and wildlife goals.

Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The 2005 Upper Rocky River Local Watershed Plan and the Yadkin-Pee Dee River Basin Water Quality Plan documents, developed by the state in partnership with Cabarrus SWCD, guide prioritization of water quality projects. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on this and other priority conservation projects, is likely to increase in the future. Flooding and resulting loss of lives and property will increase more rapidly due to debris blockages and siltation of stream channels as a result of unstable stream banks and inadequate vegetative buffers.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							500,000
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							250,000
Permits/Fees							
Other-TBD							250,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 500,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Schweinitz Sunflower Sites Significant Natural Heritage Areas (new)

Total Cost: $ 250,000

Project Description

Protect populations of the federally-endangered Schweinitz sunflower associated with the Georgeville (ca. 50 ac.), Miami Church Hill (ca. 1 ac.) and Miami Church Road (ca. 1 ac.) state-designated regional Significant Natural Heritage Areas using donated/purchased conservation easements.

Background & Justification/Status

The proposed project is to purchase development rights on part or all portions of parcels within these sites and to place conservation easements on the same to protect the federally-endangered Schweinitz sunflower, a Piedmont prairie species. Acquisition of an official species recovery site should be considered if conservation efforts on existing sites is unsuccessful. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water. This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on these and other priority conservation projects, is likely to increase in the future. A utility right-of-way on the Miami Church Hill site was heavily impacted this year by logging activity. This site is currently for sale and development plans have been proposed. Delay in funding could result in a missed opportunity to protect this particular site.

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							250,000
Construction							
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **250,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							125,000
Grants							
Permits/Fees							
Other-TBD							125,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ **250,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Soil & Water Conservation

Function: Economic & Physical Development

Project Title: Significant Natural Heritage Areas - Miscellaneous Conservation (new)

Total Cost: $ 200,000

Project Description

Protect state-designated Significant Natural Heritage areas, including but not limited to the Concord Ring Dike/Jackson School, Suther's Wet Prairie (ca. 10 ac.) and Rocky River Corridor (ca. 80 ac.), with donated/purchased permanent conservation easements.

Background & Justification/Status

The proposed project is to acquire development rights on these sites through donation/purchase and place conservation easements on the sites. Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.

This project involves a site included in the 2002 report, " An Inventory of the Significant Natural Areas of Cabarrus County, North Carolina," funded and adopted by the BOC (January 2007). Protection of open space and associated environmental services is a priority in the SWCD strategic planning process and supports BOC Strategic Goal 1. This public service responds to the citizens top priority of "protecting water quality and the environment," expressed in the 2010 Community Survey Findings. The county conservation easement initiative through Cabarrus SWCD supports this goal.

Impact If Not Funded and Maximum Time it Can be Delayed

Land prices, while currently generally depressed, are likely to increase in the future. Development pressure on these and other priority conservation projects, is likely to increase in the future. A wetland in the Rocky River Corridor was altered by construction of Bruton Smith Blvd. and a portion of state Stonewall Jackson YDC.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition				100,000			100,000
Construction							
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants				25,000			25,000
Permits/Fees							
Other-TBD				75,000			75,000
Total	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**	**$ -**	**$ 100,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Human Services

Function: Human Services

Project Title: Human Services Building

Total Cost: $ 30,000,000

Project Description

The Human Services Department resides in a leased building. Major improvements were made to the building in 2013, however the County may want to build a building to avoid using leased space.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							30,000,000
Building Improvements							
Equipment							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 30,000,000**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							30,000,000
Total	$ -	$ -	$ -	$ -	$ -	$ -	**$ 30,000,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: General Services

Function: Human Services

Project Title: Human Services Building HVAC

Total Cost: $ 100,000

Project Description

There are currently 40 HVAC units on the roof of the Human Services Building in Kannapolis. The CIP allows for approximately 6-9 units to be replaced at a time depending on the size of the unit and the area of space it serves.

Background & Justification/Status

Six to nine (6-9) units have been replaced each year for the past five years. This request keeps consistent with the replacement plan, which keeps the heating and cooling of the building consistent. After FY15, replacement from the CIP will slow down since there will not be a need for as many as 6 replacements. Therefore, cost will shift to the operating budget because it will likely fall below the $100,000 CIP threshold.

The project aligns with BOC goal 3. It uses resources wisely and responsibly by protecting the heating and cooling of the building, thereby maximizing the value of the County's investment in that building.

Impact If Not Funded and Maximum Time it Can be Delayed

If the project is not funded, there will be inadequate heating and cooling of the building. Since the HVAC's are on a replacement plan, it cannot be delayed any further.
Since there is a mix of old and new HVAC's the efficiency gained by new one's is neutralized by the inefficiency of old one's.

New Requests				Approved Projects			
Type: [ ] New [ ] Expansion [X] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	100,000					100,000	
Other							
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund	100,000						
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD						100,000	
Total	**$ 100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 100,000**	**$ -**
Operating Budget Impact							
Salaries & Benefits	-	-					
Materials & Supplies	-	-					
Contracts & Services	-	-					
Capital Outlay	-	-					
Other	-	-					
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Cabarrus County Schools

Function: Education

Project Title: Capital Outlay Expense Funding

Total Cost: $1,020,000 Annually

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.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other-various projects	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
Total	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**
Funding Sources							
General Fund	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000	1,020,000
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**	**$ 1,020,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Education

Function: Education

Project Title: Capital Outlay Expense Funding

Total Cost: $3,920,112

Project Description

Funds are to be used for the schools based on BOC approval of projects for capital outlay needs, for example, roofs, building improvements, furniture, buses, technology.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements		3,920,112					
Equipment							
Other-various projects							
Total	$ -	$ **3,920,112**	$ -	$ -	$ -	$ -	$ -
Funding Sources							
General Fund		3,920,112					
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	$ -	$ **3,920,112**	$ -	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Cabarrus County Schools

Function: Education

Project Title: Additional Funding for Mt Pleasant Middle School

Total Cost: $2,000,000

Project Description

Funds are to be used by the school system towards construction costs not covered by the $13,486,500 funds appropriated to the Capital Reserve Fund in FY 14. In January of 2014, the board allocated $2,000,000 for the architect and engineering fees to start the replacement of Mt. Pleasant Middle School. The Board also earmarked $13,486,500 in the capital reserve fund for the construction cost of the project. An additional $2,000,000 was proposed to be added to the project should the construction cost exceed the current budget established.

Background & Justification/Status

The cost estimates for Mt Pleasant Middle School are difficult to ascertain as there are several available options. Operating expense estimates includes both additional CCS ($500,000) and KCS ($66,096) costs (due to current expense funding formula)

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design	2,000,000						
Land/Acquisition							
Construction				2,000,000			
Building Improvements							
Equipment							
Other							
Total	**$ 2,000,000**	**$ -**	**$ -**	**$ 2,000,000**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits				566,096			
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ 566,096**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Cabarrus County Schools

Function: Education

Project Title: Land purchase for elementary school

Total Cost: $ 1,500,000

Project Description

Cabarrus County Schools have determined a need for an elementary school in the Northwest part of the county. These funds are to provide funding for the land for that school site when it is selected.

Background & Justification/Status

The Northwest part of the County has been experiencing rapid growth and this has caused a need for a new elementary school in that area.

This project relates to BOC Goals 1 and 5. The land for a new school will give greater access to education for the growing population in northwest Cabarrus, allowing students to fulfill their potential and contribute to the community.

Impact If Not Funded and Maximum Time it Can be Delayed

Continued overcrowding in the elementary schools in Northwest part of the County.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**Prior Years Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition	1,500,000						
Construction							
Building Improvements							
Equipment							
Other							
Total	**$ 1,500,000**	$ -	$ -	$ -	$ -	$ -	$ -
Funding Sources							
General Fund	1,500,000						
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 1,500,000**	$ -	$ -	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Kannapolis City Schools

Function: Education

Project Title: KCS Capital Outlay Funding

Total Cost: $500,000

Project Description

Funds are for 5 buses to assist the school system in their transportation responsibilities with the addition of a new Kannapolis Middle School.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			500,000				
Other-Various needs							
Total	$ -	$ -	$ **500,000**	$ -	$ -	$ -	$ -
Funding Sources							
General Fund			500,000				
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	$ -	$ -	$ **500,000**	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Kannapolis City Schools

Function: Education

Project Title: KCS Capital Outlay Funding

Total Cost: $100,000 Annually

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 funding are funds for school start-up.

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other-Various needs	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Total	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Funding Sources							
General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Function: Education

Project Title: Additional South Campus Building

Total Cost: $ 11,000,000

Project Description

RCCC intends to develop an Advanced Technology Training and Collaboration Center, (ATTAC Center), which will bridge applied learning in leading technologies to marketable, adaptable career skills. The College requested a bond referendum be placed on the November 4, 2014 ballot for voters to approve an Advanced Technology Center for the College. The BOC has voted to place $ 9,000,000 on the ballot in November and has planned an additional $2,000,000 in cash for the facility. The A/E costs of $ 1,060,000 will be fronted by the County (since Bonds must have approved Bids in hand before they are issued to assure funding in total for the project). These costs will be repaid to the County when the financing occurs.

Background & Justification/Status

The Center will serve the communities and local business and industry in Rowan and Cabarrus counties and in the greater Charlotte metropolitan area. The ATTAC Center will provide state-of-the-art technical training which will result in the completion of certificates, diplomas, and associate's degrees. All the educational programs associated with the ATTAC Center would ideally be collocated in a dedicated building that would facilitate the collaboration necessary for this interdisciplinary training. This building is envisioned to be located on the RCCC South Campus adjacent to either Building 200 or 3000. Building 3000 was constructed with school bond proceeds in FY2006 with opening in 2007.

This project aligns with BOC Goals 1 and 5. The new building will give greater access to education for the growing population in Cabarrus, allowing residents to fulfill their potential and contribute to the community.

Impact If Not Funded and Maximum Time it Can be Delayed

Annual operational funding for the new building is related to instruction, support, and other operating needs.

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design			1,060,000				
Land/Acquisition							
Construction			9,940,000				
Building Improvements							
Equipment							
Other							
Total	**$ -**	**$ -**	**$ 11,000,000**	**$ -**	**$ -**	**$ -**	**$ -**
Funding Sources							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services				500,000			
Capital Outlay							
Other - Instruc./Support							
Total	**$ -**	**$ -**	**$ -**	**$ 500,000**	**$ -**	**$ -**	**$ -**

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Function: Education

Project Title: Remodeling RCCC

Total Cost: $ 1,500,000

Project Description

The growth in the college's enrollment in the Cosmetology programs necessitates more space. In addition, the college needs more space for Job Counseling and a computer lab.

Background & Justification/Status

This project aligns with BOC Goals 1 and 5. The remodel will give greater opportunity to education for the growing population in Cabarrus, allowing residents to fulfill their potential and contribute to the community as beauticians, nurses, and paramedics.

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests | Approved Projects

Type: [X] New [ ] Expansion [ ] Replacement **Status:** [ ] In Progress [ ] Complete

Project Costs	FY 2014 Adopted	FY 2015 Adopted	FY 2016 Planning	FY 2017 Planning	FY 2018 Planning	FY 2019 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements	1,500,000						
Equipment							
Other							
Total	**$ 1,500,000**	$ -	$ -	$ -	$ -	$ -	$ -
Funding Sources							
General Fund	1,500,000						
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 1,500,000**	$ -	$ -	$ -	$ -	$ -	$ -
Operating Budget Impact							
Salaries & Benefits			315,000				
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	**$ 315,000**	$ -	$ -	$ -	$ -

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Function: Education

Project Title: Capital Outlay Expense Funding

Total Cost: $100,000 annually

Project Description

Funds are to be used by the College at their discretion for capital outlay needs. (for example, building improvements, furniture, technology)

Background & Justification/Status

Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: [X] New [ ] Expansion [ ] Replacement				**Status:** [ ] In Progress [ ] Complete			
Project Costs	**FY 2014 Adopted**	**FY 2015 Adopted**	**FY 2016 Planning**	**FY 2017 Planning**	**FY 2018 Planning**	**FY 2019 Planning**	**Future Years**
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other	213,000	100,000	100,000	100,000	100,000	100,000	100,000
Total	**$ 213,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Funding Sources							
General Fund	213,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
Total	**$ 213,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**	**$ 100,000**
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Board of Commissioners

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.

MANDATE

NCGS 153A

OVERVIEW

The Board of Commissioners consists of a membership of five elected officials who serve as the governing body for Cabarrus County. The board fulfills their role by directing county government through policy development, funding appropriation and appointment of advisory groups. The board establishes the annual property tax rate, approves the budget, sets policies, goals and objectives directing growth and development; adopts and provides for ordinances, rules and regulations, as necessary, for the general welfare of citizens; and enters into written contractual or legal obligations on behalf of the County.

MAJOR ACCOMPLISHMENTS

- Adopted the FY15 budget without increasing the tax rate.
- Adopted ordinances to update and maintain public policy.
- Responded to the federal government shutdown by continuing to provide services.
- Funded a 1% increase in salaries to certified and non-certified school employees making less than $70,000 per year.
- Allocated funds for school construction of a new elementary school, Mt. Pleasant Middle School, and new RCCC space.

CHALLENGES & TRENDS

- Increasing demands on the Department of Human Services
- NC FAST conversion with food stamp and Medicaid applications
- Addressing capital, technology and facility maintenance needs of our public schools and community college

BUDGET HIGHLIGHTS & CHANGES

- The salary and travel costs (per diem) for the BOC was reduced per Board action.
- The decrease in operational costs relates primarily to legal fees

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
EXPENDITURES						
PERSONNEL SERVICES	262,900	267,257	267,257	238,561	(28,696)	-10.74%
OPERATIONS	686,592	718,765	718,765	664,234	(54,531)	-7.59%
TOTAL	**$ 949,492**	**$ 986,022**	**$ 986,022**	**$ 902,795**	**$ (83,227)**	**-8.44%**
STAFFING						
FULL-TIME EMPLOYEES	**3.0000**	**3.0000**	**3.0000**	**3.0000**	**-**	**0.00%**

Board of Commissioners

PERFORMANCE SUMMARY

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.	
STRATEGIC GOALS	
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.
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.
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.
Goal 4	**Promote a fully engaged community** with a shared understanding of its issues and challenges and working together to achieve its goals.
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.

PERFORMANCE SUMMARY

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.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	▪ 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". ▪ 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.

Board of Commissioners

PROGRESS	▪ Approve a financing plan to fund the school systems' five-year critical needs. ▪ Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. ▪ Develop a single comprehensive plan which focuses on sustainability efforts and defines areas for future utility extensions, land uses and densities, consistent, high quality development standards; water use and conservation, (including an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs); annexations, road and other transportation improvements, school construction and other public improvements in a collaborative effort involving the public, the County, all municipalities, the school systems and Water and Sewer Authority of Cabarrus County (WSACC).
NO DEVELOPMENT	• Work with the school boards to determine any advantages in offering more distance learning classes.

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.

ACHIEVEMENT	OBJECTIVE
SUCCESS	• Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.
SUCCESS	▪ Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement. ▪ Create a regional, redundant 911 Communications System.
PROGRESS	▪ Assess school sites for adequate space/access/water supply for emergency and preparedness activities. ▪ Launch the special needs registry to assist citizens in their specific needs during crisis situations. ▪ Complete plan to include public safety message on Channel 22 ▪ Implement a disaster debris management plan to enhance our capabilities to facilitate the performance of county services during and after a debris-generating incident.

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.

ACHIEVEMENT	OBJECTIVE
SUCCESS	▪ Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed.
PROGRESS	▪ Institutionalize a joint school facilities planning and construction committee and collaborate with the school boards to develop cost-effective and comprehensive construction standards. Also consider alternative uses of school buildings after hours.

Board of Commissioners

Goal 4. Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.	
ACHIEVEMENT	OBJECTIVE
PROGRESS	▪ Educate citizens about county issues. ▪ Improve public involvement in decision-making.

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.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	▪ Use the new Community Needs Assessment to guide a collaborative community effort to consider the needs and issues raised by the Assessment. 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.
PLANNING	▪ Hold an extensive work session for information gathering and strategy development in the area of economic development.

Assumptions/Considerations:

- Important events, conditions, or decisions which are outside the control of the department staff.

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Objectives	11	11	11
Result Measures			
Under development	TBD	TBD	TBD
Impact Measures			
% Objectives achieved and considered a success	40%	45%	55%
% Objectives implemented and considered in progress	40%	36%	36%
% Objectives under development and considered in planning stages	13%	9%	9%
% Objectives with no action taken and considered no development	7%	9%	0%

DEPARTMENT CONTACT

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Phone: 704-920-2109

County Manager

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 performance related goals.

MANDATE

Authorized by NCGS 153A-81 and adopted by the Board of Commissioners, June 1975.
Safety and Health programs are mandated by NCGS 95-251.
ADA Coordinator designee is mandated by 28 CFR 35.107 American Disabilities Act.

OVERVIEW

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 improvement 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. Cabarrus Health Alliance, Register of Deeds, Board of Elections 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. A Deputy County manager assists the County Manager in performing these duties. The County Manager's office also provides risk management services to the County through two staff members, the Safety and Risk Director and the Safety and Risk Coordinator.

MAJOR ACCOMPLISHMENTS

- The Manager's office continues to incorporate the Five Goals of the Board of Commissioners into the daily operation and long term plans of the County.
- Continue to review all County policies to insure that they are current and in line with goals and objectives of the County.
- Prepared and presented FY 2015 General Fund with no increase in current tax rate.
- Transition of newly created Department of Human Services into a County department.

CHALLENGES & TRENDS

- To continue to meet the public needs and expectations and maintain a fiscally responsible operating budget.
- To complete the transition of Human Services programs to the NCFAST system while maintaining the required processing time constraints and assuring that their clients receive their services in a timely manner.
- To continue to maintain current program and service levels with a reduction in staff and available operating funds.

BUDGET HIGHLIGHTS & CHANGES

- Deputy County Manager position was eliminated in FY15 which will require remaining staf to cover that position's responsibilities.. As part of the same action, travel and health insurance were reduced as well.

County Manager

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
MISCELLANEOUS	-	-	-	-	-	0.00%
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	0.00%
EXPENDITURES						
PERSONNEL SERVICES	639,507	668,955	668,955	522,256	(146,699)	-21.93%
OPERATIONS	45,523	53,736	53,736	36,010	(17,726)	-32.99%
TOTAL	**$ 685,030**	**$ 722,691**	**$ 722,691**	**$ 558,266**	**$ (164,425)**	**-22.75%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**5.0000**	**5.0000**	**4.0000**	**-1.0000**	**-20.00%**

County-wide Goal(s) Supported:

- 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.

Goal:

- To improve delivery of service and achieve efficiencies in productivity and costs.
- To ensure the continued financial stability for Cabarrus County Government.

Strategies:

- Evaluate services for effectiveness to citizens. If effective, evaluate cost to deliver service and the best entity to provide the service. Could result in collaborating with outside agencies to provide the service the most cost effective way.
- Review departmental services, programs, and costs associated with them to ensure that the program is affordable. Eliminate unused programs. Budget revenues conservatively and expenditures at estimated cost. Budget expenditures within revenue anticipated from collections. Review budget and make necessary adjustments throughout the year.

Assumptions/Considerations:

- Population is continually growing and the diversity of their needs is changing as the youth and elderly populations are increasing proportionately over other age groups. Therefore programs and services will need to be evaluated to meet the needs of these groups
- Staff “Succession Planning” is becoming very important as employees in several key management positions are beginning to retire and others will be in the next 5 years. Emphasis will be placed on identifying individuals within in Cabarrus County employment to prepare them for the next level of leadership.

County Manager

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
% Administrative policies/procedures updated to realize cost savings/efficiences in County operations	10%	5%	10%
Result Measures			
Under development	TBD	TBD	TBD
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

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Communications and Outreach

MISSION

The mission of the Cabarrus County Communications and Outreach department is to create and implement strategic communication initiatives that educate, inform, engage and build mutually beneficial relationships and dialogue between the County and its citizens, employees, partner agencies and the greater community, in order to improve quality of life in Cabarrus County.

OVERVIEW

The Communications and Outreach office coordinates with County departments to deliver strategic direction and communication support for all County functions, including programs, projects, meetings, services, initiatives, events, deadlines and crises. The department follows best practices to produce relevant and timely information that engages the public in dialogue through education, public relations, marketing, advertising and community outreach strategies. This office develops content, provides editorial support and maintains standards for the County's website, media releases, intranet, internal documents and notifications, and other informational materials for the public, news media and employees. Communications staffers utilize multiple communication channels to deliver messages, including grassroots engagement, mailings, public meetings, web and social media tools, media relations and television. The team creates award-winning original television programming and video production for Channel 22 and our YouTube channel, including more than 50 original current-event shows each year, historical documentaries, event coverage, public service announcements and vignettes on County-specific information. The Communications and Outreach staff collaborates with outside agencies, represents Cabarrus County at external functions and produces events. Communications staffers also serve as the County's Public Information Officers and as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

MAJOR ACCOMPLISHMENTS

- Administered the revised Community Survey in April of 2014.
- Introduced and administered a revised Government 101 class format that features knowledgeable presenters who can provide interesting, insightful and helpful information on the area of focus through engaging presentations, live demonstrations and operational exercises.
- Successfully transitioned staffing with minimal impact on programs and communications support.
- Consistently connected with and improved relationships between the communications office and other departments, agencies and municipalities.
- Created engaging, dynamic content on our web and social media channels by delivering an increased number of shorter, more topical feature stories with graphics. This has increased active user engagement on social media, increased visits to news release areas of our website and distributed more information on County programs, meetings, services, initiatives, events and deadlines.
- Distributed accurate and informative print-ready media releases that outlets place "as is."
- Provided extensive communications support to departments for major initiatives, including the Aging Strategic Plan design, Emergency Management Emergency Operations Plan design, Active Living and Parks Masterplan design and Senior Center renovation, Library System Community Read, Department of Human Services transition to NCFAST and the Federal government shutdown. Internally, provided extensive communications support for changes to the tax laws, the AIM program and annual enrollment.
- Actively participated in the McGuire Nuclear drill.

Communications and Outreach

CHALLENGES & TRENDS

- Because the department has delayed capital expenditures over past few years due to requested budget cuts, some of the equipment is becoming obsolete and is nearing the end of its life cycle.
- Consumers are relying more and more on digital media for information consumption, resulting in the need to provide information in more and varied mediums.
- There is a decline in cable television subscriptions. The department is offsetting this trend by using more online video delivery methods and subsequent marketing to ensure viewers know where to find us online.
- In October 2013, Time Warner Cable moved Channel 22 to a digital channel requiring customers to have a digital table top box to continue to view Channel 22 on Channel 22. This created extra expense to the customer and required a new technical setup. Time Warner estimated that approximately 25 percent of their customers would need to receive a digital box. The change created the possibly of Channel 22 losing a number of our viewers. This is a situation that we are continuing to address through education and promotion.

BUDGET HIGHLIGHTS & CHANGES

- The minimal reductions in revenue relate to a reduction from the State in cable franchise fees. Related to expenses, the reduction relates to cuts in travel per Board action.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
OTHER TAXES	546,549	541,750	541,750	530,915	(10,835)	-2.00%
TOTAL	**$ 546,549**	**$ 541,750**	**$ 541,750**	**$ 530,915**	**$ (10,835)**	**-2.00%**
EXPENDITURES						
PERSONNEL SERVICES	246,186	261,285	265,376	266,249	4,964	1.90%
OPERATIONS	33,258	78,916	77,525	50,227	(28,689)	-36.35%
CAPITAL OUTLAY	-	-	5,700	18,000	18,000	0.00%
TOTAL	**$ 279,444**	**$ 340,201**	**$ 348,601**	**$ 334,476**	**$ (5,725)**	**-1.68%**
STAFFING						
FULL-TIME EMPLOYEES	**3.0000**	**3.0000**	**3.0000**	**3.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.
- 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.

Goal:

- Provide citizens with relevant, timely and accurate information on County programs, services and decisions.
- Provide employees with relevant, timely and accurate information on internal programs, services and decisions.
- Provide County departments with support in producing information, materials and events for internal and external audiences.
- Provide citizens and employees with relevant, timely and accurate information regarding emergency situations.

Communications and Outreach

Strategy:

- Work with departments to develop, administer and evaluate communications/marketing plans that deliver information on County programs, services and decisions to targeted internal and external audiences through County communication channels, grassroot resources, and paid and earned media.

Assumptions/Considerations:

- The department has the same or improved levels of inputs over service years.
- Important events, conditions or decisions outside the control of the department staff are necessary for the production of the outputs.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Youtube viewers per month	9,269	6,645	7,000
# E-mail newsletter subscribers	2,346	2,570	2,700
# Cabarrus County Facebook page fans	1,645	2,071	2,500
# Cabarrus County Twitter feed subscribers	1,300	2,103	3,000
Result Measures			
% News releases picked up by media	95%	95%	95%
% Support to County departments	100%	100%	100%
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

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Human Resources

MISSION

To provide benefits and services for the County workforce to develop an environment that supports high levels of employee satisfaction and engagement and encourages positive lifestyle choices.

MANDATE

Maintaining and monitoring records of applicants, employees, positions, compensation and benefits is required by NCGS, various Federal Laws, Departments, Commissions, and others.

OVERVIEW

Human Resources services include: 1) recruitment and referral of job applicants, 2) compensation administration, 3) benefits administration, 4) position control, 5) policy development and interpretation, 6) employee relations, 7) performance management, 8) employee and leadership development, and 9) record retention

MAJOR ACCOMPLISHMENTS

- Compensation and compressions study through The Mercer Group
- Department of Human Services consolidation support for the integration into a County Department
- Health Care Reform mandates including process for tracking part time positions versus 30 hour requirement
- Introduction of open applications for Sheriff's Office and DHS Economic Services
- Revised Random drug screen process with Risk Management through Munis, FMLA process development for FY2015 implementation

CHALLENGES & TRENDS

- Increasing levels of turnover including through retirements, this had included key department head positions of late
- Staff changes related to changing department needs and resource constraints

BUDGET HIGHLIGHTS & CHANGES

- Due to Board action, funding for the Employee Health Clinic and the Wellness Coordinator position were eliminated.
- One-time expenses for the salary study were removed for FY15 since the study was completed in FY14. Changes were not adopted and remain pending for future review.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
EXPENDITURES						
PERSONNEL SERVICES	449,180	463,040	463,040	375,427	(87,613)	-18.92%
OPERATIONS	132,192	164,497	165,497	142,428	(22,069)	-13.42%
TOTAL	**$ 581,372**	**$ 627,537**	**$ 628,537**	**$ 517,855**	**$ (109,682)**	**-17.48%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**5.0000**	**5.0000**	**4.0000**	**-1.0000**	**0.00%**

Human Resources

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

Goal:

- Improve selection and retention of qualified employees.
- Reduce time to refill vacant positions and associated costs of delays in productivity and increased comp time.

Strategy:

- Monitor the termination process to improve timeliness of notification and posting for vacant position. Develop streamline exit process to include department stakeholders.
- Provide ongoing education to hiring managers on the hiring process and methods to enhance the selection process.
- Provide training opportunities that are beneficial for County departments/operations but also meet development need of employees.
- Provide training opportunities that are beneficial for County departments/operations but also meet development needs of employees.
- Work with managers to ensure employees are receiving timely feedback on their performance through annual evaluation process.

Assumptions/Considerations:

- Supervisors have access to all recruitment and retention resources and are empowered to make employment decisions.
- Technology will be utilized to provide just in-time training or refreshers to assist with basic process questions.
- HR staff time will be reviewed and reallocated to highest impact needs.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Average days to fill vacant positions	66	60	55
# Training hours for employees	522	500	500
# Training hours for supervisors	308	1,000	1,000
# New hires	130	180	200
# Quits (resignations)	96	85	95
# Total terminations (all other except end of temp.)	118	118	125
Turnover rate (Full time positions)	10%	9%	12%
Successful completion of probationary period	77%	80%	85%
# Promotions	29	60	50
Result Measures			
% On time evaluations	30%	85%	90%
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

Name: Lundee Covington
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Tax Administration - County Assessor & Land Records

MISSION
Through innovation, dedication, professionalism, and good stewardship, we will administer the listing and assessment of all taxable property according to State law, County Policy and our adopted Schedule of Values while maintaining equity and fairness to the citizens of Cabarrus County.

MANDATE
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.

OVERVIEW
Administer the listing, appraisal, and assessment of all real, personal property and motor vehicles within the County; reappraise all real property every four years. All work is mandated by the North Carolina Machinery Act and performed in accordance to the County's adopted Schedule of Values.

MAJOR ACCOMPLISHMENTS

- Successfully worked through the implementation of the new State Tax and Tag System for the billing and collection of motor vehicles. This process went as smooth as could be expected for a major implementation.
- Worked with our software vendor to incorporate map displays within our revaluation tools in our CAMA System.
- Conducted an effective business personal property audit program. Our in house program conducted 65 audits and discovered $128,124,097 in unlisted assets while our contract auditors conducted 22 audits and discovered $5,764,541 in unlisted assets.
- Processed all documents from the Register of Deeds in a timely fashion.
- Performed approximately 3,000 re-inspections of existing properties to enhance the accuracy of our database.

CHALLENGES & TRENDS

- Work with our software vendor to improve the collection of field data using the tablet PCs.
- Evaluate the feasibility of conducting an effective revaluation project for tax year 2016 considering the loss of requested part-time temporary staff requested in this budget.
- Evaluate how we can continue to effectively maintain continued education requirements and on-going training considering the reduction in our training budget in this budget.

BUDGET HIGHLIGHTS & CHANGES

- Reductions in personnel relate primarily to reductions in health insurance and removal of the temporary staff for the revaluation project; operations reductions relate primarily to purchased services $ 28,000 and travel $ 26,300.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	175	-	-	200	200	0.00%
OTHER FINANCING SOURCES	-	-	6,989	-	-	0.00%
TOTAL	**$ 175**	**$ -**	**$ 6,989**	**$ 200**	**$ 200**	**0.00%**
EXPENDITURES						
PERSONNEL SERVICES	1,729,826	1,776,173	1,776,173	1,711,417	(64,756)	-3.65%
OPERATIONS	309,219	299,909	306,898	233,632	(66,277)	-22.10%
TOTAL	**$ 2,039,046**	**$ 2,076,082**	**$ 2,083,071**	**$ 1,945,049**	**$ (131,033)**	**-6.31%**
STAFFING						
FULL-TIME EMPLOYEES	**26.0000**	**26.0000**	**26.0000**	**26.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY
County-wide Goal(s) Supported:

- 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.

Tax Administration - County Assessor & Land Records

Program Goals:

- Maintain the quality of real property appraisals by achieving an overall coefficient of dispersion of less than 15% for all 2014 sales.
- Plan the 2016 revaluation project and complete approximately 50% of the project.
- Complete the appraisal of real property splits, new construction, and informal reviews by March 1, 2014 while maintaining our assessment ratio in line with market conditions.
- Continue to process all applicable documents from the Register of Deeds office in a timely manner so as to complete all documents by February 9.
- 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
- Perform audits at a rate on par with the prior year while administering Incentive Grants which have grown in number and complexity.

Program Strategies:

- Maintain an accurate sales database by attempting to verify all sales each year using MLS, LoopNet, sales questionnaires, and public contact.
- Review all building permits and real property changes listed on the annual listing form yearly.
- Request three full time temporary staff to assist with the revaluation project.
- Accurately list and assess all new construction and land changes insuring consistency with other property in the neighborhood.
- Properly address all appeals each year to insure the accuracy of the appraisals of these properties.
- Pull documents daily from the Register of Deeds.
- Review all documents daily to determine if they are transfers or splits.
- Enter transfers into the software and send splits to the mapping staff.
- Map all splits and plats.
- Workflow final product to the Real Property Division.
- Send listing information to the taxpayers on December 31 each year.
- Review and enter listing forms as they are received from the taxpayers.
- Perform desk audits on selected accounts and shift more complex audits to our staff auditor and contract auditors.
- Maintain and budget for all Incentive Grants.
- Perform approximately 50 to 75 staff audits and request and review 20 to 25 contract audits each year.

Assumptions/Considerations:

- Removal of the three full time temporary staff from this budget brings into question our ability to properly conduct the 2016 Revaluation Project. We will evaluate the project as it progresses throughout the budget year.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Average business personal audits/month	9.5	7.25	9.0
# Average motor vehicles assessed per month	13,246	13,742	14,256
# of properties appraised for Revaluation	NA	NA	43,000
Result Measures			
Assessment Ratio (All property types)	99.4%	97.84%	96-98%
Coefficient of dispersion	10.98%	8.82%	< 15%
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

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Tax Administration – Tax Collections

MISSION

Through innovation, dedication, professionalism, and good stewardship, use all means to collect property taxes and other revenue as mandated by the North Carolina Machinery Act and the Cabarrus County Board of Commissioners.

MANDATE

Administer and coordinate the collection of property taxes, delinquent taxes and other revenue as mandated by the North Carolina Machinery Act.

OVERVIEW

We ensure the collection of all current, delinquent, gross receipts 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 receivables 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.

MAJOR ACCOMPLISHMENTS

- Worked with Harrisburg to transition the collection of the Harrisburg taxes from the city to the county.
- Transition of motor vehicle collections to the State Tax and Tag System went well.
- Our foreclosure program continues to improve with more accounts being resolved and/or the property being sold. The bulk of our revenue is generated prior to the account having to go to the foreclosure attorney. We are scheduling sales every two months and keeping the work flow smooth.

CHALLENGES & TRENDS

- We will be working with our software vendor to enhance our software to automate many processes that are now on third party systems in order to maximize efficiency.
- Half of our staff is new due to three retirements and two resignations, training for the new staff will be limited due to budget cuts.

BUDGET HIGHLIGHTS & CHANGES

- Decreases in personnel costs relates to health insurance reductions and decreases in operations relates primarily to the reductions to the travel budget per Board amendment**.**

Tax Administration – Tax Collections

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	380,737	285,227	285,227	323,000	37,773	13.24%
TOTAL	**$ 380,737**	**$ 285,227**	**$ 285,227**	**$ 323,000**	**37,773**	**13.24%**
EXPENDITURES						
PERSONNEL SERVICES	494,655	522,491	522,491	500,235	(22,256)	-4.26%
OPERATIONS	390,199	525,244	511,294	500,951	(24,293)	-4.63%
CAPITAL OUTLAY	-	-	-	9,000	9,000	0.00%
TOTAL	**$ 884,855**	**$ 1,047,735**	**$ 1,033,785**	**$ 1,010,186**	**$ (37,549)**	**-3.58%**
STAFFING						
FULL-TIME EMPLOYEES	**10.0000**	**10.0000**	**10.0000**	**10.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Goal:

- To maintain property tax collections utilizing all remedies available.
- To decrease the number of delinquent accounts.

Strategy:

- Optimize payment plans, garnishment of wages, attachment of property, rents and accounts, Sheriff's warrants, debt setoff against state income tax refunds, escheats, interdepartmental resources (ITS, accounting, assessor's and revaluation) , and foreclosures.

Assumptions/Justifications:

- Staff will continue to reduce time spent on collecting motor vehicles and focus more heavily on real and personal property taxes.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Result Measures			
% Collections real/personal	97.29%	96.25%	98.00%
% Collections motor vehicle delinquent	106.1%	104.0%	100%
% Collections real/personal delinquent	231.3%	89.2%	100%
$ Collections delinquent	$3,749,782	$2,890,009	$ 2,380,000
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

Name: Brent Weisner
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Board of Elections

MISSION

To promote consistent administration and equal application of all elections and campaign finance laws; to conduct honest, impartial, free, accurate and efficient elections.

MANDATE

NCGS163 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.

OVERVIEW

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's; 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 under NC General Statute 163, NC Administrative Code, Federal NVRA 1993, Federal Help American Vote Act of 2002 and UMOVA Act of 2011 effective January 1, 2012. The 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 and following NCOA procedures to insure mailings are accurate; administering candidate office filings; Ballot preparation; and conducting one-stop absentee voting.

MAJOR ACCOMPLISHMENTS

- The Board of Elections implemented an electronic poll book in all precincts during the 2013 election. All precinct officials were trained in the use of the poll book.
- The new voting bill (VIVA) was implemented during the 2013 and 2014 elections as portions became effective. This included preparing for the requirement of showing ID in 2016 in order to vote. All voters were made aware of the upcoming requirement during the 2014 election.
- The Board of Elections successfully handled the complete turnover of our precinct chief judges and judges with the changeover of the NC Governor. Chief Judges in all precincts had to be replaced with Republicans. This often caused us to find another Republican judge.
- Each job in the Board of Elections now has a person as a back-up in the case of emergencies or high volume.
- One Stop early voting was successful with the deletion of a week of voting but adding those hours to the existing week. This meant staffing for the hours of 7:00 am until 8:00 pm. In previous years the hours had been 8:30 am until 5:00 pm.
- Campaign Finance reports are now available online.

Board of Elections

CHALLENGES & TRENDS

- Election laws are constantly changing and our staff must not only be prepared to make these changes but also to train 300+ precinct officials to make these changes.

- The greatest challenge is recruiting capable, dedicated precinct officials. The precinct officials are the people that deal most directly with the voters and must be knowledgeable and personable. Most of our precinct officials are 65 or older. Although these people have the dedication the addition of electronic poll books was very challenging for some of these older individuals. Those who are younger are often busy with families and jobs. An additional challenge to keeping precinct officials is the current trend in our county of voters changing their party to unaffiliated. It is customary to have an equal number of Republicans and Democrats working in the polling places. Unaffiliated voters may be used but only with the agreement of the county parties.

BUDGET HIGHLIGHTS & CHANGES

Reductions in the FY 15 budget relate to the schedule of elections for FY 15 not including a City election.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	6,830	-	-	-	-	0.00%
SALES & SERVICES	39	95,000	95,000	100	(94,900)	-99.89%
TOTAL	**$ 6,869**	**$ 95,000**	**$ 95,000**	**$ 100**	**$ (94,900)**	**-99.89%**
EXPENDITURES						
PERSONNEL SERVICES	515,777	549,099	549,099	482,274	(66,825)	-12.17%
OPERATIONS	201,223	312,393	312,393	218,812	(93,581)	-29.96%
CAPITAL OUTLAY	-	-	-	-	-	0.00%
TOTAL	**$ 716,999**	**$ 861,492**	**$ 861,492**	**$ 701,086**	**$ (160,406)**	**-18.62%**
STAFFING						
FULL-TIME EMPLOYEES	**7.7551**	**7.7551**	**7.7551**	**7.7551**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- 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.

Goal:

- Ensure that all citizens have equal opportunity and access to the polls and to ensure all rules and regulations are consistent.

Strategy:

- Use County resources to include more human interest stories in paper, increase September Registration Drives and increase public appearances at civic organizations.

Board of Elections

Assumptions/Considerations:

- FY 15 is not a city election year

Measures:

	FY 2013 GENERAL ELECTION	FY 2014 MUNICIPAL ELECTION	FY 2014 PRIMARY ELECTION	FY 2015 COUNTY TARGET
Output Measures				
% Precinct officials trained to use computers	10%	100%	35%	41%
# Registered voters	119,315	84,549	122,000	121,000
% Eligible voters registered using 2011 Census data minus 25% < 18 years	87%	80%	89%	100%
% Eligible voters voting	70.5%	8.9%	13.5%	45.0%
# Annual and civic registration drives	2	2	0	2
Result Measures				
% Precincts using computers on election day	47.82%	100.00%	100.00%	100.00%
# New registered voteres from annual and civic registration drives	1,000	500	0	2,000
Impact Measures				
# Complaints and protests to the Board	0	0	0	0

DEPARTMENT CONTACT

Name: Carol Soles, Director
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Phone: 704-920-2860

Register of Deeds

MISSION

To maintain and preserve current and historic records entrusted to our office in the manner prescribed by the North Carolina Statutes. To provide polite, knowledgeable, and timely service to those who use our office.

MANDATE

North Carolina Constitutional Office operating pursuant to Chapter 161 of the North Carolina General Statutes.

OVERVIEW:

The Register of Deeds Office operates under the North Carolina General Statutes and several county resolutions. The Register is the legal custodian of and is responsible for accurately recording, indexing, storing and preserving records of Cabarrus County births, deaths, marriages, veteran discharges, notary publics, condo plans, subdivision maps and all other land related documents. Land record documents include deeds, deeds of trust, contracts etc. This office also prepares paperwork for amendments of birth and death certificates.

MAJOR ACCOMPLISHMENTS

- Successfully replaced one experienced staff member and added another. Both along with the Register completed the Register of Deeds course conducted by the School of Government in Chapel Hill.
- Existing staff maintained certification by the North Carolina Association of Register of Deeds by attending state sponsored workshops and schools.
- Effective January 1, 2014, land records will henceforth be maintained digitally and will no longer be printed, thereby resulting in savings in space and printing and shelving expenses.
- Implementation of online marriage application and marriage kiosk in the office.

CHALLENGES & TRENDS

- To continue implementation of technology upgrades.
- Accommodation of the legislative mandate requiring this office to provide birth certificates to registered voters seeking to obtain ID for voting.

BUDGET HIGHLIGHTS & CHANGES

- Revenues for the office will increase slightly from FY2014 based on expected economic growth.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
PERMITS & FEES	1,772,383	1,748,000	1,748,000	1,804,800	56,800	3.25%
SALES & SERVICES	14,573	9,000	9,000	12,500	3,500	38.89%
TOTAL	**$ 1,786,956**	**$ 1,757,000**	**$ 1,757,000**	**$ 1,817,300**	**$ 60,300**	**3.43%**
EXPENDITURES						
PERSONNEL SERVICES	381,598	445,583	445,583	448,813	3,230	0.72%
OPERATIONS	92,634	101,645	101,645	90,865	(10,780)	-10.61%
TOTAL	**$ 474,232**	**$ 547,228**	**$ 547,228**	**$ 539,678**	**$ (7,550)**	**-1.38%**
STAFFING						
FULL-TIME EMPLOYEES	**7.0000**	**8.0000**	**8.0000**	**8.0000**	**0.0000**	**0.00%**

Register of Deeds

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Accurately and expeditiously record and maintain all records as required by our statutory mandate.
- To implement technology upgrades that will improve service and help achieve efficiencies in productivity.
- Maintain and record records without error.

Program Strategies:

- Maintain the level of competence, courtesy, and efficiency that the office has historically displayed.
- Full utilization of our new marriage kiosk; implementation of remote site marriage applications in conjunction therewith.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL
Office statistics		
# Births	2,645	2,684
# Deaths	1,700	1,693
# Marriage licenses issued	1,457	1,506
# Certified copies issued of births, deaths, marriages	19,111	19,201
# Notary oaths	621	595
# Subdivision maps/condo plans	182	304
# Military discharges filed	150	67
# Land record documents recorded	35,861	29,632

DEPARTMENT CONTACT

Name: Wayne Nixon
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Phone: 704-920-2112

Finance

MISSION

The mission of the Finance department is to prudently manage financial operations by recommending and implementing fiscal policies that provide proper stewardship of public funds. We are committed to providing accurate, timely, and useful information and services to our internal and external customers.

MANDATE

North Carolina General Statute 159 mandates specific functions relating to budgets, capital reserve funds, and fiscal control, all of which are the responsibility of the Finance department.

OVERVIEW

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, accounts payable and receivable, payroll, debt administration, investment, internal auditing, purchasing, capital asset control, contract administration, financial planning and reporting, budgeting, and the management and development of performance programs.

MAJOR ACCOMPLISHMENTS

- Maintained General Obligation bond ratings AA+ (Standard & Poors), Aa1 (Moody's), and AA+ (Fitch).
- The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2013 was issued and Martin Starnes & Associates, CPA, PA., a firm of licensed certified public accountants, concluded that the County's financial statements were presented fairly in all material respects with Generally Accepted Accounting Principles (GAAP).
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 29th year for the June 30, 2013 CAFR.
- Received the GFOA's Distinguished Budget Presentation Award for the 17th year for the Fiscal Year 2014 annual budget document.
- Continued to leverage technology to provide effective and efficient services to our vendors, departments and management staff.

CHALLENGES & TRENDS

- Changes in DMV calculations and Tax and Tag Together program as well as other State changes.
- Increasing dependence on technology.
- Staff changes and future reorganization of the department.

BUDGET HIGHLIGHTS & CHANGES

- The slight changes occurred mostly from the reduction in health insurance and travel per Board action.

Finance

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
EXPENDITURES						
PERSONNEL SERVICES	774,688	848,867	848,867	834,003	(14,864)	-1.75%
OPERATIONS	224,413	140,200	140,200	130,429	(9,771)	-6.97%
TOTAL	**$ 999,101**	**$ 989,067**	**$ 989,067**	**$ 964,432**	**$ (24,635)**	**-2.49%**
STAFFING						
FULL-TIME EMPLOYEES	**10.8000**	**10.8000**	**10.8000**	**10.8000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Provide effective financial services for County departments and vendors.
- Maximize the value of county investments and expenditures.
- Use financial resources wisely by protecting County assets.

Program Strategies:

- Respond to inquiries and requests in a timely and quality manner.
- Achieve recognition for best financial practices.
- Work to ensure proper internal controls are maintained throughout the County.
- Provide financial guidance to other County departments.

Assumptions/Considerations:

- Proper time and staff to complete tasks.
- State provides adequate information to make appropriate forecasts.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Result Measures			
% Capital assets audited	20.0%	25%	25%
Budget rating of "outstanding" by at least 1 of 3 GFOA reviewers in the 31 categories	NEW	16	17
Impact Measures			
Moody's GO Bond Rating	Aa1	Aa1	Aa1
Standard & Poor's GO Rating	AA+	AA+	AA+
Fitch's GO Rating	AA+	AA+	AA+

DEPARTMENT CONTACT

Name: Susan Fearrington
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Information Technology Services

MISSION

Cabarrus County Information Technology Services, a nationally recognized organization aligns with customers across the enterprise and throughout the community to deliver quality technology services. ITS fosters a culture of innovation while providing access to information resources, promoting enterprise information processes, and protecting information integrity.

MANDATE

Information Technology Services is not mandated itself, but it does support every mandated service the County has.

OVERVIEW

County government relies on technology to; support public safety, improve business processes, provide public services, interact with its citizens and collaborate with other government entities. E-Communications and web based delivery of governmental services are now a business requirement and citizen expectation. The four divisions of ITS, **Technical Architecture Services, Business Systems and Data Services, Network and Communication Services,** and **Customer Support Services** focus on the protection of digital information, access to information and providing enterprise technology services to assist departments in achieving the mission of County government.

MAJOR ACCOMPLISHMENTS

- Deployed 130 virtual desktops in support of NCFast and enterprise information processes.
- Deployed 69 enterprise Multifunctional Printers for print management to reduce waste.
- Deployed GIS Data Explorer, a public tool for property research and data extraction.
- Upgraded network switches and wireless access point for increased speed.
- City of Concord Inter-local agreement to host shared Planning and Development software.
- Increased employee technology training opportunities.
- Created and implemented workflow to send out reminder notifications for performance reviews.
- National Association of Counties Digital Counties Survey Award Winner.

CHALLENGES & TRENDS

- Switch to IP security cameras and recordings to meet public record retention policies.
- Maintaining the security and data protection of the enterprise will continue to be an IT challenge.
- Increasing citizen demand for electronic data access and digital interaction with government.

BUDGET HIGHLIGHTS & CHANGES

- Replacement of access/control system, $ 20,000.
- Reductions in the ITS budget relate primarily to health insurance, travel and consultant reductions. Also minor technology equipment and imaging expense were reduced from FY 14 amounts.

Information Technology Services

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	94,008	-	314,551	178,368	178,368	0.00%
OTHER FINANCING SOURCES	51,675	167,850	92,506	-	(167,850)	-100.00%
TOTAL	**$ 145,683**	**$ 167,850**	**$ 407,057**	**$ 178,368**	**$ 10,518**	**6.27%**
EXPENDITURES						
PERSONNEL SERVICES	1,643,479	1,863,656	1,863,656	1,842,982	(20,674)	-1.11%
OPERATIONS	2,039,465	2,153,610	2,392,817	2,046,709	(106,901)	-4.96%
CAPITAL OUTLAY	19,264	72,000	72,000	20,000	(52,000)	-72.22%
TOTAL	**3,702,207**	**4,089,266**	**4,328,473**	**3,909,691**	**$ (179,575)**	**-4.39%**
STAFFING						
FULL-TIME EMPLOYEES	**20.0000**	**23.0000**	**23.0000**	**23.0000**	**0.0000**	**0.00%**

County-wide Goal(s) Supported:

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

Program Goals:

- Promote enterprise information processes by partnering with our customers to deliver quality technology services that effectively and efficiently align with the goals of Cabarrus County.
- Provide access to information resources by providing reliable secure applications and technology infrastructure.
- Protect enterprise information integrity through planning, standards and process management.

Program Strategies:

- Improve inter-governmental processes and reduce duplicate expenditures by providing technology services to schools, municipalities, and volunteer fire districts.
- Review county departments' processes and operational requirements, make technology recommendations based on requirements, and approve all technology related expenditures.
- Engage with customers to improve communication.
- Design, implement and maintain technology infrastructure.
- Monitor network, server, and data accessibility.
- Application Development.
- High Availability and Disaster Recovery.
- IT Service Management (ITSM) Best Practices.

Information Technology Services

Assumptions/Considerations:

- Customer project requests are identified during budget process.
- Customer expectations are in line with the ITS service level agreement.
- Customers/stakeholders do not change the scope of projects.
- Continued funding to update and maintain technology infrastructure.
- Collaborative partnerships are maintained.
- Continued BOC and management support for enterprise technology solutions.
- Community Survey is conducted and awareness questions are asked.
- Departments use the technology solutions provided.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Electronic documents maintained in Laserfiche	6,200,000	7,348,684	9,000,000
# Departments using Laserfiche	17	19	22
# Employment applications received in MUNIS	5,826	3,925	5,000
# Contracts processed in MUNIS	114	288	325
# Sheriff incident and accident reports accessed by public online	NEW	19,285	18,000
% Public class reservations made online	68%	70%	70%
# Clients in DSS case management system	121,378	136,046	145,000
# DSS programs using case management system	39	49	40
# Technology work tickets completed	NEW	16,736	15,000
# Hosted services for external partners	5	7	9
# Electronic plan reviews processed/Number of jurisdictions	NEW	0	275/3
# E911 calls presented to PSAPS	118,191	118,601	118,500
# Library patron internet sessions	59,000	65,953	62,000
# Completed inmate video visitation sessions	16,356	16,061	17,000
# Permit and inspection revenue collected online	530,666	643,470	560,000
Result Measures			
% Customers rate service desk performance on handling request extremely well or very well	NEW	95%	90%
% Customers extremely satisfied or vey satisfied with assistance provided by ITS	NEW	96%	90%
% Customers rate the ITS service desk as extremely or very responsive	NEW	94%	95%
% Customers rate the ITS staff knowledge and attitude a 4 or 5 on a scale of 1-5	NEW	97%	95%
% ITS projects within budget	100%	98%	100%
Impact Measures			
% Citizens aware of opportunities for involvement in decision-making on County issues	42%	49%	45%
# Outreach and emergency phone messages sent successfully	62,664	58,065	60,000
% Webpages updated	70%	70%	70%
# Youtube views	111,158	79,739	100,000
% of E-Newsletters delivered and opened	25.8%	27%	30%

DEPARTMENT CONTACT

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Phone: 704-920-2154

Infrastructure & Asset Management – Administration

MISSION

To provide cost effective maintenance to ensure safe and healthy environments for employees and citizens of Cabarrus County while minimizing operating costs. Customer service is emphasized with constant coordination of activities while requesting input on proposed upgrades or changes.

OVERVIEW

The Administrative Division is responsible for planning, organizing and directing activities of the Infrastructure and Asset Management (IAM) 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: IAM Administration, Building Maintenance, Grounds Maintenance, Facility Services, Fleet Maintenance, Solid Waste, Waste Reduction & Recycling, and Street Sign Maintenance. Other responsibilities include assisting with proper asset management of all county property.

MAJOR ACCOMPLISHMENTS

- The department changed names from General Services (GSA) to Infrastructure & Asset Management (IAM) to more accurately represent the work of the department.
- Hired Assistant Director and continued with plan of succession document generation for incoming personnel

CHALLENGES & TRENDS

- Increase in workload and decrease in labor and materials resources
- Code, safety, and construction work orders have increased significantly over the past years

BUDGET HIGHLIGHTS & CHANGES

- Efficiency savings were found in the Power and Natural Gas accounts.
- During FY 13/14, a DHS staff member was transferred to IAM to better manage fleet services. Complete integration of duties will continue into FY 15.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	33,101	33,000	33,000	33,000	-	0.00%
MISCELLANEOUS	-	-	-	-	-	0.00%
TOTAL	**$ 33,101**	**$ 33,000**	**$ 33,000**	**$ 33,000**	**$ -**	**0.00%**
EXPENDITURES						
PERSONNEL SERVICES	378,071	478,652	478,652	526,079	47,427	9.91%
OPERATIONS	1,097,825	1,640,385	1,604,385	1,220,133	(420,252)	-25.62%
TOTAL	**$ 1,475,896**	**$ 2,119,037**	**$ 2,083,037**	**$ 1,746,212**	**$ (372,825)**	**-17.59%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**6.0000**	**7.0000**	**7.0000**	**1.0000**	**16.67%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Infrastructure & Asset Management – Administration

Program Goal:

- Ensure financial accountability and responsible asset management.

Program Strategy:

- Implement best management practices to lead department into the 21st century; and investigate all avenues to improve customer service per services provided.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
Under development	TBD	TBD	TBD
Result Measures			
Under development	TBD	TBD	TBD
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Phone: 704-920-2145

Infrastructure & Asset Management – Grounds Maintenance

MISSION

Provide clean and safe outdoor facilities, landscaping, parking facilities, and grounds while maximizing their life and providing a productive environment for use by the general public.

OVERVIEW

Provides general grounds maintenance and landscaping improvements to Cabarrus County properties, owned or leased. 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); parking lot and sidewalk repair; tree maintenance; snow and ice removal; collection of leaves; general outdoor facilities maintenance; athletic field preparation and litter pickup. Private contractors perform mowing to public sites (including North Cabarrus Park, Camp Spencer, and Frank Liske Park Soccer Complex). This department also handles initial set-up of various school ball fields.

MAJOR ACCOMPLISHMENTS

- Sheriff's Firing & Training Range Concrete Additions
- Completion of Cox Mill lower parking lot repairs
- Resolved several ADA violations at Frank Liske Park shelters
- Frank Liske Park ball-field renovations (infield and warning track upgrades on two of four fields)
- Completion of Kannapolis Library Landscaping upgrade including tree relocations and installation of required ADA egress sidewalks
- Major asphalt Repair at Frank Liske Park

CHALLENGES & TRENDS

- Increased use of athletic components of the parks
- Increase in number of properties with both new locations and foreclosed properties

BUDGET HIGHLIGHTS & CHANGES

- Rotary Square Maintenance
- Rowan Cabarrus Community College – Cabarrus Business and Technology Center Asphalt Repairs
- Installation of warning tracks on two of the four Frank Liske Park ball-fields
- Installation of 0.5 ADA trail at Frank Liske Park

Infrastructure & Asset Management – Grounds Maintenance

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
EXPENDITURES						
PERSONNEL SERVICES	404,513	423,000	423,000	415,459	(7,541)	-1.78%
OPERATIONS	589,586	751,167	752,046	741,602	(9,565)	-1.27%
CAPITAL OUTLAY	23,000	57,000	53,121	108,000	51,000	89.47%
TOTAL	**$ 1,017,099**	**$ 1,231,167**	**$ 1,228,167**	**$ 1,265,061**	**$ 33,894**	**2.75%**
STAFFING						
FULL-TIME EMPLOYEES	**9.0000**	**9.0000**	**9.0000**	**9.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goal:

- Proper Management of all county grounds to provide a safe environment while meeting the large workload and condensed schedules.

Program Strategy:

- Inspections and prompt response to requests from customers and safety department about potential issues. Provide ongoing improvements to existing areas.

Assumptions/Considerations:

- Average life of products stays the same.
- Property layouts remain the same.
- Level of difficulty remains the same.
- Activity at grounds remains the same.
- County partners submit viable projects.
- Customer expectations remain constant.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Fields managed	41	41	41
% PM vs. % regular maintenance	NEW	NEW	75%
# Acres maintained	370	370	373
# Work orders completed	1,400	1,400	1,400
Result Measures			
% Grouds in expected working order	NEW	NEW	90%
% Timeliness satisfaction	NEW	NEW	75%
% Customer satisfaction with work order	NEW	NEW	80%
Impact Measures			
# Employee compensation claims	NEW	0	0
% Grounds perceived safe and clean	NEW	NEW	90%
# Slips/falls due to unkempt grounds	NEW	0	0

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Phone: 704-920-2145

Infrastructure & Asset Management – Sign Maintenance

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 American Disabilities Act (ADA) and directional signage to support customer department's operability.

MANDATE

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

OVERVIEW

This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County, additionally the Towns of Mt. Pleasant, Midland, and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdiction. This division also installs zoning and public notice signs. In addition to street and zoning signs, this division 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, and then the signs are transferred to aluminum blanks, installed on poles and then taken out into the county for field installation. The street signs that are produced by this division are essential to the 911 services provided by the local authorities, i.e. Sheriff's Dept., Ambulance, City Police and Highway Patrol.

MAJOR ACCOMPLISHMENTS

- Signage packages for Courthouse Annex, Kannapolis Library Meeting Room, and Senior Center Addition/Renovations
- Handling all banners and complex graphic printing "in-house" due to equipment purchases from previous fiscal year

CHALLENGES & TRENDS

- Updated equipment permits staff to make more high quality signs in-house.

BUDGET HIGHLIGHTS & CHANGES

- The minor reductions relate to the health insurance decrease per Board action.

Infrastructure & Asset Management – Sign Maintenance

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 PROPOSED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	4,965	5,000	5,000	10,000	5,000	100%
TOTAL	**$ 4,965**	**$ 5,000**	**$ 5,000**	**$ 10,000**	**$ 5,000**	**100%**
EXPENDITURES						
PERSONNEL SERVICES	111,337	115,927	119,927	115,774	(153)	-0.13%
OPERATIONS	30,459	53,363	54,363	51,001	(2,362)	-4.43%
CAPITAL OUTLAY	19,995	5,000	-	-	(5,000)	-100.00%
TOTAL	**$ 161,791**	**$ 174,290**	**$ 174,290**	**$ 166,775**	**$ (7,515)**	**-4.31%**
STAFFING						
FULL-TIME EMPLOYEES	**2.0000**	**2.0000**	**2.0000**	**2.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Goal:

- To provide quality street, building, and event signage for Cabarrus County.

Strategy:

- Continued retrofit of existing building signage to meet new ADA codes and prompt response to street sign requests.

Assumptions/Considerations:

- Workload for signs allows flexibility to staff to go make repairs.
- Valid requests are made in a timely manner and departments provide the correct request parameters
- NC DOT standards maintain a level of attainment (i.e. breakaway sign mandates)
- Access to proper equipment to fabricate.

Measures:

	FY 2013 ACTUAL	**FY 2014 ACTUAL**	**FY 2015 TARGET**
Output Measures			
# Work orders completed for County and municipality street signs	702	510	600
# Work orders completed for County departments	836	796	800
Result Measures			
% Customer satisfaction signage	NEW	NEW	100%
Impact Measures			
# Valid complaints for NC DOT, municipalities, or emergency services	NEW	NEW	<5

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Infrastructure & Asset Management – Building Maintenance

MISSION

To provide a cost effective and highly efficient preventive maintenance and repair program that supports customer departments in their daily operations thus ensuring asset preservation and optimum use of energy and natural resources within all buildings.

OVERVIEW

This program is responsible for planning, directing and providing cost-effective maintenance and repair for 65 county owned facilities/structures and 2 leased structures. This totals 1,188,226 square feet and houses approximately 770 county employees and 115 NC State and Federal employees. Infrastructure and Asset Management (IAM) ensures building safety and optimum performance by providing preventive maintenance and repair of mechanical, electrical, plumbing heating, air-conditioning, and ventilation systems. Other services include interior and exterior structural repairs, preparing cost estimates and supervising major and minor renovations, repair projects, and specialized maintenance services such as the computerized Heating Ventilation and Air Conditioning control system, pest control, safety and regulatory inspections, emergency generators and elevators.

MAJOR ACCOMPLISHMENTS

- Project Management of construction/renovation/demolition projects: Senior Center, Old Jail, Courthouse Annex, Kannapolis Library and EMS station interior upgrades
- Animal Shelter Installation of Resilient Flooring
- Assumed all maintenance activities at Sheriff's Office & Detention Center

CHALLENGES & TRENDS

- Increase in square footage maintained
- Increase in safety, environmental, and regulatory requirements
- As buildings age maintenance costs increase and issues are more complex to repair.

BUDGET HIGHLIGHTS & CHANGES

- Reductions in the Building Maintenance budget were largely due to decreases in building and grounds projects and architecture costs, as well as efficiency savings in service contracts. Capital outlay is for a cooling unit as back up to three servers for County, Schools and the 911 system.
- Budget reflects projects selected from direct input by all departments after IAM and management review.

Infrastructure & Asset Management – Building Maintenance

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	-	-	-	-	-	0.00%
SALES & SERVICES	45,767	42,000	46,500	42,000	-	0.00%
OTHER FINANCING SOURCES	-	-	61,500	-	-	0.00%
TOTAL	**$ 45,767**	**$ 42,000**	**$ 108,000**	**$ 42,000**	**$ -**	0.00%
EXPENDITURES						
PERSONNEL SERVICES	629,808	657,490	657,490	620,731	(36,759)	-5.59%
OPERATIONS	1,932,530	1,969,121	2,028,121	1,771,962	(197,159)	-10.01%
CAPITAL OUTLAY	-	-	-	15,000	15,000	0.00%
TOTAL	**$ 2,562,338**	**$ 2,626,611**	**$ 2,685,611**	**$ 2,407,693**	**$ (218,918)**	**0.00%**
STAFFING						
FULL-TIME EMPLOYEES	**10.0000**	**10.0000**	**10.0000**	**10.0000**	**0.0000**	**0.00%**

County-wide Goal(s) Supported:

- 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.

Program Goals:

- To provide a high quality level of asset management and project planning with cost efficient strategies.

Program Strategies:

- Proper construction and equipment specification with new buildings and renovations.
- Have target annual projects that increase the life cycle of either the structure or equipment.

Assumptions/Considerations:

- The same staff performs maintenance and repairs. Maintenance takes precedence..
- No unreasonable changes in work requests of staffing levels.
- Customers make rational requests with reasonable expectations
- Appropriate funding
- Customers hold the division to high standards and expect the buildings to be functional all the time.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Work orders completed from TrackIt	NEW	NEW	6,000
Result Measures			
% Customer satisfaction with timely response to emergency issues	NEW	NEW	75%
Impact Measures			
# Public/staff accidents within County buildings and property	NEW	NEW	<5
% Facilities perceived safe, clean, aesthetically pleasing	NEW	NEW	100%

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Infrastructure & Asset Management – Facility Services

MISSION

Responsibility to ensure that all employees, leased spaced tenants, and citizens of Cabarrus County have a clean, orderly, and healthy environment for work, business and recreation.

OVERVIEW

The Facility Services program provides efficient, cost effective facility maintenance services for all Cabarrus County facilities and parks. Responsibilities include: day to day cleaning, assisting with the county recycling program, moving and rearranging furniture, office equipment and files relocation/delivery, refuse removal, transfer of county surplus items, assistance in security of county facilities, disposal of all department's files and records, unloading of delivery trucks, mail courier services, and meeting set-ups. Floor care and furniture cleaning, supply delivery, limited snow and ice removal services are also provided to all county locations by the Facility Services mobile crew.

MAJOR ACCOMPLISHMENTS

- Took over custodial duties at Sheriff's Department Administration building and Courthouse Annex

CHALLENGES & TRENDS

- Increase in square footage due to new buildings

BUDGET HIGHLIGHTS & CHANGES

- The majority of the decrease in Facility Services was due to the decrease in health insurance per Board action and reduction in postage, janitorial supplies, and service contracts due to efficiency savings.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	600	600	600	600	-	0.00%
TOTAL	**$ 600**	**$ 600**	**$ 600**	**$ 600**	**$ -**	**0.00%**
EXPENDITURES						
PERSONNEL SERVICES	973,690	1,013,952	1,015,452	975,863	(38,089)	-3.76%
OPERATIONS	241,933	352,150	356,179	280,260	(71,890)	-20.41%
TOTAL	**$ 1,215,624**	**$ 1,366,102**	**$ 1,371,631**	**$ 1,256,123**	**$ (109,979)**	**-8.05%**
STAFFING						
FULL-TIME EMPLOYEES	**26.6250**	**26.0000**	**26.0000**	**26.0000**	**0.0000**	**0.00%**

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Improve delivery of services, especially cleanliness and appearance of buildings.

Infrastructure & Asset Management – Facility Services

Program Strategies:

- Encourage advance scheduling practices such as work orders, inspections, shared reservations pages, and weekly visits by supervisors.
- Utilize new cleaning equipment, improved approaches, and cleaning techniques while increasing the labor hours utilized in the larger and more populated buildings.

Assumptions/Considerations:

- Customer expectations remain constant by facility.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Work orders completed	358	354	350
Result Measures			
% Customers satisfied or extremely satisfied with services	NEW	NEW	90%
# work orders completed in a timely manner	100.0%	100%	100%
Impact Measures			
% Facilities perceived as safe and clean	NEW	NEW	90%

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Infrastructure & Asset Management – Fleet Maintenance

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 and dependable.

OVERVIEW

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 431 units of equipment, (57% being emergency vehicles) including cars, hybrid vehicles, trucks, SUV's, motorcycles, generators, tractors, mowers, trailers, boats, grounds maintenance equipment and EMS and Sheriff Department emergency vehicles. This program also provides mobile service to each EMS location: Midland, Kannapolis, Mt. Pleasant, Harrisburg, and four Concord locations 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.

MAJOR ACCOMPLISHMENTS

- Fleet Maintenance implemented a new work order and inventory control system within Munis allowing us to better track total vehicle and maintenance costs.
- Ordered and processed the purchasing of 9 cars/service trucks for various County departments.
- Fleet personnel are now trained to install cameras in Sheriff Department vehicles which allows us to keep costs to a minimum.
- Re-installing emergency equipment from an old car to a new car for the Sheriff Department has created a cost savings for that department.

CHALLENGES & TRENDS

- With a continually growing fleet and limited space that includes various makes of vehicles, we continue to strive to provide an excellent level of service.
- The Fleet division is continually looking for cost savings ideas while maintaining the safety of the entire fleet**.**

BUDGET HIGHLIGHTS & CHANGES

- The Fleet Maintenance division is equipped to maintain, modify, or repair all County owned vehicles in-house keeping costs and down time to a minimum.
- Vehicles that are normally budgeted for replacement based on County policy were removed from FY 15 to meet expenditure reduction goals.

Infrastructure & Asset Management – Fleet Maintenance

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	61,584	68,000	68,000	68,000	-	0.00%
MISCELLANEOUS	2,840	-	-	-	-	0.00%
TOTAL	**$ 64,424**	**$ 68,000**	**$ 68,000**	**$ 68,000**	**$ -**	**0.00%**
EXPENDITURES						
PERSONNEL SERVICES	296,123	359,886	359,886	354,832	(5,054)	-1.40%
OPERATIONS	31,976	44,498	44,498	39,606	(4,892)	-10.99%
CAPITAL OUTLAY	163,766	282,000	279,271	-	(282,000)	-100.00%
TOTAL	**$ 491,864**	**$ 686,384**	**$ 683,655**	**$ 394,438**	**$ (291,946)**	**-42.53%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**6.0000**	**6.0000**	**6.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- 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.

Program Goals:

- Reduce down-time and repair costs for all County department vehicles.
- Reduce energy/fuel consumption costs.

Program Strategies:

- Provide thorough, high quality vehicle preventive maintenance program.
- Replace high mileage vehicles with energy efficient and environmentally safe hybrid and/or alternative fuel vehicles.

Assumptions/Considerations:

- The cause of any accident is determined by County Risk Management staff.

Infrastructure & Asset Management – Fleet Maintenance

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Vehicles receiving equipment	216	25	20
# Preventive maintenance work orders	584	545	550
Result Measures			
% of Time Risk Management reports vehicle was not the reason for an accident	New	New	100%
Impact Measures			
% Customers satisfied or extremely satisfied with vehicle dependency	New	New	90%

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Active Living and Parks – Parks

MISSION

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

MANDATE

Enabled by NCGS Articles 18. Parks and Recreation 160A. 350-356

OVERVIEW

The Active Living and Parks Department strives to enhance the quality of life for all patrons whether they utilize the parks for a picnic, a walk, a special event, a nature program, or just to relax and watch the sun set. The Department is responsible for the day-to-day operations and management of three parks consisting of over 300 acres; including personnel and programs coupled with wildlife, flora, and natural resource management. The search for additional land for new parks and/or greenways is on-going.

Programs offered at the parks focus on environmental stewardship, conservancy, nature education, sustainability, fitness, and FUN! The parks consist of playgrounds, trails, picnic shelters, an athletic complex featuring tennis courts, soccer and softball fields, a mini-golf course, paddle boat, kayak and canoe rentals, fishing, camping, cabins, a pool, indoor rental facilities, a disc golf course and similar amenities. Summer day camps and athletic camps are offered, as well as a Jr. Ranger program for 3rd grade students throughout Cabarrus County and overnight programs for Boy Scouts, Girl Scouts and Cub Scouts.

A very successful matching incentive grant program that provides a 50% match for projects that enhance public lands is administered by the Department. Local school-parks are utilized for community youth athletic leagues that are coordinated by the Department. Maintenance for these school parks is funded by the Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

MAJOR ACCOMPLISHMENTS

- 617,246 individuals participated in programs, events or utilized Cabarrus County park facilities.
- Cost per capita for Cabarrus County parks was $9.51 as compared to the $42.03 NC State average.
- Reorganized departmental organization chart to better utilize part-time Park Rangers. From 12 permanent part-time ranger positions to 6 with 6 seasonal part-time positions during peak seasons only.
- Comprehensive Master Plan for the Department was completed during Fiscal Year 2014.
- Received grant funding and added the TRACK Trail program (a National Kids in Parks program) at Camp Spencer Park.
- Began implementing the Americans with Disabilities Act (ADA) plan at Frank Liske Park and continued to work through the planning process for future projects, as well as started the process for Camp Spencer Park.
- Negotiations are underway with FCCA and the City of Concord to enhance the terms of the Frank Liske Park Soccer Complex Continued Use Agreement.
- Continued the Healthy Communities nutrition program and continue to experience growth in healthier choices of concession items (From 27% in FY'12 to 32% currently).
- 3 departmental employees have received National Certification and developed/implemented a series of Hunter Education classes.
- Implemented new Nature Photo and Astrology programs and hosted a "Girl's Night Out" dinner in partnership with the Senior Centers to promote more park utilization by older adults.
- Installed new tennis court lighting at Frank Liske Park.
- Completed the development of an 18 target championship disc golf course at Frank Liske Park

Active Living and Parks – Parks

- Installed additional ball field backstop netting at softball complex to increase spectator safety.
- Selected as one of 4 facilities in the United States to host a US National Women's Team Soccer Camp.

CHALLENGES & TRENDS

- Adapting to meet the changing needs and/or demands of the Baby Boomers as over 10,000 Americans reach the age of 65 each day (and will continue to through 2030) continues to be a challenge for all service providers.
- Meeting the increasing demand for parks, programs and the protection of natural resources during difficult economic times continues to be extremely challenging. Since the loss of part-time staff through the RIF in 2010 park participation has increased over 275,500 patrons per year.
- Meeting revenue expectations associated with the operational costs of the pool is difficult due to the contractual agreement with the Boys and Girls Club that provides free access for 60 campers per hour to the pool, 5 hours per day, 5 days per week for 7 weeks each summer, thus limiting capacity to accommodate additional paying participants.
- Subsidizing the operational costs of the soccer complex due to the current Agreement with FCCA.
- The trend to stay close to home for vacations ("staycations") is declining due to improvement in the economy. This is having a negative impact on participation numbers throughout the Parks and Recreation programs.
- Over the past several years capital and/or maintenance projects have been put on hold or pushed back until a later date creating maintenance deficits and prolonging operations at a status quo basis. As the economic recovery begins, funding these infrastructure development projects will make new operations/development funds scarce.

BUDGET HIGHLIGHTS & CHANGES

- The Board of Commissioners amendment reduced funding for four temporary Recreation Facility Operators and part-time Park Rangers which equated to .567 FTE. Other reductions relate to health insurance, travel and the master plan consulting performed in FY 14.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	314,961	289,600	289,600	310,400	20,800	7.18%
MISCELLANEOUS	27,011	-	60,831	50,000	50,000	0.00%
OTHER FINANCING SOURCES	-	-	16,126	-	-	0.00%
TOTAL	**$ 341,972**	**$ 289,600**	**$ 366,557**	**$ 360,400**	**$ 70,800**	**24.45%**
EXPENDITURES						
PERSONNEL SERVICES	906,107	960,641	954,701	930,566	(30,075)	-3.13%
OPERATIONS	323,941	388,499	410,565	351,653	(36,846)	-9.48%
CAPITAL OUTLAY	130,649	50,000	110,831	50,000	-	0.00%
TOTAL	**$ 1,360,697**	**$ 1,399,140**	**$ 1,476,097**	**$ 1,332,219**	**$ (66,921)**	**-4.78%**
STAFFING						
FULL-TIME EMPLOYEES	**17.8280**	**18.3950**	**18.3950**	**17.8280**	**-0.5670**	**-3.08%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Active Living and Parks – Parks

- 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.

Program Goals:

- Enhancing quality of life by providing programs, preserving land and developing parks.
- Provide safe and clean facilities and amenities for satisfied customers while working toward ADA compliance.
- Use resources wisely and responsibly by maximizing the value of the county expenditure.
- Increase senior participation and programs in all parks.
- Increase visibility of Active Living and Park's programs and facilities.

Program Strategies:

- Provide programs, preserve land, and develop parks.
- Complete inspections and gather patron feedback.
- Create community partnerships.
- Survey senior residents to gauge their needs and wants.
- Utilize all available resources.

Assumptions/Considerations:

- Adequate funding to provide professional, well-trained staff.
- Additional staff is needed to adequately manage/oversee North Cabarrus Park as well as to operate the boat rental program at Camp Spencer Park that was closed after the RIF in 2010
- Outdated reservation software is difficult for staff and the public to use and prohibits online registration which creates an inefficient use of staff time to process telephone reservations.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# of programs	194	180	108
# of participants	5,190	5,200	5,200
# of facility reservations	1,924	2,000	2,000
Result Measures			
% customer satisfaction	98%	98%	100%
% customers consider facility/program safe	95%	95%	100%
Reported accidents	21	20	0
Impact Measures			
# of programs that promote active lifestyles and increased physical activity	220	225	225
% of participants that believe they have increased their knowledge of nature and the environment	81%	85%	85%

DEPARTMENT CONTACT

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Active Living and Parks – Senior Centers

MISSION

To enrich the quality of life for persons of all ages and abilities by providing high quality recreation, education and social opportunities in harmony with natural resource preservation.

OVERVIEW

The primary focus of the Senior Centers is to offer health promotion programs, educational workshops and classes, recreation programs, special events, disease prevention and management education, Cabarrus Senior Games, coordinated volunteer opportunities, socialization and other options to promote quality of life through healthier, more active and engaged lifestyles. Wellness and prevention are areas of focus as we enter the Baby Boomer explosion of 10,000 Americans turning 65 each day until 2030. The Centers staff works to keep patrons healthy, at home, out of assisted living/nursing homes, and off government assistance

Two Senior Centers are operated by the Active Living & Parks Department, offering amenities that include multi-purpose rooms, computer lab, classrooms, fitness centers (3), game room, commercial kitchens, picnic shelter, walking trail, bocce courts, horseshoe pits, shuffleboard courts and rental facilities (indoor and outdoor). Partnerships with community organizations (LunchPlus Club, Health Alliance, Healthy Lives Healthy Futures Grant, churches, YMCAs, etc.) have been developed to provide additional health promotion and education programs, classes and special events.

MAJOR ACCOMPLISHMENTS

- Opened newly renovated Concord Senior Center
- Senior Centers successfully transitioned into the Active Living & Parks Department.
- Healthy Lives, Healthy Futures received the 2012 President's Council on Fitness, Sports and Nutrition (PCFSN) Community Leadership Award.
- Shade structures installed over seating area of two bocce courts along with fencing and sidewalks at the Concord Senior Center.
- Cabarrus Senior Games experienced a 57% increase in registered participants including 72 first time participants for a total of 236 individuals.
- Scholarship program for classes offered at the Senior Centers and LunchPlus Clubs was implemented. Scholarship funds come from fundraising events.
- Girl's Night Out monthly program began with over 30 participants per night in the first 5 months.
- Cabarrus County benefits from forty fitness classes coordinated weekly by the Senior Centers
- County dollars ($25,760) saved in provision of 1,610 wellness classes through community partnerships and use of volunteer instructors
- Continued partnership with DHS to provide Seniors' Health Insurance Information Program (SHIIP) program assistance at the Concord Senior Center.
- Continued partnership with AARP to provide free income tax preparation assistance.
- Coordinated Senior Health and Wellness Day with 842 participants

CHALLENGES & TRENDS

- Renovations, improvements and additions at the Concord Senior Center will enhance future program opportunities, but have provided programming and staff challenges during the process.
- How to engage the growing number of senior residents; determine their wants and needs; and procure funding to meet the desired outcomes.
- Support staff relocated to provide assistance to DHS, requiring program and administrative staff at the Concord Senior Center to provide coverage for support staff roles 22.5 hours per week for 2 months.
- Senior Center Program Staff experienced first time involvement in budget development and implementation.

Active Living and Parks – Senior Centers

BUDGET HIGHLIGHTS & CHANGES

- Due to the end of grant support and the reduction of interest by families of children with chronic illness or disabilities, the Family Friends Program will be eliminated in FY2015.
- Cost analysis and revenue sheets now include actuals for preceding budget year, providing better resources for FY15 budget planning for program staff.
- Healthy Lives, Healthy Futures Grant cycle ends mid FY15 which will allow partial duty reassignment for Wellness Coordinator to provide programs for all ages.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	105,637	111,049	110,952	98,633	(12,416)	-11.18%
SALES & SERVICES	129,599	121,500	121,500	120,802	(698)	-0.57%
MISCELLANEOUS	25,048	18,754	18,754	9,773	(8,981)	-47.89%
OTHER FINANCING SOURCES	-	-	12,238	-	-	0.00%
TOTAL	**$ 260,284**	**$ 251,303**	**$ 263,444**	**$ 229,208**	**$ (22,095)**	**-8.79%**
EXPENDITURES						
PERSONNEL SERVICES	338,301	380,369	379,569	372,112	(8,257)	-2.17%
OPERATIONS	161,070	207,349	253,980	192,043	(15,306)	-7.38%
CAPITAL OUTLAY	-	-	5,800	-	-	0.00%
TOTAL	**$ 499,372**	**$ 587,718**	**$ 639,349**	**$ 564,155**	**$ (23,563)**	**-4.01%**
STAFFING						
FULL-TIME EMPLOYEES	**5.9500**	**5.9500**	**5.9500**	**5.9500**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- 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.

Program Goal(s):

- Preserve and enhance quality of life for older adults and adults with disabilities.
- Provide safe, clean facilities and amenities to maintain and restore the well-being of older adults and adults with disabilities.
- Use resources wisely and responsibly to maximize the value of the Senior Centers.

Program Strategies:

- Provide high quality programs and events.
- Regular Inspections of the facilities.
- Working with Infrastructure and Asset Management (IAM) as needed to ensure facilities are maintained.
- Research on best exercise equipment to maintain physical abilities.
- Provide fitness assessments and classes to maintain mental and physical abilities.
- Create partnerships with individual instructors and other community programs.

Active Living and Parks – Senior Centers

Assumptions/Considerations:

- Stable funding levels
- Customer needs remain constant
- Adequate qualified staff, equipment and program resources
- Support from other County departments

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# of programs	822	825	825
# of participants	62,672	62,000	64,000
# of new participants	448	500	500
Result Measures			
% customer satisfaction	NEW	85%	100%
% customers consider facility/program safe	NEW	85%	100%
Reported accidents	8	8	0
Impact Measures			
% increased knowledge from programs	NEW	85%	95%
% who believe they have maintained or increased independence	NEW	85%	95%
% who believe senior centers programs enhance their health	NEW	85%	95%

DEPARTMENT CONTACT

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Library System

MISSION

The Cabarrus County Public Library will provide for the cultural, educational and recreational needs of all citizens of Cabarrus County by providing equal access to a variety of books, materials, programs and other resources and information that meet and exemplify the diverse needs of those we serve. We will provide a customer service oriented, knowledgeable and well trained staff that will promote the enjoyment of reading and support the pursuit of lifelong learning.

MANDATE

Public Library service is NOT mandated. In order to be eligible to receive funds, resources and services from the State Library of NC the qualifications laid out in **07 NCAC 02I .0201** must be met.

OVERVIEW

The library system consists of four libraries – Concord, Harrisburg, Kannapolis and Mt Pleasant. The library offers books and audio-visual items for checkout, Reader's Advisory services, public computers and Internet access, eResources, programs for children, teens and adults, Summer Reading Programs, and an Outreach program for the homebound. A Midland Library is anticipated in FY 2016

MAJOR ACCOMPLISHMENTS

- Encouraged and motivated children and families to read for pleasure; helped school age children maintain their reading skills during the summer; introduced children and their families to the resources of the library. 4,102 children, 921 teens and 1,541 adult participated in the Summer Reading Programs.
- Over 1,500 programs for children, teen and adults were offered to over 30,000 participants.
- Continued partnership with Cabarrus Literacy Council and its Adult Basic Literacy program.
- Hosted a 4-County Community Read Program in spring 2014, featuring the book *Mr. Penumbra's 24-Hour Bookstore* by Robin Sloan. There were over 60 events and 3 contests. Partners included libraries, colleges and parks in Cabarrus, Davidson, Rowan, and Stanly Counties.
- In October 2013 the library conducted its second annual patron survey. Results showed that 98.2% of respondents are very satisfied or extremely satisfied with library services.
- Lesson plans for over 20 computer classes for the public were developed and staff learned best practices for teaching those classes consistently throughout the library system.
- Renovations of the meeting room at the Kannapolis Library were completed. Acoustical treatments were added to the Auditorium at the Concord Library to improve sound quality.
- Staff training continued with an emphasis on customer service and Reader's Advisory methods. A yearlong promotion of eResources resulted in increased use of each eResource by 100%.

CHALLENGES & TRENDS

- Challenges: Providing additional programs for the public is a challenge due to limited number of staff and limited evening hours; More updated books and materials are needed to meet the needs of the public. During fiscal year 2014 over 100,000 books and materials were placed on hold by library patrons, sometimes creating long wait times for new books; Convenient library locations for all residents. The desire for continued improvements, impatience with technology and hours open to the public all impact patron satisfaction with library services.
- Trends: The library will continue to provide customer service and other training to staff in order to provide the best service possible to library users. Marketing of services and resources is a high priority.

Library System

BUDGET HIGHLIGHTS & CHANGES

- The Board of Commissioners amendment eliminated funding for four Concord librarians which was slightly offset by the addition of .3 FTE for the Kannapolis Library and .025 in additional mail courier hours.

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BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - GRANTS	162,614	175,227	258,670	175,227	-	0.00%
SALES & SERVICES	150,469	141,300	142,909	145,000	3,700	2.62%
MISCELLANEOUS	200,000	-	-	-	-	0.00%
OTHER FINANCING SOURCES	-	-	272,293	-	-	0.00%
TOTAL	**$ 513,083**	**$ 316,527**	**$ 673,872**	**$ 320,227**	**$ 3,700**	**1.17%**
EXPENDITURES						
PERSONNEL SERVICES	1,877,515	1,954,915	2,006,132	1,685,639	(269,276)	-13.77%
OPERATIONS	509,822	378,167	636,055	424,765	46,598	12.32%
CAPITAL OUTLAY	13,364	-	48,240	-	-	0.00%
TOTAL	**$ 2,400,701**	**$ 2,333,082**	**$ 2,690,427**	**$ 2,110,404**	**$ (222,678)**	**-9.54%**
STAFFING						
FULL-TIME EMPLOYEES	**34.8750**	**34.9000**	**35.9000**	**31.2250**	**-3.6750**	**-10.53%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goal(s):

- Improve library experiences.
- Provide the best service by putting the needs of library users first.
- Promote library programs and services in order to effectively reach all populations.

Strategies:

- Improve processes.
- Train staff well.
- Expand and diversify distribution methods throughout the County.

Assumptions/Considerations:

- Satisfaction is generally affected by impatience with technology, hours open to the public, desire for continued improvements.
- Customer Service Training is a priority for library staff annually.
- More evening hours and staff are needed to meet patron needs regarding programming.
- Significant increase in circulation will require an increase in budget to purchase more materials. Already an average of 100,000 items are placed on hold annually.
- Significant increase in program attendance will require more staff/hours open to the public.
- Significant increase in library visitors will require more hours open to the public.

Library System

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# of items circulated per capita	3.864	3.864	3.9
# of program attendance	28,701	31,062	31,500
# new library cards issued	8,859	8,659	8,900
% increase in newsletter subscribers	106%	75%	70%
# annual door count per capita	2.32	2.32	2.37
Result Measures			
% increase in library users EXTREMELY satisfied with library services overall (% library users EXTREMELY satisfied with library services overall)	NEW	0.6% (64.4%)	0% (64.4%)
% increase in library users EXTREMELY satisfied with customer service at the Library (% library users EXTREMELY satisfied with customer service at the Library)	NEW	6.1% (65.1%)	3% (68.1%)
% increase in library users EXTREMELY satisfied with library programs overall (% library users EXTREMELY satisfied with library programs overall)	NEW	1.6% (58.8%)	0% (58.8%)
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

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Cabarrus Arena & Events Center/Visitor Events

MISSION

The mission of the Cabarrus Arena & Events Center is to provide a safe, clean, versatile, and user-friendly facility and environment that supports a broad range of entertainment, cultural, educational, and informational events which promote the community and provide economic opportunities within Cabarrus County.

OVERVIEW

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, consumer shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

The Cabarrus Arena and Events Center 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.

Cabarrus County provides $ 10,000 in funding for visitor events to further economic activity in the County.

MAJOR ACCOMPLISHMENTS

- Lowered the budgeted operating deficit of the facility for the ninth consecutive year.
- Quality of events continues to improve.
- Absorbed increased operating expense increases due to the age of the facility without a budget increase.

CHALLENGES & TRENDS

- The local market is saturated with direct competitors, most of whom have a competitive advantage because of their location. The most effective strategy to overcome this disadvantage has been through an aggressive fee structure.
- Repair and maintenance expenses continue to increase as the facility has been in service for over ten years.

BUDGET HIGHLIGHTS & CHANGES

- The Board of Commissioners reduced the contribution to the Arena Fund by $ 335,000. This was offset partially by allocating an additional $95,000 of funding from the Cabarrus County Tourism Authority and budgeting $ 46,279 of Arena Fund balance. Operational expenses were cut $ 278,721 in the fund overall with reductions of $ 283,049 in the Arena and Visitor events areas and an increase of $ 4,328 in the Fair area.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
OTHER FINANCING SOURCES	879,692	887,830	988,818	609,109	(278,721)	-31.39%
TOTAL	**$ 879,692**	**$ 887,830**	**$ 988,818**	**$ 609,109**	**$ (278,721)**	**-31.39%**
EXPENDITURES						
OPERATIONS	823,409	918,338	1,019,326	635,289	(283,049)	-30.82%
TOTAL	**$ 823,409**	**$ 918,338**	**$ 1,019,326**	**$ 635,289**	**$ (283,049)**	**-30.82%**

Cabarrus Arena & Events Center/Visitor Events

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- 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.

Program Goal(s):

- Reduce the operating subsidy from the County's General Fund.
- Increase revenue.
- Increase the number of individual events taking place at Cabarrus Arena.
- Provide a level of service that entices show owners/promoters to hold their event at Cabarrus Arena.
- Serve the community as a good corporate citizen.

Strategies:

- Increase profitable events through creative strategies.
- Capture reimbursable costs.
- Self-produce or co-promote events.
- Increase ancillary revenues.
- Promote a culture of cost efficiency.
- Develop a comprehensive repair & replacement plan that includes CIP and ongoing R&M.
- Analyze existing event matrix and recent history for open dates.
- Develop relationships with new and appropriate risk takers.
- Develop competent staff through training.
- Increase safety programs and culture.
- Provide fundraising opportunities for civic groups, allowing non-profit and governmental entities to host events at discounted rates.
- Aggressively recruit and employ disabled persons.
- Maintain a leadership presence with various civic organization and charitable agencies.

Assumptions:

- County policy is for Arena complex to host diverse, high-quality events with value of the facility not judged solely on profitability.
- Gradual reduction in operating deficit is acceptable
- Arena should function as a stand-alone entity as much as possible
- Economic impact of Arena events is a factor in reviewing facility performance
- Event quality should not be sacrificed to drive event activity
- Charges for rent and services are kept near current levels to mitigate competitive disadvantage because of venue's geographic location
- Current level of promoter risk is acceptable for self-produced or co-promoted events
- Low-level maintenance work is performed by Arena staff with Cabarrus County IAM or its designee performing all other maintenance work
- Administrative and personnel policies follow similar county policies where possible
- Number and complexity of events remains static
- The established sales process remains appropriate.
- Venue marketing is limited to static advertisements in trade publications, social media, and local publications.
- Arena's caterer provides all food and beverage for events.

Cabarrus Arena & Events Center/Visitor Events

Measures:

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Output Measures			
Gross Revenue	$2,563,819	$ 2,985,799	$ 2,542,927
# Unique events	120	128	134
# Self-produced events	1	2	2
Net Income for Self-produced events	$7,926	$ 20,689	$ 36,079
# Average employees	53.28	57	55
Hours worked	53,163	52,630	52,630
Hours worked by civic groups	6,951	8,867	9,000
# Disabled employees	18	24	24
Hours worked by disabled employees	2,696	2658	2700
# Accident/indent reports	12	14	12
# Work days missed because of injury	2	0	0
Result Measures			
Budgeted operating deficit	$693,530	$ 667,332	$ 542,628
Actual operating deficit	$677,607	$ 545,965	
Event days	226	236	225
Event attendance	270,499	266,490	261,533
Civic group fundraising from working at Arena	15	14	15
Maintenance Expenses managed by Arena not included in County IAM budget	$288,821	$ 265,280	$ 191,600
$ to Civic groups participating	$57,107	$ 73,187	$ 75,000
Impact Measures			
# Events hosted by governmental and non-profit groups	35	39	40
$ In-kind contributions to governmental and non-profit groups	$445,881	$ 491,548	$ 500,000
# Repeat events	70	79	80
% Favorable promoter surveys	100%	100%	95%

DEPARTMENT CONTACT

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Fair

MISSION

To provide a safe, family, fun-filled experience through educational and agricultural exhibits, amusement rides, and entertainment for all citizens.

OVERVIEW

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 50th Annual Cabarrus County Fair was held at the new facility in 2001 and the fair celebrated its 60th anniversary in 2012. Both were an overwhelming success. Fair participation has gained steadily over the last ten years.

MAJOR ACCOMPLISHMENTS

- The Fair experienced its 3rd largest attendance day ever (21,394 in 2012, 18,899 in 2011) with attendance of 18,896 on the first Saturday of the Fair
- Received 17 International Awards from the International Association of Agricultural Fairs and Expos (IAFE)
- Received 2 State Awards from the North Carolina Association of Agricultural Fairs (NCAOAF)
- Received a Special Recognition by the NCAOAF for continued efforts with the NC State Fair
- Recognized with a Best of Division award from the IAFE for agriculture

CHALLENGES & TRENDS

- Economic Climate
- Thunderstorms on Thursday during the fair
- Patrons increasingly utilize the free or discounted admission days

BUDGET HIGHLIGHTS & CHANGES

- The projections continue to remain conservative due to the current economy and the potential of weather challenges during fair time.

Fair

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	690,141	616,500	616,500	616,500	-	0.00%
INVESTMENT EARNINGS	2,358	1,000	1,000	1,000	-	0.00%
MISCELLANEOUS	8,293	10,500	10,500	10,500	-	0.00%
TOTAL	**$ 700,791**	**$ 628,000**	**$ 628,000**	**$ 628,000**	**$ -**	**0.00%**
EXPENDITURES						
PERSONNEL SERVICES	104,354	115,727	115,727	118,467	2,740	2.37%
OPERATIONS	468,876	481,765	481,765	483,353	1,588	0.33%
CAPITAL OUTLAY	-	-	-	-	-	0.00%
TOTAL	**$ 573,230**	**$ 597,492**	**$ 597,492**	**$ 601,820**	**$ 4,328**	**0.72%**
STAFFING						
FULL-TIME EMPLOYEES	**1.6700**	**1.6700**	**1.6700**	**1.6700**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- 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.

Program Goal(s):

- Increase advance gate and carnival sales revenues and attendance.
- Continue to provide a safe and fun environment for fair patrons.
- Increase the number of fair exhibitors and entries (livestock, education/competitive exhibits, contest participants, etc.) to encourage community participation and to provide entertaining educational opportunities.
- Increase sponsorship revenues and offset fair expenses through in-kind partnerships, while providing partners with advertising and marketing to approximately 80,000 patrons.

Strategies:

- Market the fair through various advertising mediums with the most impressions (return on investment).
- Proactively work with local and state agencies to limit safety incidents.
- Work effectively with the carnival company (rides and games), vendors, volunteers and staff to ensure a memorable experience that provides exceptional customer service to patrons.
- Evaluate the most return (number of entries) the fair receives from each of the current marketing methods for obtaining fair entries. Additionally, reviewing existing low entry categories and replacing those with new entry categories with more potential for growth.
- Focus on creatively reaching out to community businesses to tailor mutually beneficial individualized agreements that have the potential to offset fair expenses and/or increase revenues.

Fair

Assumptions:

- Patrons continue to show interest and attend the fair each year. Staff turnover remains low.
- Good weather and economic climate.
- Ability to obtain necessary volunteers, staff, and vendors' involvement in light of outside conflicts.

Measures:

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Impact Measures			
Percentage of satisfaction from customer satisfaction surveys	NEW	NEW	75%
Number of safety-related incidents during the fair	1	0	0
Result Measures			
Number of fair patrons	85,464	81,621	90,000
Advance carnival sales	$45,465	$51,555	$55,000
Advance gate sales	$12,483	$13,345	$14,000
Output Measures			
Number of exhibitors entering items into the fair (participants)	819	883	875
Number of individual entries (items) submitted into the fair	3,776	4,207	4,200
Free gate entry opportunities	33,368	28,794	30,000
In-kind or trade sponsorships to increase cost savings and local business opportunities	$10,900	$11,850	$12,000

DEPARTMENT CONTACT

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Sheriff

MISSION

Providing Professional Law Enforcement Services to keep Cabarrus County as a safe and decent place to work live and raise a family.

MANDATE

North Carolina Constitution and NCGS 62.

OVERVIEW

This service is mandated by the North Carolina Constitution and North Carolina General Statute 62. The level of service is not mandated. 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 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 182,000 people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 113,000 (81,000/CPD, 32,000/KPD) people who reside in a total geographical area of 92 square miles in Cabarrus County. This leaves over 69,000 people scattered out over 275+ square miles for which the Sheriff's Office provides all law enforcement services. In addition to duties normally recognized as law enforcement duties, the Sheriff is responsible for the courts (Bailiffs) and courthouse security, transportation of prisoners to state prison units, transportation of involuntarily committed mental patients to 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. Within the Sheriff's Office, there are 11 divisions (not including specialty units such as: SWAT team, Bomb Squad, Honor Guard, Special Vehicle/ATV Team, Negotiators, etc.) and 337 officers and employees. The Sheriff has many other statutorily assigned duties.

MAJOR ACCOMPLISHMENTS

- Crime Index - continues to outperform most surrounding counties and counties statewide based on county size and per capita.
- Grants and Donations – utilized grants and donations to help maintain operations. Grant and donations included: Miriam Hayes Foundation, NADDI, NC Department of Justice, Walmart and Norfolk Southern.
- The Cabarrus County Sheriff's Office's commitment to excellence is exemplified by Officers through conduct in the line of duty earning the distinctions of Medal of Valor, Certificates of Bravery and Life Safety Awards

CHALLENGES & TRENDS

- Staffing – maintaining top quality officers has become increasingly difficult with the current pay scale and benefits level. In a competitive employment market recruiting new and experienced officers has become a challenge. This was a priority in our last budget that has not been addressed and could decrease agency services, thus presenting liability and threatening quality of services.
- Legislative changes – Related to the legality of payouts in gaming, entertainment and sweepstakes, increasing the related enforcement responsibilities.
- Technology – Advancements in technology create the need for additional and ongoing training and the need for the most up-to-date equipment and software. Tracking cyber activity and processing cyber evidence requires maintaining the most advanced level of knowledge and technology.

Sheriff

BUDGET HIGHLIGHTS & CHANGES

- During FY 14 Nine School Resource Officers were added who were partially funded by a State grant that flows through the Cabarrus School system. These costs were annualized in the FY 15 budget. The grant for FY 15 is $ 498,000.
- Capital Outlay declined due to reductions for vehicles for new employees funded in FY 14 original budget. The school resource officers are primarily utilizing older vehicles previously scheduled for retirement.
- In the 2015 budget, it is imperative to implement a 3-5% salary increase for all employees. Over the past 5 years, the County budget has included only one merit raise, combined with 3 years of hiring freezes and included only 2 small Cost of Living Adjustments. Employees have accepted these challenges without any loss of dedication to their jobs. However, after five years, morale is sinking; personal financial resources have continued to decline due to unchanged wages and increased cost of living. Eventually it may threaten quality of services. When economic times are difficult, the demand for law enforcement services tend to increase, thus we are requiring "more" services from already insufficient staffing. Other law enforcement agencies, in particular, the other 2 local agencies (CPD and KPD) have not experienced the measure of budget restraints that Cabarrus County Sheriff's Office has in the last four years. As a result, we are competing with these local agencies in the employment market; salary and benefits will often be the deciding factor in recruiting and retaining top quality officers. Therefore we must make competitive salaries, merit raises and COLAs a top priority for this budget year.
- If equipment and technological challenges are not maintained at optimal level, it will greatly reduce agency/officer preparedness and readiness.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	268,368	196,000	474,660	709,500	513,500	261.99%
PERMITS & FEES	132,400	113,000	113,000	126,545	13,545	11.99%
SALES & SERVICES	1,548,658	1,605,925	1,605,925	1,794,023	188,098	11.71%
MISCELLANEOUS	21,250	-	5,000	-	-	0.00%
OTHER FINANCING SOURCES	-	-	188,757	-	-	0.00%
TOTAL	**$ 1,970,675**	**$ 1,914,925**	**$ 2,387,342**	**$ 2,630,068**	**$ 715,143**	**37.35%**
EXPENDITURES						
PERSONNEL SERVICES	8,563,600	9,582,714	9,736,885	9,962,268	379,554	3.96%
OPERATIONS	1,395,441	1,794,908	2,282,640	1,728,834	(66,074)	-3.68%
CAPITAL OUTLAY	312,241	563,900	465,331	310,888	(253,012)	-44.87%
TOTAL	**$ 10,271,282**	**$ 11,941,522**	**$ 12,484,856**	**$ 12,001,990**	**$ 60,468**	**0.51%**
STAFFING						
FULL-TIME EMPLOYEES	**145.7500**	**156.7500**	**165.7500**	**165.7500**	**9.0000**	**5.74%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

- Improve delivery of services.
- Achieve efficiencies in productivity and costs.

Sheriff

Program Strategies:

- Provide adequate staffing with professional, highly qualified employees.
- Improve preparedness by expanding our communication channels.
- Improve response times, set, and encourage meeting goals suitable to maximize safety.
- Adhere to the Standardized Operating Procedures, NC Regulations and Guidelines and County Purchasing Policy and Procedures.
- Scrutinize contracts for accuracy and re-negotiate to maximize savings and delivery of service through a balance in quality of service at an economical price.
- Improve and review Internal Control Policies regularly.
- Develop, implement, and utilize multi-year plans for replacement or retirement of aging, expired, or obsolete assets.
- Implement practices that maximize efficiency and cost effectiveness.
- Utilize external resources as force multiplier, e.g. annex stations throughout the County, State and Federal task forces, partner agency programs, mutual aid agreements, grants, etc.

Measures:

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Law Enforcement Data			
Patrol Calls for Service	40,680	41,085	42,000
Animal Control Calls for Service	7,002	7,088	7,000
Inmate Transports	968	757	750
Mental Transports	716	738	750
Total	49,366	49,668	50,500

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Response Times			
Emergency Response Times	7:15	7:35	7:00
Non-Emergency Response Times	10:19	10:17	11:00

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Law Calls by Zone			
Northeastern Cabarrus County / 236	4,799	4,631	4,700
Central Cabarrus County / 245	6,581	6,693	6,700
Mt. Pleasant Town Limits / 253	2,563	2,426	2,500
Southern Cabarrus County / 261	5,148	4,513	4,600
Midland Town Limits / 265	3,033	3,591	3,700
Lake Don T. Howell / 269	144	132	150
Northwestern Cabarrus County / 270	4,163	4,416	4,500
Harrisburg Town Limits / 287	6,219	6,682	6,800
Harrisburg Vicinity / 288	3,452	2,698	2,700
City of Concord / CPD	9,999	10,207	10,350
Kannapolis / KPD	3,140	3,409	3,500
All Other	125	270	300
TOTAL CALLS	49,366	49,668	50,500

Sheriff

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Administrative			
# of Concealed Permit Requests	2,792	3,015	3,050
# of Concealed Permits Approved	2,745	2,960	3,000
# of Gun Permit Requests	3,658	1,618	1,700
# of Gun Permits Issued	7,090	3,070	3,400
# of Civil Papers Received	21,056	19,597	20,000
# of Civil Papers Served	17,177	15,806	16,000
% of Civil Papers Served	82%	81%	80%

DEPARTMENT CONTACT
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Sheriff – Jail

MISSION

"Providing Professional Law Enforcement Services to keep Cabarrus County as a safe and decent place to work live and raise a family".

MANDATE

NCGS 153A-218, 162-22, State and Federal Regulations: North Carolina Minimum Standards for Jail and Local Confinement Facilities.

OVERVIEW

The Cabarrus County Sheriff's Office opened an Annex in 2007 and a new Detention Facility in 2011. The new Detention Facility is comprised of 6 different housing units and each unit contains 4 pods. The total number of beds available in the new Detention Center is 569. The Annex is made up of 4 pods and has 96 beds thus creating a maximum bed capacity of 665. Currently only 5 of the 6 housing units are open, which provides us 473 available beds. The Annex and 1 of the housing units in the new Detention Center are currently not open because of lack of staffing. The new housing units are maximum security facilities located at 30 Corban Ave. SE. The Annex is located at 20 Corban Ave. SE, beside the Sheriff's Office. The Detention Center serves all of Cabarrus County and is the only local confinement facility in the county.

The upkeep of the inmates housed in each of these jails is almost entirely self-contained within the custodial environment. Mandated programs such as food, laundry, minor health care, mental health assessments, recreation, visitation, mail, telephone, access to legal representation, etc. are provided 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 areas 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 located in the new Detention Center. The food is prepared, portioned and served according to jail and health standards. The Detention Center food service is provided by Aramark, Inc. under contract with Cabarrus County.

Under the supervision of the Sheriff of Cabarrus County, the Detention Center 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. To operate outside of these standards would absolutely invite a federal lawsuit in which Cabarrus County could not possibly be a winner. Jail related lawsuits are a serious problem in this state and throughout the United States. The Sheriff does everything possible to protect against possible lawsuits.

The Cabarrus County Detention Center holds inmates meeting the following classifications:

- State Pre-trial Detainee's.
- County Prisoners – 1 day to 30 day sentence.

Sheriff – Jail

- Sentenced State Prisoners – Over 30 day sentences.
- Civil Contempt/Compliance Detainee's.
- Custody Orders.
- N.C. Misdemeanant Confine Program (SMCP)-housing inmates with sentences of 91-180 days with reimbursement.
- Federal ICE Inmates – held up to 72 hours, with federal reimbursement.

The Cabarrus County Detention Center is well-managed and provides cost effective operations. As with all jails in North Carolina, predicting the future within jail environments is impossible. Outside demands may require changes in current operating conditions. When or if this occurs, jail overcrowding is managed by the Sheriff and Detention Center Staff as wisely as possible. The County Commission and County Managers Office remain informed of any unique developments, as they may arise.

MAJOR ACCOMPLISHMENTS

- Using Grant funding, continued to employ a Re-entry Coordinator to manage inmate programs and coordinate Project Re-entry. Project Re-entry is an initiative that is the first of its kind in County Detention facilities. This began in February of 2012.
- Using community volunteers, we were able to increase our inmate program offerings from five (5) the year before to eight (8).
- Approximately 175 inmates per week participated in our inmates programs in calendar year 2013. This was an increase from the previous year. This was an increase from the previous year.
- We utilized 50 volunteers who provided 2,250 hours, with a value of $22.55 per hour, providing a value of $50,738. This was an increase from the previous year.
- Worked to complete an Inmate Library using donated books from the community. Library will be staff by volunteers once fully implemented. Library is expected to be operating before the end of this fiscal year.
- Continued participation in the North Carolina State Misdemeanor Confinement (SMCP) that started as a pilot in December 2011.
- Continued participation in the 287(g) Illegal Immigrant Program which allows certified Officers to place deportation orders on those people who are arrested and found to be in this country illegally.

CHALLENGES & TRENDS

- Maintaining the level of safety and security of the facility during high population months. History shows that our inmate population spikes every year during late summer to December. Each year the spike is higher than the year before and this year was no different. This also leads to the consideration of opening the sixth (6th) unit of the main housing unit sooner than intended.
- Managing staff turnover that has increased in the last year to make sure the safety and security of the facility is maintained. Staff turnover has been attributed mainly to employees finding jobs with higher pay and/or benefits.
- With the passage of the Prison Rape Elimination Act (PREA) of 2013, we will have to look at the impact this act will have on our facility. While this was originally viewed as a mandate of

"generally accepted practices" for Federal correctional facilities, this Act has had a trickle down effect on County facilities. If we have to implement this this Act, this will require us to spend money for policy revisions, along with staff and inmates trainings and audits.

- Determine if expansion of our video visitation software is cost effective enough to allow Attorneys to have the ability to have client visits with those clients in our facility from their office.
- Mental illness is an ongoing challenge in the inmate population.

BUDGET HIGHLIGHTS & CHANGES

- In the 2015 budget, it is imperative to implement a 3-5% salary increase for all employees. Over the past 5 years, the County budget has included only one merit raise, combined with 3 years of hiring freezes and included only 2 small Cost of Living Adjustments. Employees have accepted these challenges without any loss of dedication to their jobs. However, after five years, morale is sinking; personal financial resources have continued to decline due to unchanged wages and increased cost of living. Eventually it may threaten quality of services. When economic times are difficult, the demand for law enforcement services tend to increase, thus we are requiring "more" services from already insufficient staffing. Other law enforcement agencies, in particular, the other 2 local agencies (CPD and KPD) have not experienced the measure of budget restraints that Cabarrus County Sheriff's Office has in the last four years. As a result, we are competing with these local agencies in the employment market; salary and benefits will often be the deciding factor in recruiting and retaining top quality officers. Therefore we must make competitive salaries, merit raises and COLAs a top priority for this budget year.
- If equipment and technological challenges are not maintained at optimal level, it will greatly reduce agency/officer preparedness and readiness.
- By participating in the North Carolina State Misdemeanant Program (SMCP), we were able to bring in revenue of $571,452 for the calendar year 2013. This was an increase of nearly nine (9) percent.
- By continuing to participate in the 287(g) program, we were able to bring in revenue of $3,696 for the calendar year 2013.
- Jail expenditures declined $ 631,947 comprised primarily of: $ 256,552 of ICE costs ($ 181,552 in auxiliary personnel and $ 75,000 in fuel); $ 185,760 in Health Insurance reductions, $ 109,000 of reductions in purchased services, $ 58,000 in food and $ 50,700 in minor equipment. Capital Outlay includes a new steamer for the jail kitchen at $ 35,000.

Sheriff – Jail

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - GRANTS	47,042	62,692	114,588	15,673	(47,019)	-75.00%
SALES & SERVICES	943,136	1,012,173	731,500	813,100	(199,073)	-19.67%
MISCELLANEOUS	-		-	-	-	0.00%
OTHER FINANCING SOURCES	-		2,660	-	-	0.00%
TOTAL	**$ 990,178**	**$ 1,074,865**	**$ 848,748**	**$ 828,773**	**$ (246,092)**	**-22.90%**
EXPENDITURES						
PERSONNEL SERVICES	8,030,158	8,605,893	8,407,050	8,241,864	(364,029)	-4.23%
OPERATIONS	1,775,397	2,255,234	2,095,964	1,952,316	(302,918)	-13.43%
CAPITAL OUTLAY	23,366	-	151,638	35,000	35,000	0.00%
TOTAL	**$ 9,828,921**	**$ 10,861,127**	**$ 10,654,652**	**$ 10,229,180**	**$ (631,947)**	**-5.82%**
STAFFING						
FULL-TIME EMPLOYEES	**161.6184**	**161.6184**	**161.6184**	**161.6184**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

- Improve delivery of service and achieve efficiencies in productivity and costs.
- Maintain a safe, secure and orderly facility that ensures the rights of all are protected.

Program Strategies:

- Examine ways to improve efficiencies and increase cost effectiveness .
- Scrutinize contracts for accuracy and re-negotiate to increase savings.
- Follow County Purchasing Policy and Procedures.
- Improve and review Internal Control Policies regularly.
- Develop multi-year plans for replacement or retirement of aging, expired, or obsolete assets.
- Utilize external resources such as force multiplier, e.g. annex stations throughout the County, State & Federal task forces, partner agency programs, mutual aid agreements, grants, etc.
- Practice a method of classification of inmates to better manage and preserve the safety of all.
- Follow/emphasize Standard Operating Procedures.
- Provide adequate staffing with professional, highly qualified and trained employees.
- Management and control of facility provides sufficient supervision to afford necessary safety of inmates and employees.
- Encourage meeting goals suitable to maximize safety.
- Ensure there is appropriate and ongoing training of staff.
- Ensure appropriate consequences for violation of rules.
- Manage inmates in accordance with Standardized Operating Procedures, County ordinances, NC General Statutes, and Federal law.

Sheriff – Jail

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Measures			
# State pre-trial detainee's	6,931	6,589	7,300
# Federal pre-trial detainee's	2	3	0
# Sentenced County prisoners	1,230	1,239	1,100
# Sentenced State prisoners	1,390	1,431	900
# Civil contempt	145	135	160
# Compliance	716	638	750
# Custody orders	177	201	180
# State Misdemeanant Confinement Program (SMCP)	143	167	150
# Average Daily Inmate Population Total	367	369	400

DEPARTMENT CONTACT
Name: Sheriff Brad Riley
Email: DBRiley@cabarruscounty.us
Phone: 704-920-3000

Sheriff – Animal Control

MISSION

Animal Control's main objectives are to respond to animal related calls for service and provide effective investigations of cases of animal abuse/cruelty, as well as reports of dangerous/vicious animals.

OVERVIEW

The Cabarrus County Sheriff's Office Animal Control Division provides animal control services for all of Cabarrus County. The office answers local animal control calls and provides law enforcement services as related to animal control to all the citizens of the county which is approximately 182,000 citizens. Cabarrus County has a geographical area of approximately 367 square miles. 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 law enforcement officers on trouble calls. The county regular patrol officers also perform some animal control duties and have been trained and equipped to deal with emergency animal control calls for service. The Sheriff's Animal Control Division covers animal related calls within the cities of Concord and Kannapolis as well; as those cities do not have Animal Control units. However, Concord and Kannapolis Police Departments are required to respond to some animal calls covered under the unified ordinance such as barking dogs or other violations not requiring the seizure of an animal.

MAJOR ACCOMPLISHMENTS

- Implementation of new Animal Control Net Gun to enhance officer preparedness to handle difficult animal rescues or entrapment, especially with dogs.
- Through a continued partnership between Cabarrus County Animal Control and the local Humane Society of Greater Cabarrus County, the local Animal Shelter responsibilities have been assumed through contract with the Humane Society. This will provide for enhanced opportunities to link local adoption opportunities with seized or abandoned dogs and cats brought into the shelter. This will also allow Sheriff's Animal Control officers to better concentrate on animal related calls and investigations.
- The Cabarrus Animal Protection and Preservation Committee, which was created for and by the County Commissioners numerous years ago, continues to meet and works to enhance adoptions/fostering from the shelter and to further reduce the euthanasia rate.

CHALLENGES & TRENDS

- Continue working to reduce the number of animals euthanized at shelter. Continue to work with groups to develop more opportunities to foster/adopt shelter animals.
- As it continues to be imperative to reduce the euthanasia rate within the county, there continues to be a need to address the feral cat issues within the county.

BUDGET HIGHLIGHTS & CHANGES

- Although the Animal Shelter was turned over to the Humane Society of Greater Cabarrus County for general operation, maintenance and cleaning, the Animal Control Department of the Sheriff's Office still provides a budget for cleaning supplies for the Animal Shelter.
- The budget decrease relates primarily to reductions in health insurance.

Sheriff – Animal Control

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	6,596	7,100	7,100	3,000	(4,100)	-57.75%
MISCELLANEOUS	-	-	-	-	-	0.00%
TOTAL	**$ 6,596**	**$ 7,100**	**$ 7,100**	**$ 3,000**	**$ (4,100)**	**-57.75%**
EXPENDITURES						
PERSONNEL SERVICES	621,523	643,855	643,855	623,186	(20,669)	-3.21%
OPERATIONS	149,848	187,781	187,781	196,127	8,346	4.44%
CAPITAL OUTLAY	-	62,200	62,200	60,000	(2,200)	-3.54%
TOTAL	**$ 771,371**	**$ 893,836**	**$ 893,836**	**$ 879,313**	**$ (14,523)**	**-1.62%**
STAFFING						
FULL-TIME EMPLOYEES	**10.0000**	**10.0000**	**10.0000**	**10.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

- Improve delivery of services.
- Achieve efficiencies in productivity and costs.

Program Strategies:

- Improve response times.
- Provide adequate and appropriate staffing and training.
- Adhere to the Standardized Operating Procedures.
- Management of facility administered in accordance with NC regulations and guidelines.
- Scrutinize contracts for accuracy and re-negotiate to increase savings.
- Follow County Purchasing Policy and Procedures.
- Improve and review Internal Control Policies regularly.
- Develop multi-year plans for replacement or retirement of aging, expired, or obsolete assets.
- Utilize less expensive materials and supplies where appropriate.
- Protect our assets and extend the useful life of our assets through proper cleaning and maintenance.

Sheriff – Animal Control

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Animal Control Calls for Service			
Cabarrus County	2,308	2,464	2,500
Kannapolis (Cab Co.)	1,527	1,615	1,600
Concord City	3,154	2,980	3,000
Other	13	29	30
Total	7,002	7,088	7,130

DEPARTMENT CONTACT

Name: Sheriff Brad Riley
Email: dbriley@cabarruscounty.us
Phone: 704-920-3000

Courts Maintenance

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.

MANDATE

NCGS 7A-VI.

MAJOR ACCOMPLISHMENTS

- Courtroom Renovations: Replacement of wooden veneer in courtroom #2 and #3.
- Ceiling tile replacement of entire first level of building.
- Courtroom #5 Heaters Installation.
- Renovated Clerk of Courts Estates Front Counters for security concerns and ADA compliance.

CHALLENGES & TRENDS

- Increased case load and public attendance results in increase in utility consumption, wear and tear, custodial supplies consumed and overall custodial and maintenance needs.
- Space needs of District Attorney, Judges and Probation departments.

BUDGET HIGHLIGHTS & CHANGES

- Building and grounds maintenance was reduced based on limited funding.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - OTHER	355,846	316,000	316,000	310,133	(5,867)	-1.86%
OTHER FINANCING SOURCES	-	-	32,000	-	-	0.00%
TOTAL	**$ 355,846**	**$ 316,000**	**$ 348,000**	**$ 310,133**	**$ (5,867)**	**-1.86%**
EXPENDITURES						
PERSONNEL SERVICES	24,103	31,436	31,436	29,313	(2,123)	-6.75%
OPERATIONS	380,733	562,411	559,611	443,675	(118,736)	0.00%
TOTAL	**$ 404,836**	**$ 593,847**	**$ 591,047**	**$ 472,988**	**$ (120,859)**	**-20.35%**
STAFFING						
FULL-TIME EMPLOYEES	**0.7800**	**0.7800**	**0.7800**	**0.7800**	**0.0000**	**0.00%**

Courts Maintenance

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# work orders completed	662	561	625
Result Measures			
Under development	TBD	TBD	TBD
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

Name: Jonathan Marshall
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Phone: 704-920-2145

Planning and Development – Construction Standards

MISSION

Cabarrus County Construction Standards contributes 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. Cabarrus County Construction Standards strives to serve customers' needs in a compliant, courteous and efficient manner. Additionally, Cabarrus County Construction Standards seeks to be aware of trends in green building products, methods and materials and seeks to promote them during the plan review, building permit and inspections process.

MANDATE

Construction Standards' (Building Inspections) role is specified in General Statute 153A-352.

OVERVIEW

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, remodeling 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, and 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 an 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).

MAJOR ACCOMPLISHMENTS

- Accela software reports were improved and tailored to the specific data and public information needs of the Construction Standards Division.
- All inspectors earned continuing education hours in their licensed trades.
- Additional staff were added in FY 14 (3 FTE's) and in FY 15 (2 FTE's) to meet the industry demand for more timely inspections processing.

CHALLENGES & TRENDS

- Ensure that inspectors continue to seek multiple-certifications in the building trade.
- Provide high quality customer service while monitoring staff to number of inspections ratios to ensure public safety standards are enforced.
- Remain competitive within our region in compensation for inspector positions so that staff attrition rate is kept to a minimum.

BUDGET HIGHLIGHTS & CHANGES

- One plan reviewer position and one permit clerk position were added to meet customer service demands.

Planning and Development – Construction Standards

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
PERMITS & FEES	1,982,138	2,113,000	2,113,000	2,240,000	127,000	6.01%
SALES & SERVICES	51,629	60,000	60,000	40,000	(20,000)	-33.33%
TOTAL	**$ 2,033,767**	**$ 2,173,000**	**$ 2,173,000**	**$ 2,280,000**	**$ 107,000**	**4.92%**
EXPENDITURES						
PERSONNEL SERVICES	898,778	1,134,105	1,133,798	1,241,686	107,581	9.49%
OPERATIONS	86,699	145,396	145,703	131,465	(13,931)	-9.58%
CAPITAL OUTLAY	7,900	-	-	-	-	0.00%
TOTAL	**$ 993,377**	**$ 1,279,501**	**$ 1,279,501**	**$ 1,373,151**	**$ 93,650**	**7.32%**
STAFFING						
FULL-TIME EMPLOYEES	**13.0000**	**16.0000**	**16.0000**	**18.0000**	**2.0000**	**12.50%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

- Efficiently provide state-mandated life-safety inspections for permitted construction in the local building jurisdiction and track trends of same.
- Ensure staff has sufficient building code continuing education to provide code information to the general public, associated agencies and other staff.

Program Strategies:

- Process commercial plan reviews in a timely and efficient manner.
- Track the building code commercial plan review process by number of plans processed for specific time periods (by month, quarter or year, for example)
- Track inspections failure rate.
- Provide site inspections for the construction trades of building, plumbing, mechanical, and electrical.
- Request appropriate funding for staff to attend classes, and code conferences. Participate in County 101 and meetings with building-industry representatives. Provide information on the county website to customers and other interested citizens.

Assumptions/Considerations:

- Volume is affected by property damage by events (weather, natural disaster).
- Staffing levels are appropriate to conduct thorough inspections.
- Inspections process and licensing requirements do not change.
- Building code requirements stay the same.

Planning and Development – Construction Standards

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Permits issued for all projects	12,741	13,441	14,180
Result Measures			
# Inspections of construction work on real property within the jurisdiction	28,000	29,540	31,164
Impact Measures			
# New and existing buildings that meet public safety requirements	NEW	NEW	TBD

DEPARTMENT CONTACT

Name: Kelly Sifford
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Phone: (704) 920-2129

Emergency Management

MISSION

In cooperation with internal and external partners, we work to enhance public protective actions and promote domestic preparedness through a comprehensive and effective emergency management program that will adequately mitigate, prepare for, respond to and quickly recover from any type of disaster that may impact the residents of Cabarrus County.

MANDATE

Emergency Management is mandated by NCGS 166, Article 7, which states each county is responsible for emergencies within its boundaries. The Fire Marshal function is authorized by NCGS 153-A-234 and supported by the Cabarrus County Fire Protection Ordinance.

OVERVIEW

The Emergency Management Department (EM) provides vision, direction, and subject matter expertise in the fields of emergency management and fire protection in order to heighten the County's state of emergency readiness. EM activates and manages the County's Emergency Operations Center (EOC) to coordinate response and recovery activities. EM acts as the liaison to, and primary coordinating agency for, federal and state disaster response and relief. Partnerships are maintained with non-governmental agencies to provide protective and recovery measures to our stakeholders. EM ensures County plans and procedures are consistent and are compatible with regional, state and federal guidelines. The program meets National Standards for emergency management.

The Fire Marshal's Office (FMO) provides fire preventive services to our county through education, code enforcement and investigative activities. The FMO coordinates with local fire service providers to ensure adequate and efficient service delivery is provided. The FMO reviews construction documents, issues permits and inspects occupancies according to the NC Fire Code. The FMO provides technical expertise and guidance for departments in maintaining their insurance rating through the State Fire Marshal's Office. The FMO provides 24/7 emergency response county-wide.

Both EM and FMO activities are mandated by NC General Statutes.

MAJOR ACCOMPLISHMENTS

Met National standards for Emergency Management Performance Grant
Received high marks form FEMA for McGuire Nuclear Exercise
Launched 5 year update of Hazard Mitigation Plan
Held first Local Emergency Planning Committee Regional Seminar
Completed 5 year update of County Emergency Operations Plan
Completed 6 emergency response exercises
Assisted local Fire Department in receiving reduced ISO rating decreasing fire insurance rates for the district

CHALLENGES & TRENDS

Writing and maintaining emergency plans requires more time due to increased requirements
Lack of local participation in Local Emergency Planning Committee
Coordinating multiple fire districts to participate in joint initiatives
Decrease in volunteerism resulting in decreased response capability

Emergency Management

BUDGET HIGHLIGHTS & CHANGES

Reductions in operational costs relate primarily to a $ 30,000 staffing grant.
Budget reductions in training expenses.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVEERNMENTAL - GRANTS	92,270	35,000	49,691	50,000	15,000	42.86%
PERMITS & FEES	52,210	65,000	50,000	55,500	(9,500)	-14.62%
SALES & SERVICES	-	-	-	-	-	0.00%
MISCELLANEOUS	-	-	20,850	15,000	15,000	0.00%
OTHER FINANCING SOURCES	-	-	115,464	-	-	0.00%
TOTAL	**144,480**	**100,000**	**236,005**	**120,500**	**20,500**	**20.50%**
EXPENDITURES						
PERSONNEL SERVICES	355,959	426,046	426,046	427,391	1,345	0.32%
OPERATIONS	527,281	459,177	595,182	391,913	(67,264)	-14.65%
CAPITAL OUTLAY	42,392	-	-	-	-	0.00%
TOTAL	**925,632**	**885,223**	**1,021,228**	**819,304**	**(65,919)**	**-7.45%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**6.0000**	**6.0000**	**6.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

Increase community wide resilience and reduce impact of adverse effects on our community
Return community back to normalcy after and adverse event

Program Strategies:

Assist citizens, public, and provide entities in preparation, mitigation and recovery efforts
Maintain an effective, well-trained staff and operationally ready Emergency Operations Center
Guide fire service providers in providing effective and adequate response to our citizens

Emergency Management

Assumptions/Considerations:

Citizen participation in preparedness efforts
Adequate funding for mitigation, response and recovery activities
Adequate staffing and equipping of emergency response agencies

Measures:

	FY13 ACTUAL	FY14 ACTUAL	FY15 TARGET
Output Measures			
# Plans reviewed	37	40	45
# Inspections conducted	650	630	510
# Responses	70	60	50
# Training completed	41	45	50
# Drills completed	6	6	3
Result Measures			
% Fire violations cleared on inspections	NEW	40%	50%
# community preparedness classes	43	50	60
# hours staff training	286	290	300
% response time under 1 hour	98.50%	100%	100%
# corrections made from after action reviews	NEW	NEW	TBD
Impact Measures			
# Fire departments with an ISO of 6 or below	NEW	3	5
% Fire departments which decrease ISO rating	9%	27%	45%
# applications approved for State/Federal assistance after disaster	NEW	TBD	TBD
$ annual fire loss in unincorporated area	$2,522,110	$1,200,000	<$5,000,000

DEPARTMENT CONTACT

Name: Bobby Smith
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Phone: 704-920-2562

Emergency Medical Services

MISSION

The mission of Cabarrus County Emergency Medical Services is to provide progressive, quality, pre-hospital care as a part of a comprehensive healthcare system, to remain synonymous with excellence, and provide a nurturing and challenging work environment. We will address the needs of our patients, provide public education, and promote community wellness.

MANDATE

The Emergency Medical Service (EMS) is mandated by G.S. 143-517, adopted January 1, 2003. The Paramedic level of 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. 10A NCAC 13P regulates practice and system design.

OVERVIEW

EMS is responsible for providing advanced medical care and transport to victims of illness or injury. Paramedic care, which is the highest level of pre-hospital care available, is provided to the citizens of Cabarrus County. Paramedics deploy a variety of progressive advanced life support skills to patients in the performance of their duties and continue to be recognized as a model EMS agency across the state. Public education increases community wellness. Low response times decrease mortality. EMS is also responsible for providing all non-emergency scheduled stretcher transportation.

MAJOR ACCOMPLISHMENTS

- Cardiac arrest survival continues to increase as a result of progressive protocols
- Provided community CPR training to more than 500 citizens
- Recognition of myocardial infarction exceeded industry standards at 85%
- Conducted 360 evaluation of service with focus on improved efficiency in operation
- EMS representative invited to participate in national cardiac arrest conference
- Developed model template of active shooter response for public safety

CHALLENGES & TRENDS

- Maintain unit hour utilization below 0.3. Unit hour utilization is an industry standard for measurement of work load.
- Maintain average response times of less than 8 minutes
- Increasing cost associated with medical care
- Increasing call volume

BUDGET HIGHLIGHTS & CHANGES

- Co-location of new EMS station 9 with Concord Fire Station 11
- Move EMS 10 from current space to new Harrisburg station 3
- Addition of three advanced life support ambulances as replacements to comply with County mileage replacement guidelines
- Addition of ambulance and equipment for new EMS station 9
- EMS revenue is funding 72% of EMS budget

Emergency Medical Services

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - GRANTS	4,905	-	-	-	-	0.00%
SALES & SERVICES	4,784,985	4,610,305	4,610,305	4,670,541	60,236	1.31%
MISCELLANEOUS	44	-	54,440	-	-	0.00%
OTHER FINANCING SOURCES	-	-	426,000	-	-	0.00%
TOTAL	**$ 4,789,935**	**$ 4,610,305**	**$ 5,090,745**	**$ 4,670,541**	**$ 60,236**	**1.31%**
EXPENDITURES						
PERSONNEL SERVICES	4,859,491	5,080,361	5,080,344	5,059,385	(20,976)	-0.41%
OPERATIONS	956,181	1,043,411	1,085,459	1,053,031	9,620	0.92%
CAPITAL OUTLAY	392,445	426,000	864,409	344,500	(81,500)	-19.13%
TOTAL	**$ 6,208,117**	**$ 6,549,772**	**$ 7,030,212**	**$ 6,456,916**	**$ (92,856)**	**-1.42%**
STAFFING						
FULL-TIME EMPLOYEES	**84.8180**	**84.6930**	**84.6900**	**85.6900**	**0.9970**	**1.18%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

- Efficiently respond to emergency 911 dispatches in Cabarrus County in less than 8 minutes (average response time).
- Provide highly skilled paramedic response increasing the chance of positive patient outcomes.
- Efficiently utilize resources and policies to promote quality care, reliability, and accountability.

Program Strategies:

- Insure efficient utilization of ambulance resources to promote consistent availability of response within established time parameters.
- Continually determine staffing models and deployment location of ambulance resources to enable compliance with average response time standards.
- Establish, implement, and monitor best practices in pre-hospital care.
- Continually provide advanced, high quality continuing education to EMS responders.
- Engage the community in the chain of cardiac arrest survival through community CPR awareness and training.
- Engage stroke, heart attack, and cardiac arrest through a comprehensive system of care.
- Continually monitor collection performance of billing vendor and local debt set off in order to confirm best practices and performance standards.
- Replace three ambulances annually to ensure reliability of emergency medical response.

Emergency Medical Services

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Calls	22,697	24,615	24,961
# Citizens reached/trained	1,176	500	1,100
Result Measures			
% Customer satisfaction	NEW	92%	95%
Minutes of response time	6.4	6.7	6.9
Unit hour utilization	0.25	0.3	< 0.3
% Primary unit miles less than 100,000 miles	NEW	82%	100%
Impact Measures			
% Cardiac arrest ROSC (pulse)	42%	53%	55%
% Stroke/heart attack accuracy	75%	78%	80%
% EMS collections	NEW	61%	62%

DEPARTMENT CONTACT

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911 Emergency Telephone System

MISSION

Providing excellent 911 services to keep and maintain Cabarrus County as a safe and decent place to work, live and raise a family.

OVERVIEW

In order to provide enhanced emergency 911 telephone services to telephone users as required by FCC regulation, the state of North Carolina enacted General Statute(s) 62A-32 through 62A-32. These statutes established a state Board to track and regulate the expenditure of funds received from the wireless telephone system carriers. Laws and/or regulations have been enacted to require certain things from these carriers including the ultimate provision of Automated Name Identification (ANI) and Automated Location Identification (ALI) when a 911 call is placed from a mobile telephone.

The Cabarrus County Sheriff's Office Public Safety Answering Point (PSAP) is designated as the central answering point for all Wireless 911 calls routed to Cabarrus County and landlines outside Concord and Kannapolis.

Subscriber fees have been added to each cellular phone subscriber to help pay for these upgrades.

The expenditure of the Wireless Emergency Telephone System funds is limited to certain expenses directly associated with the delivery of 911 services.

- Intrado IEN 911 System
  Cabarrus County has installed a fully managed solution offering emergency call delivery and data management services over an Internet protocol (IP) network. The Intelligent Emergency network infrastructure was designed to work with existing legacy equipment and is integrated, operated and maintained to the public safety class standards. Intelligent Emergency 911 Network lays a foundation for the development and implementation of innovative applications and services that will advance the capabilities of public safety communications and eliminate many of the challenges. This also enhances the ability to interoperability through the entire chain of 911 centers.

CHALLENGES & TRENDS

- Text-2-911 testing is ongoing and we are waiting to receive the results.

BUDGET HIGHLIGHTS & CHANGES

- The FY 15 revenues were reduced by the State due to Cabarrus' 911 Fund Balance exceeding 20%. The budget was based on a 5-year rolling average and the law is intended to encourage using the funds to avoid outdated equipment.

911 Emergency Telephone System

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - OTHER	684,674	754,224	754,224	697,867	(56,357)	-7.47%
INVESTMENT EARNINGS	1,506	1,500	1,500	1,500	-	0.00%
OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
TOTAL	**$ 686,180**	**$ 755,724**	**$ 755,724**	**$ 699,367**	**$ (56,357)**	**-7.46%**
EXPENDITURES						
OPERATIONS	611,347	755,724	755,724	699,367	(56,357)	-7.46%
CAPITAL OUTLAY	3,711	-	-	-	-	0.00%
TOTAL	**$ 615,058**	**$ 755,724**	**$ 755,724**	**$ 699,367**	**$ (56,357)**	**-7.46%**
STAFFING						
FULL-TIME EMPLOYEES	-	-	-	-	-	0.00%

PERFORMANCE SUMMARY

	FY 2013 ACTUAL	**FY 2014 ACTUAL**	**FY 2015 TARGET**
Output Measures			
Under development	TBD	TBD	TBD
Result Measures			
Under development	TBD	TBD	TBD
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

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Planning and Development- Planning

MISSION

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state, and local laws, ordinances, and regulations related to the use of land, thereby building a viable community where citizens, businesses, and industry thrive together.

MANDATE

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.

OVERVIEW

The Planning Division is responsible for providing planning services in unincorporated Cabarrus County. Current planning services include administering the subdivision and zoning ordinances, processing subdivision plat applications, processing rezoning requests, conditional use permits and variance requests, coordinating subdivision and rezoning reviews, and initiating and preparing ordinance amendments. Long range planning services include creating and updating long range planning documents, performing population estimates for Cabarrus County and analyzing growth patterns in Cabarrus County. The planning division also provides staff assistance to the Cabarrus County Schools for site selection and future growth planning. Transportation planning services are provided through staff representation and participation on Metropolitan Planning Organization committees. Planning Division Staff serve as support staff to the Planning and Zoning Board and the Board of Commissioners and work on special projects for the County Manger. Additionally, the Planning Division provides support services for plan updates and studies conducted by other departments, as well as regional studies. This division is also responsible for E911 addressing administration, including data entry and system maintenance for all of Cabarrus County.

MAJOR ACCOMPLISHMENTS

- Resolution of legal status of several Adequate Public Facilities Ordinance cases
- Successful completion of program year with Cabarrus County Youth Council
- Transition of Cabarrus County Youth Council to Cooperative Extension
- CONNECT Our Future Regional Plan Participation
- WSACC Master Plan Participation
- CSU (Cabarrus, Stanly, Union) Regional Hazard Mitigation Plan Participation
- Cabarrus County Emergency Operations Plan (EOP) Participation
- Commencement of Town of Midland 2030 Land Use Plan analysis for co-adoption

CHALLENGES & TRENDS

- Number of subdivision lots being recorded in unincorporated county remains similar to FY2013

BUDGET HIGHLIGHTS & CHANGES

- The few changes relate to reduction in travel and health insurance per Board of Commissioner's amendment.
- Explore co-adoption of amendments to Eastern Area Plan as Adopted by Town of Mount Pleasant.

BUDGET SUMMARY

Planning and Development- Planning

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
PERMITS & FEES	6,376	2,700	2,700	2,900	200	7.41%
SALES & SERVICES	2,411	2,030	2,030	1,910	(120)	-5.91%
MISCELLANEOUS	-	-	-	-	-	0.00%
OTHER FINANCING SOURCES	25,838	81,041	81,041	81,041	-	0.00%
TOTAL	**$ 34,625**	**$ 85,771**	**$ 85,771**	**$ 85,851**	**$ 80**	**0.09%**
EXPENDITURES						
PERSONNEL SERVICES	387,229	458,743	458,743	452,648	(6,095)	-1.33%
OPERATIONS	41,666	48,897	46,747	37,555	(11,342)	-23.20%
TOTAL	**$ 428,895**	**$ 507,640**	**$ 505,490**	**$ 490,203**	**$ (17,437)**	**-3.43%**
STAFFING						
FULL-TIME EMPLOYEES	**6.0000**	**6.0000**	**6.0000**	**6.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Provide technical assistance to Cabarrus County Schools for effective management of student growth.
- Provide effective long range planning services for Cabarrus County.
- Review of zoning and subdivision ordinances related to ease of use by customers and conformance with current State Statutes.
- Participate in partnerships for growth management.

Program Strategies:

- Maintain accurate building permitting data and project data to determine where growth is occurring.
- Assist with the site selection process.
- Determine consistency with proposed project and plans.
- Staff reports for Planning and Zoning Commission and Board of Commissioners include information on long range plans and consistency with adopted plans.
- Periodic review of ordinance for relevancy.
- Periodic review of ordinance for recurring issues.
- Continue to foster relationships with other jurisdictions and agencies where there are opportunities to partner.
- Continue to participate in regional opportunities for collaboration.

Assumptions/Considerations:

- Applicant proceeds with project and construction
- Plan or plat complies with ordinances (zoning, flood, subdivision) and land use plans
- Comments are addressed in a timely manner

Measures:

Planning and Development- Planning

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# of planning and zoning cases submitted for Commission consideration	3	6	5
# of plats reviewed by staff	44	81	63
Result Measures			
# of cases approved by Planning and Zoning Commission within 45 days	3	6	3
# of plats approved within 30 days of submittal	42	80	63
% of plats approved within 30 days of sumittal	95%	99%	100%
Impact Measures			
TBD			

DEPARTMENT CONTACT

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Planning & Development – Community Development

MISSION

To provide housing rehabilitation and referral services to underserved populations that result in energy efficient, safe, affordable housing for low to moderate income, disabled, and elderly residents to promote aging in place.

MANDATE

Community Development is not mandated but is authorized by § 153A-376.

OVERVIEW

The Community Development Division applies for, and administers, grants to rehabilitate housing, provide energy efficiency upgrades, construct new infrastructure, and provide economic opportunities to low income families in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to receive HOME Investment Partnership program funds from the US Department of Housing and Urban Development. The HOME program allows for general housing rehabilitation. Cabarrus County has also obtained Community Development Block Grant funds from the NC Department of Commerce to provide housing rehabilitation to low income, elderly and disabled homeowners. Other programs include the Weatherization Assistance program (WAP), Heating and Air Repair and Replacement Program (HARRP) and Housing and Home Improvement (HHI). These programs provide energy efficiency upgrades to homes, repairs and/or replacements of HVAC systems and mobility and accessibility improvements for the elderly. Housing and Home Improvement is a program that is only for elderly persons and the WAP and HARRP programs are for very low income persons and families, with priority given to elderly and disabled persons. All of these programs are used cooperatively to provide low income, elderly and disabled residents with safe, affordable housing. Additional benefits to the county are reducing Medicare and Medicaid costs by reducing falls and allowing elderly and disabled persons to age in place.

MAJOR ACCOMPLISHMENTS

- Cabarrus County completed the 2010-2012 CDBG Scattered Site Housing Rehabilitation program.
- Staff met unit obligations for the Weatherization and the Heating and Air Repair and Replacement programs last year.
- Community Development staff have been working on certifications and training that is required for the Weatherization program.

CHALLENGES & TRENDS

- Staffing and budgeting are difficult for the Community Development Division due to late release dates for funding amounts from all of the grant programs. The funding amounts are typically released well after the county's budget submission dates.

BUDGET HIGHLIGHTS & CHANGES

- The Community Development budget will be projected with last year's grant information due to the late notice regarding funding amounts. This has been the method used for projections the last three years. This method expects a slight increase in revenues and expenses.

Planning & Development – Community Development

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	188,063	168,490	371,764	191,745	23,255	13.80%
SALES & SERVICES	475	300	4,300	4,100	3,800	1266.67%
TOTAL	**$ 188,538**	**$ 168,790**	**$ 376,064**	**$ 195,845**	**$ 27,055**	**16.03%**
EXPENDITURES						
PERSONNEL SERVICES	165,994	174,733	174,733	173,156	(1,577)	-0.90%
OPERATIONS	153,582	175,544	382,818	199,346	23,802	13.56%
TOTAL	**$ 319,576**	**$ 350,277**	**$ 557,551**	**$ 372,502**	**$ 22,225**	**6.34%**
STAFFING						
FULL-TIME EMPLOYEES	**3.0000**	**3.0000**	**3.0000**	**3.0000**	**-**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Provide energy efficiency and handicap accessibility improvements to housing for low income, elderly, disabled persons and families.
- Provide safe, affordable, energy efficient housing for low income persons and families.
- Obtain grant funds to provide housing rehabilitation services.

Strategies:

- Rehabilitate homes to bring from substandard to standard condition.
- Increase energy efficiency of homes through Weatherization services.
- Improve access to homes through installation of accessibility features.
- Repair or replace HVAC systems.
- Make miscellaneous housing repairs to provide safe, sanitary housing conditions.
- Work with DSS/ Cooperative Christian Ministries/ other jurisdictions to identify candidates for substantial home repairs, usually valued over $30,000.
- Make application to granting agencies for housing rehabilitation funds.

Assumptions/Considerations:

- The amount of funding is unknown. Assumptions are following FY13 numbers due to expected reductions in funding. Assumes comparable housing stock that is being worked on.
- Assumes normal weather patterns that do not increase energy usage.
- The clients are healthy enough to continue staying in their residence.

Planning & Development – Community Development

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Homes weatherized	24	25	29
# handicap modifications	44	30	20
# HVAC systems repaired or replaced	1	3	20
# Units brought to standard	1	1	2
Result Measures			
CFM Reduction in air infiltration	985	700	900
Impact Measures			
% Customer satisfaction	NEW	NEW	80%

DEPARTMENT CONTACT

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Planning and Development – Soil & Water Conservation

MISSION

Cabarrus Soil and Water Conservation District encourages the informed and responsible stewardship of the land and all of its natural resources. Our customized local programs assist and educate landowners, land users, responsible institutions, and various groups in the community with planning, application, and maintenance of sound conservation and land use practices.

MANDATE

NCGS § 139 Soil & Water Conservation District Law of North Carolina, as amended; NC Agricultural Cost Share Program for Non-point Source Pollution Control (NCGS § 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; and Sediment Pollution Control Act (NCGS § 113A-61).

OVERVIEW

CSWCD exists to encourage the informed and responsible stewardship of the land and all natural resources. CSWCD was chartered as a single-county sub-unit of state government fifty years ago last year on August 28, 1963. Under the local guidance of the CSWCD Board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the county are identified and prioritized. CSWCD conservation plans and environmental education/information programs address stewardship of soil, water, animals, plants, and air resources. Successful conservation of these natural resources not only provides for food and fiber, but also maintains the green infrastructure that provides environmental services including clean air and water for the benefit of all residents in, and visitors to, Cabarrus County. SWCD works under an operational agreement in partnership with the federal Natural Resources Conservation Service, state division of Soil & Water Conservation in the Department of Agriculture and Consumer Sciences and local Cabarrus County government. The resulting comprehensive natural resources conservation program reflects a unique blend of voluntary conservation, financial initiatives and federal, state, and local mandates. County and private funds leverage federal and state funds and in-kind contributions.

MAJOR ACCOMPLISHMENTS

- Received Technical District of the Year Award from N. C. Association of Soil and Water Conservation Districts
- Board Secretary-Treasurer Ned Hudson received Outstanding Supervisor of the Year Award from N. C. District Employees Association
- Conservation Education – Local students advance to the state annual Envirothon, Public speaking contest winners place 1st and 2nd in Area contest, and Slide show contest winner placed 1st at state contest.

CHALLENGES & TRENDS

- Respondents in the 2010 Cabarrus County Community Survey indicated that protecting water quality and the environment was their top priority for community leaders; there are approximately 184 stream miles monitored in the county of which 150 miles (82%) are officially designated as having “impaired” water quality.
- A 38% increase in population growth rate during previous decades continues to strain both natural resources and CSWCD’s ability to provide financial and technical assistance. Complaints have increased since elimination of county erosion and sedimentation control program.
- Capital Improvement Project requests for protection of sites designated as Significant Natural Heritage Areas by the county and state have gone unfunded for three years
- County grant proposals for state and federal grant funds to purchase farmland conservation easements should be more competitive now that county funds have been set aside for such purposes.

Planning and Development – Soil & Water Conservation

BUDGET HIGHLIGHTS & CHANGES

- The slight decrease primarily relates to reductions in health insurance and travel due to Board of Commissioners amendment.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
(63) INTGOVT - GRTS -	30,275	30,450	32,450	30,275	(175)	-0.57%
(68) MISCELLANEOUS	-		4,500	-	-	
TOTAL	**$ 30,275**	**$ 30,450**	**$ 36,950**	**$ 30,275**	**$ (175)**	**-0.57%**
EXPENDITURES						
(91) PERSONNEL SERVICES	189,164	195,396	195,396	190,205	(5,191)	-2.66%
(94) OPERATIONS	30,403	33,760	40,260	30,774	(2,986)	-8.84%
TOTAL	**$ 219,566**	**$ 229,156**	**$ 235,656**	**$ 220,979**	**$ (8,177)**	**-3.57%**
STAFFING						
FULL-TIME EMPLOYEES	**3.0000**	**3.0000**	**3.0000**	**3.0000**	**-**	**-**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

Program Goals:

- Promote sustainability through long-term land tenure that results in environmental benefits.
- Provide stewardship education that supports a sustainable economy through environmental literacy and green collar careers.

Program Strategies:

- Protect official significant natural heritage areas and prime and state-significant farmland soils with donated and purchased, permanent and long-term conservation easements.
- Protect water quality stream buffers with donated and purchased conservation easements.
- Develop and implement conservation contracts where financial incentives are available.
- Encourage participation in local Voluntary Agriculture District program, especially the 10-year Enhanced Voluntary Agriculture District Program.
- Prepare conservation plans for landowners.
- Assist qualified landowners with enrolling in state Century Farm Program.
- Support educators with opportunities to integrate stewardship education into school curriculum and recognize accomplishments of both students and educators.

Assumptions/Considerations:

- No staff turnover
- Continued support and interest from public
- Financial support from local and state government and private sources

Planning and Development – Soil & Water Conservation

- Greater use and requirement of an engineer and public works
- Improved stewardship values throughout the County

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Miles of stream with impaired water quality	60	60	60
# of individuals participating in stewardship education	7,000	4,675	4,000
# of soil samples assisted	NEW	50	50
# of grants submitted		2	3
Result Measures			
Conservation easements/fee simple titles managed	112	128	215
# Long-term conservation agreements/contracts	154	169	175
Impact Measures			
lbs Nitrogen managed	227,900	233,465	234,000
tons Soil conserved	295	124	150
l. ft. Livestock excluded from streams	84,000	84,950	89,000

DEPARTMENT CONTACT

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Planning and Development – Zoning

MISSION

The mission of Cabarrus County Planning and Zoning is to enhance the quality of life for citizens through the implementation of federal, state, and local laws, ordinances, and regulations related to the use of land, thereby building a viable community where citizens, businesses, and industry thrive together.

MANDATE

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.

OVERVIEW

The Zoning Division is responsible for providing zoning services in unincorporated Cabarrus County. These services include administrating and enforcing the zoning and flood damage prevention ordinances, 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 Planning and Zoning Commission and to the Cabarrus County Board of Commissioners.

MAJOR ACCOMPLISHMENTS

- Zoning inspection processing moved to Accela Mobile Office module for more efficient field operations.

CHALLENGES & TRENDS

- Number of site plans submitted remains similar to FY2014
- Number of complaints investigated remains similar to FY2013

BUDGET HIGHLIGHTS & CHANGES

- Reductions in expenses are primarily related to reductions in travel and health insurance.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
(65) PERMITS & FEES	29,300	24,100	24,100	24,700	600	2.49%
(66) SALES & SERVICES	1,295		-	-	-	
TOTAL	**$ 30,595**	**$ 24,100**	**$ 24,100**	**$ 24,700**	**$ 600**	**2.49%**
EXPENDITURES						
(91) PERSONNEL SERVICES	199,141	204,743	204,745	185,014	(19,729)	-9.64%
(94) OPERATIONS	8,128	16,839	16,714	7,582	(9,257)	-54.97%
TOTAL	**$ 207,268**	**$ 221,582**	**$ 221,459**	**$ 192,596**	**$ (28,986)**	**-13.08%**
STAFFING						
FULL-TIME EMPLOYEES	**3.0000**	**3.0000**	**3.0000**	**3.0000**	**-**	**0.00%**

Planning and Development – Zoning

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Provide timely response to citizen complaints.
- Reduce the number of repeat investigations or site visits required for complaint cases to less than 30%.
- Review and approve 90% of site plans submitted for review within 60 days.

Program Strategies:

- Investigate 90% of validated complaints within 3 days.
- Educate property owners about non-compliance.
- Assist with strategies for compliances for larger cases as needed.
- Maintain office hours to expedite plan review.

Assumptions/Considerations:

- Plan complies with ordinances (zoning, flood, subdivision) and land use plans
- Comments addressed in timely manner
- Owner/tenant cooperation
- Limited number of visits to achieve compliance
- Applicant proceeds with project, permitting, and construction

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Plans submitted for commercial site plan review	21	28	20
# Zoning complaints investigated	228	234	220
Result Measures			
# Plans approved within 60 days of submittal	18	22	18
% Plans approved within 60 days	86%	79%	90%
# Zoning complaints requiring multiple site visits	121	127	66
% Zoning complaints requiring multiple visits	53%	54%	30%
# Zoning permits reviewed with floodplain	64	84	50
# Floodplain development permits issued	1	0	0
Impact Measures			
# Zoning complaint cases in compliance and closed	146	155	143
% Complaint cases in compliance and closed	64%	66%	45%

DEPARTMENT CONTACT

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Planning and Development- Local Food System Program

MISSION

The mission of the Cabarrus County Food Policy Council and the Lomax Agricultural Learning Center is to support the revitalization of the local food economy and promote a healthier population. Our staff, partnering organizations and volunteers provide needed education and programming and bring awareness to the strategies, recommendations, and policies necessary to encourage the development of a robust and secure local food economy.

MANDATE

Not Mandated. Food Policy Council operates under the direction of Cabarrus County Resolution 2010-12 Resolution Establishing the Cabarrus County Food Policy Council and Approval of the Council's Written Guidelines.

The Elma C. Lomax Incubator Farm must comply with the federal, state and local government food regulatory framework.

OVERVIEW

The Cabarrus County Food Policy Council was created to help identify and strengthen the connections between food, health, natural resource protection, economic development and the agricultural community. It was charged with performing research, educating the community, developing strategies and making policy recommendations that would encourage the development of a robust, sustainable local food economy and a healthier population.

Cabarrus County and the NC Cooperative Extension – Cabarrus Center have partnered to develop the Elma C. Lomax Incubator Farm. The farm works much like a business incubator. Individuals interested in starting a farm-based business can enroll in the program which provides classroom instruction on the business of farming in Cabarrus County as well as hands–on experience on the farm. Participants in the program develop and manage their own agriculture business while receiving guidance from staff and seasoned farmers.

MAJOR ACCOMPLISHMENTS - Food Policy Council 2013

- Council developed ***Locally Grown*** countywide local food marketing campaign agreements.
- Held Third Annual Food Policy Council Retreat
- Participated in FPC Fieldtrip to Triad area local food businesses.
- Participated in the Know Your Farms Charlotte Region Farm Tour.
- Hosted 10 days of cooking with local food at the Cabarrus County Fair.
- Held Third Annual Friends of the Piedmont Farmers Market 'Harvest Gala' event.
- Participated in Concord Christmas Parade

MAJOR ACCOMPLISHMENTS – Lomax Agricultural Learning Center 2013

- 11 Farmers-in-Training
- Partnership with Central United Methodist for hunger relief effort
- Many tours and public educational opportunities
- Project redevelopment plan coauthored with potential partnering organizations

CHALLENGES & TRENDS

- The aging population of farmer's means there is a need to establish new famers within our community to do the work of growing food in order to rebuild our local food economy.

Planning and Development- Local Food System Program

- Those individuals with the knowledge base necessary to make farming profitable in our area are aging out of the profession.
- The increasing threats of hunger and diet-related disease; addressing long-term food security and short term need.
- An increasing number of local food businesses and organizations are attempting to maximize the potential of the local food economy.
- In the process of developing a master plan in coordination with Rowan Cabarrus Community College, the University of North Carolina at Charlotte, and Cooperative Extension.

BUDGET HIGHLIGHTS & CHANGES

- Due to Board amendment, all FY 15 funding for the program was eliminated
- Between FY09 and FY13, the budget was in a multi-year fund

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	-	3,500	3,500		(3,500)	-100.00%
MISCELLANEOUS	-	1,500	1,500		(1,500)	-100.00%
TOTAL	**$ -**	**$ 5,000**	**$ 5,000**	**$ -**	**$ (5,000)**	**-100.00%**
EXPENDITURES						
PERSONNEL SERVICES	-	72,862	72,862		(72,862)	-100.00%
OPERATIONS	-	33,727	40,627		(33,727)	-100.00%
CAPITAL OUTLAY	-	7,500	3,000		(7,500)	-100.00%
TOTAL	**$ -**	**$ 114,089**	**$ 116,489**	**$ -**	**$ (114,089)**	**-100.00%**
STAFFING						
FULL-TIME EMPLOYEES	1.00	1.00	1.00	-	(1)	-100.00%

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Develop whole farm production model that begins to establish funding source for future operations.
- Identify opportunities to increase retail access to local food.

Program Strategies:

- Identify opportunities to reduce the amount of funding needed to operate the farm through data tracking and farm operational policy adjustments.
- Increase the number of participants at the farm who pay tuition for the various programs offered at the farm.
- Recruit partner organizations to assist with long term planning and with whom resources and funding sources can be shared.
- Support the efforts of local brick and mortar businesses who would like to make local food available to retail customers.

Planning and Development- Local Food System Program

- Assist collaborating organizations in the planning and development of Rotary Square, a public open space in Downtown Concord that would host a twice weekly farmers market.
- Leverage underused resources at the Lomax Farm to help local farm businesses to coordinate sales and distribution of locally grown and raised food products.

Assumptions/Considerations:

- Participation in the local food economy increases across the County
- Greater action by citizens and businesses involved in the local food economy in coordination with Cooperative Extension
- No staff turnover
- Continued support and interest from public
- Financial support from local government and partnering organizations

Economic Development – Incentive Grants

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.

- **390 Business Boulevard, LLC (TY2014 FY2015 - TY2016 FY2017)**
  Based on an Estimated Eligible Fixed Asset Valuation of approximately $2,950,000 for TY 2014, we will appropriate $18,000 to FY2015. 85% of qualifying amount will be granted to industry for three consecutive years. FY2015 will be the first year for 390 Business Boulevard, LLC.

- **Celgard (TY2012 FY2013 – TY2015 FY2016)**
  Celgard has been granted two EDC Grants with multiple phases for each Grant. The grants will overlap for several years. The initial grant years (TY2012 and 2013) were budgeted based on the projections provided in the grants. At this time Celgard is ahead of schedule and as a result there is a projected budget shortfall of $286,000 which will therefore be added to the FY2015 budget. Based on a Combined Estimated Eligible Fixed Asset Valuation of approximately $153,500,000 we budget $914,000 for FY2015 plus the fore mentioned $286,000 totaling $1,200,000 with a $1,070,000 carry forward from FY2014. FY2015 will be the third year for Celgard.

- **Corning Inc., (TY2013 FY2014 – TY2015 FY2016)**
  Corning has been granted two EDC Grants with overlapping timeframes. Based on a Combined Estimated Eligible Fixed Asset Valuation of approximately $115,000,000 we have budgeted $686,000 to FY2015 with a $757,000 carry forward from FY2014. 85% of qualifying amount will be granted to industry for three consecutive years, per grant, with each year's value being adjusted by a factor for depreciation. FY2015 will be the second year for Corning Inc.

- **Creamery Concord, LLC (TY2012 FY2013 - TY2016 FY2017)**
  Based on an Estimated Eligible Fixed Asset Valuation of approximately $1,750,000 we have budgeted $11,000 to FY2015. 85% of qualifying amount will be granted to industry for five consecutive years with each year's value being adjusted by a factor for depreciation. FY2015 will be the third year for Creamery Concord, LLC.

- **Distribution Technologies-** Company failed to meet the terms of their grant agreement.

- **DNP IMS America Corp (TY2012 FY2013 - TY2014 FY2015)**
  Based on an Estimated Eligible Fixed Asset Valuation of approximately $22,430,000 we have budgeted $135,000 to FY2015 with a $283,000 carry forward from FY2014. 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. FY2015 will be the third year for DNP IMS America Corporation.

- **FlyRight (TY2014 FY2015 - TY2016 FY2017)**
  Phase 1 of the EDC Grant has been completed. Phase 2 of this grant is currently based on an Estimated Eligible Fixed Asset Valuation of approximately $5,500,000 and correspondingly we will appropriate $33,000 to FY2015. We are using the standard 85% of qualifying amount for grant to industry for three consecutive years with each year's value being adjusted by a factor for depreciation. FY2015 will be the first year for this phase of the FlyRight Grant.

Economic Development – Incentive Grants

- **Great Wolf Lodge of the Carolinas (TY2010 FY2011 - TY2014 FY2015)**
  Based on an Estimated Eligible Fixed Asset Valuation of approximately $84,000,000 we have budgeted $500,000 to FY2015. 85% of qualifying amount will be granted to industry for five consecutive years with each year's value being adjusted by a factor for depreciation. FY2015 will be the fifth year for Great Wolf Lodge of the Carolinas.

- **Hendrick/ JRH Vehicle-** grant ended in FY 14

- **PreGel (TY2012 FY2013 - TY2015 FY2016)**
  PreGel applied for and was granted a three phase expansion Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately $11,800,000 we have budgeted $71,000 to FY2015 with a carry forward of $72,000 from FY2014. 85% of qualifying amount will be granted to industry for three consecutive years per phase with each year's value being adjusted by a factor for depreciation. FY2015 will be the third year for PreGel's expansion Grant.

- **Saddle Creek**- grant ended in FY 13.

- **Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC (TY2014 FY2015 - TY2019 FY2020)**
  Mills applied for and was granted a six year expansion Grant. Based on an Estimated Eligible Fixed Asset Valuation of approximately $8,900,000 we have budgeted $53,000 to FY2015. 85% of qualifying amount will be granted to industry for six consecutive years with each year's value being adjusted by a factor for depreciation. FY2015 will be the first year for Simon Properties.

- **Shoe Show**- grant ended in FY14

- **SP Richards (TY2013 FY2014 - TY2015 FY2016)**
  Based on an estimated Eligible Fixed Asset Valuation of approximately $11,600,000 we will appropriate $70,000 to FY2015 with a carry forward of $73,000 from FY2014. 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. FY2015 will be the second year for SP Richards.

BUDGET SUMMARY

The total incentive grant expenditures for FY 15 are estimated to be $ 5,032,000 with $2,777,000 coming from FY 15 funding and $ 2,255,000 coming from carryovers from FY 14 projects that were not completed by June 30, 2014.

Economic Development – Incentive Grants

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Incentive Grant Expenditures						
390 Business Blvd	-	-	-	18,000	18,000	100.00%
ACN/LKN Global Holdings	51,748	13,217	13,217	-	(13,217)	-100.00%
Celgard	-	823,000	1,070,000	1,200,000	377,000	45.81%
Corning	-	757,000	757,000	686,000	(71,000)	-9.38%
Creamery Concord LLC	9,964	10,000	10,328	11,000	1,000	10.00%
Distribution Technologies	-	13,000	-	-	(13,000)	-100.00%
DNP IMS American Corp	-	134,000	283,000	135,000	1,000	0.75%
FlyRight	-	-	-	33,000	33,000	100.00%
Great Wolf Lodge	522,957	514,000	514,000	500,000	(14,000)	-2.72%
Hendrick/JRH Vehicle	86,099	42,000	41,672	-	(42,000)	-100.00%
PreGel, Inc.	-	68,000	72,000	71,000	3,000	4.41%
Saddle Creek	196,312	-	-	-	-	0.00%
Sea Life	-	-	-	53,000	53,000	100.00%
Shoe Show	62,519	63,000	63,000	-	(63,000)	-100.00%
SP Richards	-	60,000	73,000	70,000	10,000	16.67%
TOTAL	**$929,599**	**$2,497,217**	**$2,897,217**	**$2,777,000**	**$279,783**	**11.20%**

DEPARTMENT CONTACT

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Veterans Services

MISSION

To assist veterans and their spouses, dependents, and survivors in obtaining available benefits from federal, state, and local agencies administering veteran's programs.

OVERVIEW

The Cabarrus County Veteran Services office focuses on advocacy on behalf of veterans and their families in the presentation, processing, and provision of proof while establishing claims, privileges, and rights to benefits for which they are entitled under federal, state, and local laws. The scope of benefits includes disability compensation, pension, health and life insurance, education, vocational rehabilitation, medical and burial benefits.

MAJOR ACCOMPLISHMENTS

- Hired a new Veterans Service Officer (VSO, promoted internally) and a new Secretary. New VSO is currently in training for her accreditation.
- Sponsored the annual Veterans Day Program hosted by the Tar Heel Keystone Club and the Boys and Girls Club of Concord.
- Coordinated with the newly-formed Cabarrus Veterans Coalition to successfully petition the Board of Commissioners to change the name of North Cabarrus Park to Vietnam Veterans Park in commemoration of the 50th Anniversary of the start of the Vietnam War.
- Became a Commemorative Partner for the Department of Defense-sponsored Vietnam War Commemoration
- Coordinated with the VA Rural Health Office to provide free flu shots for veterans at the Governmental Center. Over 25 veterans took advantage of this event.
- Coordinated with the VA Rural Health Office to offer Healthy Lifestyle seminars to veterans. Seminars took place April-May 2014 in the Governmental Center Multipurpose Room. There were five sessions in five consecutive weeks.
- Again hosted a well-attended Christmas Breakfast for the veterans of Cabarrus County. Veterans gathered for fellowship and breakfast provided by local restaurants and grocery stores.
- Attended 13 events at local veterans' organizations and health care facilities and provided information regarding the services and assistance we offer to county veterans and their families.
- Made 22 home visits to veterans unable to travel to our office. These visits were necessary to discuss benefits available to them or to complete forms for benefit claims.

CHALLENGES & TRENDS

- Keeping track of the constant changes to the laws pertaining to veterans benefits. This is vital to providing the best possible assistance and guidance to veterans regarding benefits available to them.
- Claims continue to be backlogged at the VA, however the turnaround times on some types of claims seem to be getting better.
- Managing the increase in the number of veterans inquiring about or wanting to apply for VA health care due to the implementation of the Affordable Care Act.
- Transportation resources continue to be a challenge for veterans.

BUDGET HIGHLIGHTS & CHANGES

- Minor changes in the budget due to changes in salary requirements for new hires and employee retirement, as well as health insurance change per Board action. Otherwise budget will remain consistent with previous years.

Veterans Services

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVT - GRTS -	1,452	1,000	1,000	1,452	452	45.20%
MISCELLANEOUS	250		450	250	250	
TOTAL	**$ 1,702**	**$ 1,000**	**$ 1,450**	**$ 1,702**	**$ 702**	**70.20%**
EXPENDITURES						
PERSONNEL SERVICES	216,420	223,185	223,185	218,296	(4,889)	-2.19%
OPERATIONS	9,774	12,584	13,034	10,297	(2,287)	-18.17%
TOTAL	**$ 226,193**	**$ 235,769**	**$ 236,219**	**$ 228,593**	**$ (7,176)**	**-3.04%**
STAFFING						
FULL-TIME EMPLOYEES	**4.00**	**4.00**	**4.00**	**4.00**	**-**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Provide a readily available, well-trained and informed staff to assist veterans and their family members obtain benefits and services while submitting timely, accurate and complete claims and correspondence to the North Carolina Division of Veterans Affairs and the Department of Veterans Affairs.
- Continue outreach efforts to ensure veterans and their family members are aware of the benefits available to them, and to be accessible and responsive when our assistance is needed.
-

Program Strategies:

- Ensure Service Officers are able to take advantage of all available training opportunities offered by local, state, and federal agencies.
- Stress accuracy and attention to detail when filing claims for benefits and services through the Veterans Administration and the North Carolina Division of Veteran's Affairs.
- Educate the community through participation in events where there's an opportunity to inform veterans and their families of available benefits.
- Make sure phone calls are answered, messages are promptly returned, appointments are met, and walk-ins are welcomed.

Assumptions/Considerations:

- Training remains available from VA.
- State/federal budgets remain constant.
- VA continues to reduce number of old claims.
- VA remains focused on catching up.
- State remains committed to our Veterans.
- Return of troops continue.
- Laws remain stable.
- No more office personnel turnover.
- Staff remains adequate.

Veterans Services

- County resources remain available.
- Stable economic/political climate.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# New claims	612	643	650
# Telephone contacts	9,215	9,312	9,300
# Written communications	837	871	850
Result Measures			
$ Brought into the County through VA	$5,370,000	$5,140,000	$5,200,000
Impact Measures			
Under development	TBD	TBD	TBD

DEPARTMENT CONTACT

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Other Human Services

DESCRIPTION
Funding for mandated health services that are provided through other agencies.

MANDATE

NCGS 122C – Mental Health, Development Disabilities, and Substance Abuse Act of 1985, and NCGS 130A Public Health

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 FY15 budget includes $3,579,222 in recurring expense, $10,762 in West Nile Virus expense, and $2,017,949 in School Nurses expense. The school nurse funding added in FY 14 supported nine additional days and an extra hour for forty-two part-time school nurses. Funding for health insurance for ten of these nurses was also included. $ 300,000 in one-time funds provided in FY 14 were eliminated in FY 15.

Cardinal Innovations Healthcare Solutions

Cardinal Innovations Healthcare Solutions (formerly Piedmont Behavioral Healthcare) is the mental health Local Management Entity (LME) serving Cabarrus, Stanly, Rowan, Union and Davidson Counties, Orange, Person, Chatham (formerly OPC LME), Alamance, Caswell,(formerly Alamance/Caswell LME) Vance, Franklin, Granville, Halifax and Warren(formerly Five County LME) and most recently Mecklenburg County.

Cardinal is a public agency that receives state, federal, Medicaid and county funds. These funds are used to provide services in each of their 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 Cardinal. Case management is being provided by Cardinal 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.

BUDGET SUMMARY

	Actual FY13	Revised FY 14	Department Request FY15	Adopted FY15	% Change FY14 to FY15
Cabarrus Health Alliance	5,249,177	5,907,933	5,964,861	5,607,933	-5.08%
*Cardinal Innovations Healthcare Solutions	614,021	614,021	614,020	614,020	0.00%
Total Expense	**$ 5,863,198**	**$ 6,521,954**	**$ 6,578,881**	**$ 6,221,953**	**-4.60%**

Cooperative Extension

MISSION

Cabarrus County Cooperative Extension enriches the lives and economy by connecting land-grant university research to the public. Our staff and volunteers deliver timely, relevant programs in the areas of sustainable agriculture, viable communities, positive youth development, and strong healthy, safe families.

OVERVIEW

The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community development, family & consumer sciences and 4-H youth development. This nationwide, educational network links the expertise and resources of federal, state and local partners.

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MAJOR ACCOMPLISHMENTS

- Cabarrus Cooperative Extension staff delivered programs that involved 34,640 Cabarrus citizens in direct services, educational programs and activities. Informal educational opportunities were provided through 132 non-credit classes.
- Cooperative Extension's program efforts were multiplied and enhanced by 574 trained volunteers giving 69,905 volunteer hours. Their gift of hours is the equivalent of $1,457,519.25 savings for Cabarrus County.
- Eighty-nine school age care professionals in Cabarrus County were trained in the areas of: youth development; environment; youth observations; families and communities; health, safety and nutrition; interactions with children and professional development. The survey revealed that 97% said the workshop improved their teaching skills in afterschool and 88% will continue to work on quality programming in the future.
- Over 3,000 Cabarrus County students participated in the 2013 National Science Experiment (Maps & Apps). Cabarrus County 4-H provided the materials, training and kits to make this happen. The event was held in all nineteen Cabarrus County Kids:Plus afterschool programs, eight day care centers, two middle schools and two elementary schools.
- To address an increased interest in safe food preservation, the Family and Consumer Sciences Agent in Cabarrus County offered 10 hands-on workshops from June-August 2013 covering topics such as basics of home canning, home pickling, freezing & dehydrating, and salsa. All participants reported that they increased their knowledge of resources, equipment, and pressure and water bath processing methods. One hundred percent said they would change practices/or apply skills they learned to safely preserve food in the future.

CHALLENGES & TRENDS

- Cooperative Extension in Cabarrus County has the unique opportunity of reaching and promoting both rural-traditional agriculture and urban-suburban agriculture trends. It is a challenge to be seen as an unbiased supporter of both.
- Cooperative Extension statewide is in the process of a visioning initiative with an outcome of an expected changed staffing model.

BUDGET HIGHLIGHTS & CHANGES

- Program area revenue (fees paid by our participants) accounts for the majority of program area expense.

Cooperative Extension

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
SALES & SERVICES	34,386	56,030	58,880	60,239	4,209	7.51%
MISCELLANEOUS	-		35,000	-	-	
TOTAL	**$ 34,386**	**$ 56,030**	**$ 93,880**	**$ 60,239**	**$ 4,209**	**7.51%**
EXPENDITURES						
PERSONNEL SERVICES	264,075	321,663	327,568	321,655	(8)	0.00%
OPERATIONS	47,931	79,033	113,253	78,792	(241)	-0.30%
TOTAL	**$ 312,007**	**$ 400,696**	**$ 440,821**	**$ 400,447**	**$ (249)**	**-0.06%**
STAFFING						
FULL-TIME EMPLOYEES	**9.75**	**9.75**	**9.75**	**9.75**	**-**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- Promote a fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.
- 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.

Goal:

- Preserve and enhance the quality of life by providing educational opportunities to sustain agriculture.
- Adults and children of all ages will make healthy food choices and be physically active to achieve or maintain a healthy lifestyle and prevent chronic disease.
- Youth will increase their 4-H project knowledge especially in the STEM (Science, Technology, Engineering, and Math) areas.
- Use volunteer resources wisely and responsibly to maximize the value for the county and its citizens.

Strategy:

- Educational programs will be offered in the areas of consumer and commercial horticulture by staff and trained volunteers.
- New Beginning Farmers On-Line course and classes will be offered.
- Will help improve the quality of local produce through classes, workshops, on-site educational visits, phone conferences, and the availability of soil sampling kits and information.
- Private Pesticide applicators re-certification classes will be offered.
- Provide group and individual education to livestock producers and Cattlemen's Association members.
- Provide hands-on educational courses in food safety, food preservation, healthy eating, and senior nutrition.
- Utilize local media outlets to promote Cooperative Extension programs and provide community education through non-traditional delivery methods.
- Youth will learn about food safety and nutrition by enrolling in 4-H EFNEP (Expanded Food and Nutrition Education Program) classes and summer camp programs.
- Increase STEM (Science, Technology, Engineering and Math) skills and competencies for school-age professionals and youth through hands-on curriculum kits developed and administered by 4-H staff.

Cooperative Extension

- Educational classes, retreats, camps, and leadership opportunities will be offered to 4-H youth and adult volunteers.
- Volunteers will have opportunities to attend educational classes and leadership meetings at the county, district, state and national level.
- Volunteers will document the number of hours volunteering during the year.
- Volunteers will be given leadership opportunities to expand local Cabarrus County programs.
- Provide individual phone consultation to answer questions regarding health, nutrition, home horticulture, youth development, and community development.

Assumptions/Considerations:

- Cooperative Extension in Cabarrus County is funded through a partnership with North Carolina State University and Cabarrus County government, through a Memorandum of Understanding. Goals, strategies and measures are established with the assumption of a fully funded, fully staffed team.
- Cooperative Extension staff plan their work around state-major objectives established through North Carolina State University, tailored to local needs. State major objectives are established on a calendar year.
- A large percentage of citizen education through Cooperative Extension is performed by volunteers that are screened and trained by program staff.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Trained volunteers	572	574	600
# Hours given by volunteers	67,775	69,905	75,000
# Educational Programs offered	new	132	200
# Program participants	34,306	34,640	36,000
Result Measures			
Particpant increase in subject matter knowledge	NEW	NEW	88%
Satisfaction rate of programs and volunteers support	NEW	NEW	92%
Participants implement behavior and practice change	NEW	NEW	60%
Impact Measures			
Citizens connected to necessary resources	NEW	NEW	85%

DEPARTMENT CONTACT

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Human Services – Administration

MISSION

Provide overall management and budgetary oversight for operations for all programs and services within the Department of Human Services. Develops and administers the budget, manages purchases and contracts, monitors budget for expenditures and revenues and processes claims for agency reimbursement. Oversees the personnel functions of the agency including: recruitment, hiring, orientation, evaluations, and federal workplace rules.

MANDATE

NCGS 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.

OVERVIEW

The Unit consists of the Director and Assistant Director as well as the Finance professionals and para-professional staff responsible for a wide array of functions regarding program operations, fiscal/budgetary operations and human resources. The unit provides services to all programs and departments with the Department of Human Services.

MAJOR ACCOMPLISHMENTS

- Successfully claimed all revenues up to our funding caps.
- Processed 61 new hires in current year.

CHALLENGES & TRENDS

- Budgetary cuts at state and federal level present challenges in maximizing revenue available to the agency.
- Increase staff demand for Family Medical Leave Act; this process is extremely time consuming from an administrative standpoint. We are working with HR to improve this.
- Additional work and training related to Staff Turnover.
- SSBG funding is in jeopardy ($600,000) at the Federal level.

BUDGET HIGHLIGHTS & CHANGES

- Utilized the State budget template for the first time. This should greatly improve our budgeting accuracy.
- Use of technology to improve document handling and mail room processes.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVT - GRTS -	-		-	73,750	73,750	
OTHER FINANCING SOURCES	-		212,334	-	-	
TOTAL	**$ -**	**$ -**	**$ 212,334**	**$ 73,750**	**$ 73,750**	
EXPENDITURES						
PERSONNEL SERVICES	981,704	704,972	753,618	801,695	96,723	13.72%
OPERATIONS	1,247,548	1,849,002	2,037,732	2,074,724	225,722	12.21%
TOTAL	**$ 2,229,252**	**$ 2,553,974**	**$ 2,791,350**	**$ 2,876,419**	**$ 322,445**	**12.63%**
STAFFING						
FULL-TIME EMPLOYEES	**8.0000**	**9.0000**	**9.0000**	**9.0000**	**-**	**0.00%**

Human Services – Administration

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Maximize use of all federal and state allocations.
- Ensure timely submission of performance evaluations for each employee.
- Fill vacant positions with qualified staff within 60 days.

Program Strategies:

- Timely and accurate transmittal of State Reimbursement Request Form 1571.
- Accurate day-sheet coding within child and adult services to ensure maximization of funds.
- Monthly monitoring of allocations through XS 411 allocations report.
- Ongoing training of program staff regarding coding of time and our purchasing policies.
- Supervisors and Program Managers will schedule evaluations in advance to ensure compliance with deadlines.
- Immediately list all vacant positions upon notice of termination.
- Screen and process new applications within seven days of position application closing.
- Conduct thorough and timely background checks, drug screens, and reference checks.
- Ensure cross training for all major tasks.
- Implement strategies that encourage efficiency and consistency.
- Review and Evaluate Work Flows and Business Processes of the agency to ensure effectiveness
- Evaluate centralization of all admin support positions within the agency to the Finance area to ensure proper oversight and monitoring

Assumptions/Considerations:

- Federal and state maintenance of grants.
- Client funding remains the same.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Result Measures			
% Timely 1571 submissions	NEW	NEW	100.00%
% Audited invoices that are timely and accurate	NEW	NEW	99.50%
Staff Turnover	NEW	NEW	18.00%
Maximization of Capped Funding	100%	100%	100%
MOE maximization	100%	100%	100%
% Timely staff evaluations	NEW	NEW	95.00%
Impact Measures			
TBD			

DEPARTMENT CONTACT

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Human Services – Transportation

MISSION

Cabarrus County Transportation Service's mission is to promote an independent lifestyle that empowers individuals to overcome transportation barriers by providing safe and reliable transportation services that enable all eligible individuals to access medical care, essential services, and resources that improve their quality of life.

MANDATE

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 federally funded and Elderly and Handicapped services are State funded.

OVERVIEW

CCTS strives each day to provide services to the transportation disadvantaged in Cabarrus County. This service seeks to reach those individual citizens who because of age, disability, or income constraints do not have access to conventional public transportation options.

CCTS has specific services to meet the special requirements for each group utilizing our system.

- Medical trips which provide preventive medical care. These trips keep citizens in their homes longer and help reduce assisted living cost.
- Employment trips which are provided to Work First Participants of the Department of Human Services programs
- Trips to the Cabarrus Vocational Opportunity work site (CVO).
- Life-sustaining medical trips aid those individuals in maintaining their lives and helps reduce the need for health care assistance and assisted living.
- Cabarrus Links which provides service to the unincorporated areas. Those passengers utilize the Links service to travel to and from employment centers in Concord and also transfer to the City of Concord CK Rider system at their transit facility.

MAJOR ACCOMPLISHMENTS

- We are utilizing our County drivers to complete Medicaid trips that were previously provided by taxis. We have reduced that line item from $380,000 to $82,400.

CHALLENGES & TRENDS

- Continued increase in service demand. Increase in the Senior Population. Lack of increased funding from the State. Decreasing trips via taxi's and putting riders on our vehicles.

Human Services – Transportation

BUDGET HIGHLIGHTS & CHANGES

- Elimination of two grants that were expected to phase out in FY16 due to eligibility changes.
- Due to Board action, fuel and auto maintenance was reduced.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVT - GRTS -	324,629	293,345	293,345	139,932	(153,413)	-52.30%
INTGOVT - GRTS -	708,014	755,765	755,765	714,698	(41,067)	-5.43%
SALES & SERVICES	1,450,290	986,750	986,750	987,850	1,100	0.11%
MISCELLANEOUS	25	100	100	-	(100)	-100.00%
OTHER FINANCING SOURCES	-		3,530	-	-	
TOTAL	**$ 2,482,958**	**$ 2,035,960**	**$ 2,039,490**	**$ 1,842,480**	**$ (193,480)**	**-9.50%**
EXPENDITURES						
PERSONNEL SERVICES	1,322,050	1,403,236	1,403,236	1,311,316	(91,920)	-6.55%
OPERATIONS	1,120,434	1,172,488	1,176,833	701,657	(470,831)	-40.16%
CAPITAL OUTLAY	298,681	206,980	210,510	228,400	21,420	10.35%
TOTAL	**$ 2,741,165**	**$ 2,782,704**	**$ 2,790,579**	**$ 2,241,373**	**$ (541,331)**	**-19.45%**
STAFFING						
FULL-TIME EMPLOYEES	**34.5000**	**34.5000**	**33.5000**	**33.5000**	**(1.0000)**	**-2.90%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Provide comprehensive Transportation Services.
- Establish a work environment aimed at performance excellence, teamwork, and flexibility to accommodate additional demand in services.

Program Strategies:

- Utilize advanced technology for improving public transportation and adapt to changes in transportation through strategic planning.
- Optimize resources, maximize individual contributions, provide appropriate training in Defensive Driving, Passenger Assistance Training, Proper securing of wheel chairs, Blood borne & Airborne Pathogens, First aid & CPR, Fire Extinguishers and provide opportunities for employee growth and development, recognizing employee contributions.

Assumptions/Considerations:

- Staff does not decrease.
- Training is sufficient.
- All drivers are at work for comprehensive training
- Scheduling software is used effectively.

Human Services – Transportation

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Trips	76,069	82,123	90,432
# Clients certified	3,235	3,820	4,405
# Trips per hour	1.9	2.1	2.8
Result Measures			
# Client complaints	15	20	15
% On time	77%	81%	90%
# Accidents	3	4	0
Impact Measures			
% of citizens that find transportation important	TBD	82%	90%

DEPARTMENT CONTACT

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Human Services – Child Welfare

MISSION

The mission of the Cabarrus County Child Welfare Division is to achieve safety, permanence, and well-being for children, working one-on-one with the family by assessing, coordinating, and providing services that address the safety, risk, and family needs of the child. Our staff will be vigilant in their effort to protect the child.

MANDATE

The following Child Welfare Services are mandated services by Federal and/or North Carolina laws, policies and standards: Adoption Services and Adoption Assistance are mandated by G.S. 108 A-49 & 50, Title IV-B and IV-E of the Social Security Act, P.L. 96-272, P.L. 99-514, P.L.103-382, P.L. 106-385, P.L. 105-89, P.L. 106-169, and P.L. 109-171; Foster Care Services for Children and Foster Care Assistance payments are mandated by titles IV-E and IV-B of the Social Security Act, CAPTA (P.L. 93-247), and G.S. 108A-48 and 49; 45, G.S. 143B-153 (2) (d) ; 10A NCAC 21; 10A NCAC 22F; Home studies are ordered by the District Court Judges; P.L. 103-432; G.S. 7B-38, 143B-153; 10A NCAC 70C; CSST Services are mandated through 10 NCAC 436.0203; Individual and Family Adjustment Services are mandated under G.S. 143B-153 and 10 NCAC 436.2023; Protective Services for Children are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), Titles IV-B, IV-E, P.L. 108-36, P.L. 105-89, G.S. 108A-14, and G.S. 7B Article 3; Intensive Family Preservation Services are established under G.S. 143B-150.5; Contracts with the Child Advocacy Center and Cardinal Innovations Healthcare Solutions are authorized under provisions of G.S. 143B-10 and G.S. 143B-153.

OVERVIEW

The Child Welfare Division, Child Protective Services (CPS) program is responsible for receiving, screening, and investigating/assessing reports of alleged abuse/neglect/dependency. In Home Services provide services directly to families that have received substantiation of abuse/neglect/dependency that help to address the issues identified through services and case management. The major objective within the child welfare CPS Program is to keep children safe from abuse and neglect and to support the placement of children in their homes while addressing factors that may create the risk of removal.

The Foster Care and the Child Welfare budgets were combined during FY 14.

Foster Care services must be provided to any child the Department has placement responsibility for and is placed in a licensed foster home, relative placement, or licensed facility. Placement responsibility is established when the court places the child in the legal custody of the Department. The Department is responsible for ensuring placement and payment for the child and ensuring all the basic well-being and safety needs are met. In addition, the Department also provides services to the child and family to establish a plan for permanence for the child. Reunification is the primary goal in each case. If that goal is unable to be achieved, the Department explores custody, guardianship or adoption as a permanent plan.

MAJOR ACCOMPLISHMENTS - CPS

- A strong and proactive Child and Community Protection Team is in place to review cases and make recommendations to increase child safety and well-being.
- Staff has been trained to use the Triple P Parenting model with families requiring parenting instruction.
- In Home Program continues to serve families to prevent removal of children and foster care placement, resulting in a lower number of children in care due to upfront services to resolve issues.
- Strong relationship with law enforcement and District Attorney in processing cases for criminal prosecution that involve sexual abuse or strong physical abuse.

- An increased focus in licensure for foster homes has doubled the number of foster homes licensed and managed by Cabarrus County DHS.
- A vacant management level position was developed into a Staff Development Coordinator position to ensure training is acquired or developed to improve staff performance.
- Stabilization of staff turnover with the reorganization of the Child Welfare Division.
- Court hearings are now held on the second Thursday of each month. This allows for better planning and the ability to better ensure federal hearing requirements are met.
- The Compass Co-Pilot program is being utilized by CPS Investigators and Family Assessors.

MAJOR ACCOMPLISHMENTS – Foster Care

- The Department continues to prevent placement of children in care through consented custody agreements among relatives.
- The LINKS program continues to engage older youth in custody to prepare them for adulthood through specific services that help develop independence.
- The Department maintains children in care through contracted agreements until age 21, promoting continued growth and development of independence through education and vocational training.
- The Department has worked in cooperation with Information Technology to develop a compatible court report template with the court database that is ready for piloting.
- The Department has reallocated two positions to the Foster Care area in an effort to assist with caseload growth and demands.
- The Department added a Community Social Services Technician to the Foster Care area to assist with tasks management and transportation demands.
- The Department continues to grow and develop a positive working relationship with the Guardian Ad Litem in an effort to better serve children and families.
- Overall outcomes in court are improved through revision of our internal processes and structure.

CHALLENGES & TRENDS - CPS

- Continued increases in both reports and assessments/investigations.
- Increased Forensic investigations dealing with domestic violence, sexual abuse, and physical abuse which present higher risks to children.
- Increased removals of children from Forensic Investigations/Family Assessments without experiencing In-Home Services due to the high risk of future harm to the children if they remained in the home.
- Decrease in IV-E funding for In-Home Services.
- The instability of the federal funding environment.

CHALLENGES & TRENDS – Foster Care

- The Unit has experienced performance deficiencies in both documentation and the preparation of court reports.
- Increased removals of children from Investigations/Family Assessments without experiencing In-Home Services due to the high risk of future home to the children if they remained in the home.
- Decrease in IV-E funding for Foster Care.
- The instability of the federal funding environment.

BUDGET HIGHLIGHTS & CHANGES

- Reduction in Title IV-E funding for In Home Services due to a federal audit of the state has shifted more cost of services to the county level.

Human Services – Child Welfare

- Child Welfare programs are no longer able to access At-Risk Case Management funding.
- Reductions relate primarily to health insurance, foster care reimbursements, adoption assistance reductions, and temporary staff.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL GRANTS	3,684,366	3,226,727	3,226,717	3,326,444	99,717	3.09%
MISCELLANEOUS	2,000		2,000	-	-	
OTHER FINANCING SOURCES	-		35,070	-	-	
TOTAL	**$ 3,686,366**	**$ 3,226,727**	**$ 3,263,787**	**$ 3,326,444**	**$ 99,717**	**3.09%**
EXPENDITURES						
PERSONNEL SERVICES	4,403,398	4,940,765	4,940,765	4,751,293	(189,472)	-3.83%
OPERATIONS	2,184,009	2,604,924	2,641,994	2,346,089	(258,835)	-9.94%
TOTAL	**$ 6,587,407**	**$ 7,545,689**	**$ 7,582,759**	**$ 7,097,382**	**$ (448,307)**	**-5.94%**
STAFFING						
FULL-TIME EMPLOYEES	**72.0000**	**74.0000**	**73.0000**	**73.0000**	**(1.0000)**	**-1.35%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

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

Program Goals:

- Increase the safety of children alleged to be abused, neglected, or dependent through appropriate assessments of safety and risks.
- Provide services and increased family support to prevent further child abuse and neglect and prevent removal from the home
- Children placed in DSS custody will achieve permanence within one year of entering foster care through diligent case management services that provide needed services to families and children.
- Submit accurate and timely court reports for each scheduled hearing.

Program Strategies:

- Develop training plans for staff and management to ensure proper training at all levels.
- Conduct monthly divisional meetings to improve communication policy, practice, and training.
- Implement technology through Northwoods to improve access to information for workers in the field so that proper decisions can be made regarding risk and safety.
- Review all levels of workflow to ensure best practices and implement new best practices as determined.
- Staff all cases at 3 and 6 months to determine progress towards case plan. Justifications must be developed for a case to go beyond 6 months within In Home Services.
- Review all levels of contacts and ensure risk assessment is done within policy and best practice with each contact.
- Develop a plan to meet permanence in accordance with federal requirements.
- Implement recommendations of state court report review as approved by agency, partners, and court.
- Set forth a calendar to ensure timely submissions.

Human Services – Child Welfare

- Explore more electronic submission options with the court with a goal to be able to electronically submit all reports.

Assumptions/Considerations:

- Public are willing to report.
- Staff are trained and skilled.
- Available court time for foster care hearings.
- Staff knowledgeable of community resources.
- Knowledgeable court personnel in place.
- Federal and State laws do not require increased involvement.
- Funding and staffing needs are met.
- Community resources remain viable.
- Abuse/neglect/dependency intakes received do not exceed staffing ability.
- Parents/legal guardians provide appropriate supervision, basic needs and overall well-being to their children.
- Legal and financial support to the division is provided to ensure responsibilities are attainable.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
% Staff Trained per State Requirements	NEW	NEW	90%
% Cases completed within Established time frames	NEW	NEW	90%
% Cases portraying quality social work per Supervisory Peer Review	NEW	NEW	90%
Result Measures			
% Accepted report responded to within required timeframes	99%	98%	99%
% Recurring maltreatment with 1 year of previous findings of substantiation for abuse/neglect	4%	4%	4%
% Monthly face-to-face contacts to ensure safety and service delivery	95%	98%	99%
% In-home services cases with open in home service plans	97%	100%	100%
Impact Measures			
% children not experiencing maltreatment while in foster care	25%	0%	20%

DEPARTMENT CONTACT

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Human Services – Child Support Services

MISSION

The mission of the Child Support Services Division is to consistently collect as much child support as possible for the benefit of Cabarrus County children and to promote social wellbeing of families through a professionally trained staff, clear performance goals, and enforcement of the policies and laws of the Child Support Program with integrity, accountability, timeliness and reliability.

MANDATE

The service is mandated by Federal law; the 1975 Public Law 93-647, enacting Title IV-D of the Social Security Act; Family Support Act of 1988; and N.C.G.S. 110.128. The Mandate requires a record to be established within 20 days of an application for services, establishment of paternity within 90 days of a location, a support obligation within 90 days, and action to enforce the compliance of the order or schedule a court hearing be initiated within 30 days of any failure to comply with a court order and effected within 75 days.

OVERVIEW

The Child Support Enforcement Division is responsible for ensuring that non-custodial parents support their children through financial means and with medical insurance coverage or medical support. This is irrespective of 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 (NCPs), establishment of paternity including DNA/genetic testing, establishment of a support obligation based upon the NC Child Support Guidelines, and enforcement of collection of court orders for child support and medical insurance and medical support, and modifying such orders as deemed appropriate.

MAJOR ACCOMPLISHMENTS

- Increased Collections: $10,451,095 was distributed to families in FY13. Exceeded the state goal set for Cabarrus County by 6.04%, providing payments to custodial parents promoting sustainability, additional revenues for local spending, and reducing welfare dependency.
- Established financial responsibility orders of non-custodial parents for their children in 84.76% of open child support cases. This exceeded the state goal for FY13 and represents a 4.99% increase in performance over FY12.
- Exceeded the Federal Self-Assessment goals from 6%-23.87% in all 9 case management categories for the first time ever**.** This improved service delivery to the customers.
- Received 3 awards granted by the State: (1) Met & exceeded all 5 federal incentive goals, and all 9 self-assessment goals for FY13; and was **recognized as the only office statewide to meet all the goals**; (2) Most improved percentage for Cases Under Order goal for FY13, from 77.77% to 84.76% (3) Most improved in percentage for the Establishment area of Self-Assessment, from 54.32% to 87.02%.

CHALLENGES & TRENDS

- Continue to experience an upward trend in more difficult and complicated cases, therefore requiring more in depth interviewing, investigation, preparation for court and court time. This is a barrier in meeting the federal establishment timeframe of having the case under order within the first 75 days of the Non-Custodial Parent being located. The economic conditions continue to drive customers to seek the services of the Child Support Services Division versus paying a private attorney to handle their case. This impacts the agents and the requirements of time for the legal contract.
- Applications for services by non-public assistance (NPA) customers continue to increase, currently representing nearly 50% of the total caseload. These encompass more complicated case situations requiring an extended

amount of time and resources. The number of public assistance related customers has leveled over the past fiscal year.

BUDGET HIGHLIGHTS & CHANGES

- All child support costs paid by the County receive federal reimbursement at 66%, except incentive revenues used toward program costs, which are required to be reinvested in the child support program.
- A Court costs filing fee waiver for the costs of Motions and Alias & Pluries summons was granted effective 07-01-13 which significantly reduced our previous legal fee estimates.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - GRANTS	1,185,955	1,234,000	1,234,000	1,145,214	(88,786)	-7.19%
SALES & SERVICES	21,163	16,000	16,000	18,750	2,750	17.19%
MISCELLANEOUS	2,180	1,000	1,000	1,800	800	80.00%
TOTAL	**$ 1,209,298**	**$ 1,251,000**	**$ 1,251,000**	**$ 1,165,764**	**$ (85,236)**	**-6.81%**
EXPENDITURES						
PERSONNEL SERVICES	1,196,382	1,245,551	1,245,551	1,241,534	(4,017)	-0.32%
OPERATIONS	66,412	223,706	223,706	108,215	(115,491)	-51.63%
TOTAL	**$ 1,262,794**	**$ 1,469,257**	**$ 1,469,257**	**$ 1,349,749**	**$ (119,508)**	**-8.13%**
STAFFING						
FULL-TIME EMPLOYEES	**19.00**	**19.00**	**19.00**	**19.00**	**-**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Increase families' ability to be self-sufficient by providing regular child support; reducing the reliance on assistance programs; and increasing incentive revenue returns.
- Provide efficient and quality service delivery and case management by meeting/exceeding federal case management standards.
- Establish and enforce a provision for medical insurance coverage for children and reduce the costs to Medicaid.

Program Strategies:

- Enforcement of orders will be monitored to ensure collections are at highest levels.
- Coordination with new legal firm through court preparation to use all available strategies to collect support from absent parents. Court preparation will focus on best collection strategies for agency.
- Ensure training at all levels regarding policy and practice.
- Support NC Child Support Council with 100% membership that provides advocacy, policy, and training development.
- Assess with every new order the Absent Parent (NCP: non-custodial parent) option to provide health insurance (in accordance w Child Support policy)

Human Services – Child Support Services

Assumptions/Considerations:

- Level of required work tasks remains the same.
- Compliance by the parties.
- Difficulty of case situations does not increase.
- Locate and service resources remain consistent.
- Demand for services remains consistent or less.
- Economy remains consistent and/or grows
- Reduction of unemployment

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Completed paternity	670	543	575
# Completed support orders	691	616	550
# Completed enforcements	12,782	13,084	13,793
# Completed Income Withholdings	2,772	3,369	2,985
# Completed modifications	581	702	840
Result Measures			
% Accomplishment in establishment	87.02%	97.28%	97.00%
% Accomplishment in 6 month expedited process	98.63%	98.63%	99.00%
% Accomplishment in 12 month expedited process	99.22%	100.00%	99.00%
% Accomplishment in process enforcement	90.47%	91.65%	93.00%
% Accomplishment in Intergovernmental	82.23%	86.28%	87.00%
% Accomplishment in medical	92.07%	94.13%	94.00%
% Accomplishment in needed revenue adjustment	97.10%	95.34%	98.00%
% Accomplishment in inclusive revenue adjustment	98.87%	97.67%	99.00%
Impact Measures			
$ Collected	$ 10,451,095	$ 10,725,985	$ 10,661,162
% Current support collection	72.06%	71.51%	73.00%
% Arrears collection	73.17%	73.52%	73.50%
% Cases under order	84.79%	88.67%	90.00%

DEPARTMENT CONTACT

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Human Services – Economic Services

MISSION

The mission of Cabarrus County Economic Services is to determine eligibility for the purpose of providing medical, nutritional, and financial assistance to enhance the quality of life for citizens through excellent customer service.

MANDATE

1. **Medicaid** is mandated by Title XIX of the Social Security Act and NCGS 108A-25, which requires the acceptance and processing of applications, and the conducting of eligibility reviews within required time frames for anyone wishing to apply
2. **Food Nutrition Services** program is mandated by Federal US Code 2011, NCGS 1098-25, and GS 108A, Article 2, Part 5, and requires that applications must be taken upon request, with evaluation as to the severity of the applicants problem, and in some cases, must be available for the client to access through the Electronic Benefits Transfer (EBT) system within seven (7) days. Under regular non-emergency circumstances, the application must be completed within thirty (30) days. Reviews are required by regulation.
3. **Special Assistance** is mandated by GS 108A-25, which mandates that applications must be taken and processed, and reviews completed, as required by regulations.
4. **North Carolina Health Choice for Children (NCHC)** is mandated by Title XXI of the Social Security Act in order to provide health insurance coverage for eligible uninsured children from birth through age 18. It is administered by the Division of Medical Assistance, but is not an entitlement.
5. **Temporary Assistance to Needy Families (TANF)** is mandated by Public Law 104-193, the Personal Responsibility and Work Opportunities and Reconciliation Act of 1996, SB 352. This combined the former AFDC, JOBS, and AFDC-EA, and requires that adults work in return for time-limited benefits. Reviews are conducted within required time frames for anyone wishing to apply.
6. **Work First Program** is a mandated service under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P. L. 104-193). GS 108A-30 provides for the continued administration of Work First through federal waivers.
7. **Child Day Care** is mandated under the Personal Responsibility and Work Opportunities Reconciliation Act of 1996, which combined all federal child care funding under the Child Care and Developmental Fund (CCDF). NC law governs the Smart Start program and mandates that a minimum of 30% of Smart Start funding in each county be designated for child day care subsidy
8. **Work Over Welfare** (WOW) program is a Cabarrus County welfare reform initiative. It was revised and ratified without a sunset provision on June 12, 2003 by the NC General Assembly.
9. **Limited English Proficiency Services** - Title VI, Sec. 601 of the Civil Rights Act of 1964 states that "no person in the United States shall on the ground of race, color or national origin, be excluded from participation in, denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

The Economic Services Division is responsible for administering categorical public assistance programs. There are extensive, distinct regulations for the different programs that must be followed in determining and re-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:

Human Services – Economic Services

- 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 meet the definition of the Social Security Administration and other 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 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 income 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.
- Health Coverage for the Working Disabled (HCWD) – for blind or disabled workers age 16 through 64 who meet eligibility requirements

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 at or below 200% of the federal poverty level. Children are not eligible if covered by Medicaid or by private health insurance

Special Assistance - State/County Special Assistance for Adults provides an assistance payment to low-income 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
- Special Assistance to the Blind (SAB) – assistance payment to individuals who are visually impaired
- SA In-Home - allows eligible individuals the opportunity to live in a private living arrangement and receive assistance as an alternative to facility care.

Food and Nutritional Services (FNS) (formerly Food Stamp Program) - a federal food assistance program that helps provide food assistance to low-income families. Monthly allotments of benefits are issued via Electronic Benefit Cards (EBT cards). The purpose of the 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 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.

Human Services – Economic Services

Energy Assistance

- Crisis Intervention Program: provides funding for eligible families when there is a heating or cooling emergency and there are no other alternatives to assist them. Due to changes in Federal and State policy, local government has less control over policy. Assistance is now $600 annually, and is 100% federally and State funded as part of the Low Income Home Energy Assistance Program block grant.
- Low Income Energy Assistance: provides assistance to low income households to assist in the cost of heating expenses. Eligible households receive a one-time LIEAP heating assistant payment, paid directly to their heating vendor. Targeted population is persons age 60 or over and disabled receiving a service through the Division of Aging and Adult Services. The target population may apply for assistance December 1 through January 31st of each year. All households may apply from February 1st through March 31st of each year, if funding is available.

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) foster parents who are caring for children in DSS custody, 4) Work First recipients who need this service to support education, training, and employment, and 5) children in need of emotional, social, educational, and cognitive development support. 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.

MAJOR ACCOMPLISHMENTS

- A new relationship has been created with the DA and Law Enforcement to prosecute fraud due to the addition of a 2nd fraud investigator – 21 cases have been referred to the Cabarrus County DA, with one prosecution.
- Program Integrity Staff established $600,184 in overpayments; up from $483,333
- Program Integrity Program collected $344,172 and the county received $63,673 in incentive money - this is up from $115,213 in collections and $18,036 in incentive dollars received by the county
- Food & Nutrition staff issued over $36 million dollars in benefits to Cabarrus County residents

CHALLENGES & TRENDS

- NCFAST rollout remains one of the biggest challenges. It requires many cumbersome workarounds and takes much longer to process an application than before.
- NCFAST System latency has been an ongoing issue which created an overwhelming backlog. This resulted in delayed processing on FNS applications and re-certifications and some Medicaid applications after Medicaid was rolled out Oct 2013.
- Actions taken in one NCFAST program often creates issues with other programs. The system needs to be de-bugged.
- Affordable Care Act implementation has been a challenge at the federal and state level, resulting in additional burdens placed on county staff. Federal marketplace applications submitted to healthcare.gov since October 1, 2013 were not released to counties until January 2014. Over 53,000 applications were waiting to be released to counties across the state – all requiring assessment from Medicaid eligibility workers.
- Affordable Care Act - Individuals who request subsidy assistance for Health Insurance are automatically referred to apply for Medicaid and cannot progress on to purchase healthcare without a denial. NC chose not to expand Medicaid under the provisions of ACA but the rules which guide individuals back to NC Medicaid are based on an expanded Medicaid program. Thus many more individuals than those who are truly eligible are referred back to NC Medicaid for a decision. Parents and individuals whose family income might be below the expanded Medicaid income limit are referred even though NC Medicaid was not expanded. Additionally, children are referred to Medicaid and the family cannot purchase coverage for them until there is a denial. This process is uncovering more Medicaid eligible children. This is increasing the application volume and caseloads.

Human Services – Economic Services

- Due to issues with the federal marketplace, families who had applied were contacted and told to submit an application directly to the county to ensure that their evaluation for Medicaid occurred; this caused many duplicate applications to come through for processing.
- Increased use of technology in the work flow – i.e. electronic application submissions, email and fax has increased tremendously. Many more individuals contact the agency via email. Electronic means of communication is encouraged by NCFAST and will increase as more programs are added and more actions – i.e. reporting changes and submitting re-certifications are added to NCFAST.

BUDGET HIGHLIGHTS & CHANGES

- Medicaid reimbursement will increase from 50% to 75% 2/1/14 – for all work done in NCFAST on Medicaid cases. This affects more than 2/3 of our workload.
- Potential impacts to House Bill 392 (Drug Testing & Criminal Background Check for Welfare Recipients) to be effective 8/1/14 are unknown. The bill keeps existing Department of Social Services processes intact. But under the bill, those applicants whom county DSS officials reasonably suspect of drug use would need to submit to a drug test in order to receive benefits through the Work First program. Applicants would have to pay for the tests, and would get reimbursed if they test negative.
- Background checks conducted on Work First and food stamps applicants would be expanded to search for people with outstanding felony warrants, or probation or parole violations. Counties would potentially be allowed to test certain applicants using their fingerprints.
- Reductions in personnel costs relate to health insurance, $ 141,000 and Temp's $86,000
- Reductions in operational costs relate primarily to Special Assistance, $ 106,000, Day Care $ 170,000 and Crisis intervention $ 254,000.
- Low income energy assistance increased $ 236,000.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVERNMENTAL - GRANTS	8,589,759	10,604,868	9,629,868	10,254,679	(350,189)	-3.30%
SALES & SERVICES	164,644	118,000	118,000	106,000	(12,000)	-10.17%
MISCELLANEOUS	51,611	66,000	66,000	-	(66,000)	-100.00%
TOTAL	**$ 8,806,014**	**$ 10,788,868**	**$ 9,813,868**	**$ 10,360,679**	**$ (428,189)**	**-3.97%**
EXPENDITURES						
PERSONNEL SERVICES	5,196,641	6,294,594	6,342,994	6,074,314	(220,280)	-3.50%
OPERATIONS	6,498,427	8,236,532	7,261,532	7,898,342	(338,190)	-4.11%
TOTAL	**$ 11,695,068**	**$ 14,531,126**	**$ 13,604,526**	**$ 13,972,656**	**$ (558,470)**	**-3.84%**
STAFFING						
FULL-TIME EMPLOYEES	**107.00**	**116.00**	**116.00**	**116.00**	**-**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Improve and enhance the health and well-being of Cabarrus County citizens by providing benefits to eligible recipients.

Human Services – Economic Services

Program Strategies:

- Process applications in a timely and accurate manner.
- Ensure proper and timely benefits are issued.
- Provide assistance with the cost of adult care facilities to all eligible citizens.

Assumptions/Considerations:

- The number of applications and reviews remains the same or decreases.
- NCFAST/SEEK reliability and usability improves.
- NCFAST/SEEK rollout, technological stability, volume of applications remains the same
- Program rule alignment (universal manual)
- Funding approval

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Medicaid applications taken	14,976	17,400	17,900
# Medicaid recertifications	NEW	15,456	18,494
# Medicaid Cases	24,151	25,200	25,700
# FNS applications taken	6,900	6,300	6,500
# ongoing FNS cases	11,660	11,900	12,000
# Applications taken for Day Care	NEW	588	600
# Recertifications for Day Care	1,209	1,250	1,250
# Ongoing family cases	490	579	580
$ Reimbursement	$5,527,445	$4,062,501	$4,800,000
Result Measures			
# Average monthly Medicaid recipients	29,131	30,300	30,906
# Average monthly SA recipients	434	440	440
# Average monthly FNS recipients	20,540	22,000	23,000
$ FNS benefits issued	NEW	$34,199,112	$35,753,730
# Average monthly day care recipients	1,181	1,046	1,050
Impact Measures			
% Population receiving food & nutrition services	11.00%	11.40%	12.00%
# Families who enrolled in Day Care	1,181	1,046	1,050

DEPARTMENT CONTACT

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Human Services – Community Alternatives Program

MISSION

The mission of the Community Alternatives Program (CAP) is to support personal independence and social, physical, and emotional well-being for disabled and older adults and families through the provision of person-centered services by maintaining a committed staff and exemplary leadership.

MANDATE

In-Home Aide Services are mandated as a part of the Home and Community Care Block Grant through GS 143-B-181.1 to help prevent placement in adult care homes. Personal Care Services is a mandated service under the NC Medicaid program, effective 1/1/86. The Community Alternatives Program (CAP) is not mandated but was enacted by the NC General Assembly through HB 405 in 1981. In 1987 Cabarrus County Commissioners designated DSS as the lead agency in Cabarrus County to provide case management of this program.

OVERVIEW

Services provided through the Community Alternatives Program (CAP) are as follows:

- Community Alternatives Program for Disabled Adults: provides a wide range of in-home services which are funded by Medicaid to meet the needs of disabled adults determined by a physician to be in need of nursing home care. Services include in-home aides, medical supplies, nutritional supplements, home mobility aids, and case management provided by a social worker.
- CAP Choice: a consumer directed program that allows clients who are able to have more control of their own care. They act as the employer and hire their own personal assistants and decide what supplies they need based on their budget. The social worker acts as a consultant.

MAJOR ACCOMPLISHMENTS

- The Community Alternatives Program has maintained an ongoing slot utilization of 94.3% for the 177 slots designated by the state.
- State program audit noted an accuracy score of 96% for the Community Alternative Program.

CHALLENGES & TRENDS

- The CAP program is not able to serve all individuals in need of CAP services due to slot limits set by the NC Division of Medical Assistance. There are 35 individuals on the Community Alternatives Program waiting list with an estimated wait time of 4-5 months.
- The ongoing implementation of new and more complex policy and program changes by NC Division of Medical Assistance have resulted in increased training time which has prevented workers from completing tasks that would generate reimbursable case management. This has had a negative impact on revenues.
- Implementation of the state's Medicaid reimbursement program, NC Tracks, has caused erroneous denials for claims that have prevented us from receiving reimbursement for our services and supplies. A huge backlog of claims is in the process of being billed/re-billed to attempt reimbursement again since the program has been working better more recently.

BUDGET HIGHLIGHTS & CHANGES

- Case management limitations imposed by the NC Divison of Medical Assistance will again present challenges for the program in the upcoming fiscal year.
- Errors within the NC Tracks system will likely continue into the new fiscal year impacting the timely receipt of revenues.

Human Services – Community Alternatives Program

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	113,449	122,652	122,652	158,957	36,305	29.60%
SALES & SERVICES	1,156,982	1,262,096	1,262,096	1,092,876	(169,220)	-13.41%
TOTAL	**$ 1,270,431**	**$ 1,384,748**	**$ 1,384,748**	**$ 1,251,833**	**$ (132,915)**	**-9.60%**
EXPENDITURES						
PERSONNEL SERVICES	1,087,643	1,148,782	1,148,782	1,057,213	(91,569)	-7.97%
OPERATIONS	186,899	203,415	203,415	91,562	(111,853)	-54.99%
TOTAL	**$ 1,274,542**	**$ 1,352,197**	**$ 1,352,197**	**$ 1,148,775**	**$ (203,422)**	**-15.04%**
STAFFING						
FULL-TIME EMPLOYEES	**7.0000**	**7.0000**	**7.0000**	**6.0000**	**(1.0000)**	**-14.29%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Assure the health, safety and well-being of adults who need nursing home care.
- To enhance families ability to keep individuals safe and at home.

Program Strategies:

- Reduce overall system costs by providing CAP services to assist clients in remaining in their own homes at a lower cost to taxpayers than a higher level of care.
- Provide in-home aide services to afford clients the opportunity to live successfully at home at a lower cost to the overall system than services at a higher level of care.

Assumptions/Considerations:

- Slot allocation remains the same.
- Need for waiting list continues to exist.
- Level of service provision remains the same.
- Ongoing compliance with program policies.
- Services continue to meet individual's needs.
- CAP budget limits remain at current levels.

Human Services – Community Alternatives Program

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Case management hours provided	7,488	7,488	7,500
# In-home service hours provided	36,502	39,710	40,000
# Client contacts completed	NEW	175	175
# Individuals receiving CAP waiver & medical supplies	167	168	169
Result Measures			
% Overall customer satisfaction with CAP services	NEW	NEW	95%
% Individuals receiving appropriate services	89%	90%	95%
Impact Measures			
% Individuals with no safety issues	NEW	NEW	95%
% Cost savings CAP services vs. nursing home	NEW	$ 1,490,928	$ 1,600,000

DEPARTMENT CONTACT

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Human Services – Adult & Aging

MISSION

The mission of the Cabarrus County Adult and Aging programs is to support personal independence and social, physical, and emotional well-being for disabled and older adults and families through the provision of person-centered services by maintaining a committed staff and exemplary leadership.

MANDATE

- Adult Protective Services are mandated by GS 108A, Article 6
- Guardianship Services are mandated by GS 108A-15 and 35A
- In-Home Services mandated as a part of the Home and Community Care Block Grant through GS 143-B-181.1 and by GS 108A-14(3) & 10 NCAC 06 A, D, U, & X
- Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F
- Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D
- Adult Care Home Licensure and Monitoring is mandated by GS 108A-14 & GS 131D-2.11
- Special Assistance In-Home Services are mandated by GS 108A-25, 111-13; 111-14; 111-17, 143B-157
- Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25
- DHS must execute specified responsibilities in relation to Unclaimed Bodies under GS 130A-415

OVERVIEW

Adult and Aging services are a wide range of services to protect and support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- Adult Care Home Licensure and Monitoring: The adult home specialists complete routine monitoring of adult/family care homes and adult day care/day health centers to ensure compliance with state licensure and certification requirements. Complaints against adult/family care homes are investigated by the social workers who also provide technical assistance to the facilities.
- Adult Day Care/Health Services: provided to older adults to support personal independence and promote their social, physical, and emotional well-being.
- Adult Protective Services: provided to disabled adults in situations where they are abused, neglected, or exploited.
- Adult Placement: provided by social workers to prepare and assist individuals and families in planning for and locating adult care home and nursing home facilities.
- Guardianship Services: provided to adults who are determined by the court to be incompetent and unable to make responsible decisions concerning their safety and wellbeing.
- Individual and Family Adjustment Services: provided by social workers to assist an individual to recognize, understand, and cope with problems they are experiencing as well as providing assistance to become more self-reliant, in problem solving, and in becoming more resourceful in seeking the help needed.
- In-Home Aide Services: intended to assist individuals who have functional/physical and/or mental impairments with essential daily activities in the areas of home management and personal care tasks, enabling them to be maintained in their home setting for as long as possible.
- Special Assistance In-Home Services: provides help to Medicaid eligible individuals who are at risk of entering a residential facility, and would like to remain at home with additional support services and income.
- Work First Employment Services and Services to Families Under 200% of Federal Poverty Level: provided to families to secure short-term training and other services to help them become employed and self-sufficient thereby supporting themselves and their children.

Human Services – Adult & Aging

MAJOR ACCOMPLISHMENTS

- The Cabarrus County Task Force for Prevention of Abuse of Elderly and Disabled Adults formed in 2010 continues to gain momentum and sponsored the first Cabarrus County World Elder Abuse Awareness event on June 12, 2013.
- Approximately 87% of Adult Day Care/Health clients are delaying or avoiding placement and/or families are receiving respite or the family members are able to maintain employment.
- 90 Needs for Service referrals were received during first two quarters of FY14 with 100% contacted within required timeframes.
- Successful transition of programs previously provided by the Department of Aging into the newly created Adult and Aging Intake unit.
- The Special Assistance In-Home Program (SA/IH) has met the state mandate to maintain an average enrollment of 109 active clients.
- FY14 had no clients terminated from SA/IH due to rest home placement.

CHALLENGES & TRENDS

- The number and complexity of Adult Protective Services (APS) reports involving financial abuse of older adults has grown significantly, especially those involving lottery scams and home repair fraud. In FY14 there were 7 cases of exploitation reported with 4 confirmed.
- Guardianship has become more challenging as the wards that DHS are now serving are younger and have an array of mental health issues requiring increased involvement by social workers to fulfill DHS' legal responsibilities as guardian.
- There continues to be a wait list of 14 persons awaiting services through the SA/IH program.
- Increasing number of older adults to procure funding to serve.

BUDGET HIGHLIGHTS & CHANGES

- Reduction in Work First transportation costs through the purchase of bus passes instead of taxi use.
- Repurposed HCCBG funding from Consumer Directed services to provide In-Home Aide Level III services in FY15.
- Decrease in HCCBG and SSBG funding.
- The impact of sharing SA/IH slots with the LME for persons being returned to the community from state facilities and rest homes has been less than anticipated. Currently only 2 slots are in use for these clients.
- Discontinue the provision of Consumer Directed Services to allow for increased service delivery efficiency and cost savings.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	1,829,515	572,766	572,766	503,012	(69,754)	-12.18%
SALES & SERVICES	275,567	115,000	115,000	84,000	(31,000)	-26.96%
TOTAL	**2,105,082**	**687,766**	**687,766**	**587,012**	**(100,754)**	**-14.65%**
EXPENDITURES						
PERSONNEL SERVICES	1,876,366	1,811,583	1,811,583	1,732,454	(79,129)	-4.37%
OPERATIONS	1,197,409	400,325	400,325	353,752	(46,573)	-11.63%
TOTAL	**$ 3,073,774**	**$ 2,211,908**	**$ 2,211,908**	**$ 2,086,206**	**$ (125,702)**	**-5.68%**
STAFFING						
FULL-TIME EMPLOYEES	**27.9803**	**27.9803**	**27.9803**	**28.9803**	**1.0000**	**3.57%**

Human Services – Adult & Aging

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.
- 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.

Program Goals:

- Ensure the safety of disabled and elderly adults at home and in facilities, provide services that meet the needs of disabled and elderly adults and help to avoid long-term care placement.
- Increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance.

Program Strategies:

- Evaluate and respond to all accepted calls of abuse, neglect and exploitation of disabled adults within required timeframes.
- Complete Adult Protective Services investigation of cases within 30 days of the initial report for abused and neglected disabled adults and within 45 days of the initial report for exploited disabled adults.
- Access appropriate health and medical services for all Cabarrus County wards within required timeframes.
- Provide financial assistance to Special Assistance In-Home participants which will assist them to meet their assessed basic needs. Ongoing case management will be provided to monitor use of funds and implement services in order to avoid Adult Care Home placement.
- Promptly contact all Need for Service clients in order to assess needs, and coordinate services to meet those needs.
- Provide assistance to eligible families to obtain employment through the provision of employment and supportive services (educational/training activities, case management, etc.).

Assumptions/Justifications:

- Guardianship appointments by Clerk of Court continue.
- APS reports by community continue.
- Level of need doesn't increase.
- Participating level of individuals and community partners continue.
- Need for services and participation of caregivers and individuals continues.
- Number of APS reports does not exceed established caseload standards.
- Ongoing employment opportunities and work experience site availability.
- Use of community and agency resources maximized.
- Services continue to meet individual needs.

Human Services – Adult & Aging

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Abuse, neglect and exploitation of disabled adult reports	327	302	305
# Wards receiving DHS services	39	32	35
# Individuals receiving Work First services	NEW	50	50
# Work First participants securing employment and/or higher education	NEW	40	45
# Individuals/families receiving Adult Day Care/Health	39	34	35
# Individuals receving In-Home Aide Services	31	30	30
# Adult services contacts	NEW	1,400	1,500
Result Measures			
% Calls responded to within 24 hours	NEW	NEW	85%
% Service referrals responded to within 5 days	NEW	95%	100%
% Work First families meeting or exceeding participatin requirements	54%	50%	50%
% Reports responded to within time frames	NEW	100%	100%
% Evaluations completed within standards	NEW	100%	100%
Impact Measures			
% Cost savings Adult Day Care/Health services vs. assisted living	NEW	55%	55%
# Individuals having basic needs met through SA In-Home	106	111	111
# Individuals whose risk for abuse, neglect and exploitation is reduced	200	200	200

DEPARTMENT CONTACT

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Human Services – Nutrition

MISSION

To promote, maintain, and improve the health and well-being of older adults through the provision of a nutritionally balanced meal five days per week served in a strategically located congregate setting. Reduce the isolation experienced by many older adults through opportunities for social interaction by participation in the nutrition program. Provide nutrition education and supportive service activities in order to enhance the older adult's ability to remain independent. Enable impaired older adults to remain at home as long as possible and facilitate the discharge of older adults from hospitals and care providing facilities.

OVERVIEW

Programs provided through Nutrition are as follows:

- LunchPlus Club: A congregate nutrition program that operates Monday through Friday at five locations throughout Cabarrus County (Logan Community Center/Concord, Living Water Church/Kannapolis, Harrisburg United Methodist Church/Harrisburg, Mt. Pleasant Senior Center, United Love Baptist Church/Midland). Program funded by county funding and Home & Community Care Block Grant (HCCBG).
- Linking Information and Nutrition with Cabarrus Seniors (LINCS): Provides balanced shelf stable meals to older adults that are unable to attend one of the LunchPlus Club programs, not served by Meals on Wheels and is a Cabarrus County resident. Program supported by Second Harvest Food Bank.

MAJOR ACCOMPLISHMENTS

- Informational sessions continue to be offered and well attended at the LunchPlus Club program. (I.e. Identify Theft/Scam Prevention and Advance Care Planning).
- Intergenerational events were held at the LunchPlus Club program with a focus on bridging the gap between seniors and youth.

CHALLENGES & TRENDS

- Limited transportation continues to be a challenge in our efforts to increase attendance. A freeze on transportation at four sites continues and there are no transportation services being provided to Midland LunchPlus Club program.
- Due to an increasing aging population and limited family support, the need for increased outreach and promotion of the LunchPlus Club program will become even more important in our efforts to ensure preventative health, proper nutrition and resource information is provided to our elderly population.

BUDGET HIGHLIGHTS & CHANGES

- Implementation of a Reservation Policy to ensure a more accurate daily meal count thus reducing waste and costs.
- Development of a plan to ensure consistent preventative health and educational programming at all LunchPlus Club program sites.

Human Services – Nutrition

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	132,840	129,815	112,760	109,082	(20,733)	-15.97%
SALES & SERVICES	65,844	61,000	61,000	54,000	(7,000)	-11.48%
TOTAL	**$ 198,683**	**$ 190,815**	**$ 173,760**	**$ 163,082**	**$ (27,733)**	**-14.53%**
EXPENDITURES						
PERSONNEL SERVICES	166,792	157,845	157,845	155,189	(2,656)	-1.68%
OPERATIONS	303,486	321,022	303,967	298,006	(23,016)	-7.17%
TOTAL	**$ 470,279**	**$ 478,867**	**$ 461,812**	**$ 453,195**	**$ (25,672)**	**-5.36%**
STAFFING						
FULL-TIME EMPLOYEES	**4.3500**	**4.3500**	**4.3500**	**4.3500**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Promote, maintain, and improve the health and well-being of older adults through the provision of a nutritionally balanced meal five days per week as well reduce the isolation experienced by many older adults through opportunities for social interaction by participation in the nutrition program.
- Promote, maintain, and improve the health and well-being of older adults.

Program Strategies:

- Provide at least one hot or other appropriate meal per day is provided in a congregate setting in which a range of social and supporting services are available within program standards.
- Offer ongoing programming that provides the opportunity for participants to be linked with other services provided by the agency or other service providers in the community.
- Provide health screening opportunities at the LunchPlus Club programs.

Assumptions/Considerations:

- Availability of grant funding and private sponsorships.
- Ongoing community resources and host site availability.
- Use of community resources maximized

Human Services – Nutrition

Measures

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Average Lunch Plus participants receiving a nutritious meal per month	443	4,455	450
# Average educational classes/programs (fitness, nutrition, education, etc.) provided at Lunch Plus sites per month	10	15	15
# Lunch Plus Club participants receiving health screenings (blood pressure, vision, hearing, bone density) fitness assessments and/or flu shots	NEW	1,000	1,500
Result Measures			
Under development	TBD	TBD	TBD
Impact Measures			
Under development	TBD	TBD	TBD

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Human Services – Senior Services

MISSION

To promote independence of older adults and/or adults with disabilities through the provision of information, referral, and services that meets the needs of the adult and their families in order to avoid premature placement in long-term care.

OVERVIEW

Aging Services are a wide range of services to support individuals in need of assistance to thrive and enhance quality of life. They include the following:

- Adult Day Care/Health Services: Provided to older adults to support personal independence and promote their social, physical, and emotional well-being as well as health care services for Adult Day Health participants. Social workers determine eligibility, monitor provision of service, assist individual and/or family to identify problems, explore options and identify resources.
- Community Resource Connection (CRC): A system coordinated to provide information and assistance about services regarding older adults and those with disabilities. The CRC goal is to simplify access to services and support for Cabarrus County residents.
- Family Caregiver Support Program: Assists family and informal caregivers in caring for their loved ones at home for as long as possible by providing: information to caregivers about available services, assistance in gaining access to services, individual counseling, organization of support groups, and training. The training is designed to assist caregivers in areas such as caregiver wellness, hands on care, Powerful Tools for Caregivers and in making decisions and solving problems about their caregiving roles, respite care to temporarily relieve the caregiver and supplemental services on a limited basis.
- Information and Assistance: Assists older adults, their families and others, acting on behalf of older adults, in their efforts to acquire information about programs and services and to assist older persons with obtaining appropriate services to meet their needs.
- OASIS Equipment: A variety of medical equipment items are available to help maintain independence in the home. Medical equipment is obtained through donations.
- Senior Community Service Employment Program (SCSEP), Title V: Provides a path to independence for an ever-increasing unemployed aging adult population through paid, work-based training as a bridge to unsubsidized employment; while providing valuable community service to local non-profits and public facilities. Program funded by a US Department of Labor grant through Centralina Council of Government.
- Seniors' Health Insurance Information Program (SHIIP): Provides service as well as coordinates volunteers through NC Department of Insurance to educate Medicare beneficiaries about Medicare, supplement and long-term care insurance, Medicare Advantage, Part D, and other health insurance options. Program funded by a NC Department of Insurance grant.

MAJOR ACCOMPLISHMENTS

- CMC-NEMC Caregiver Task Force membership has resulted in Human Services having an integral role in the planning process for caregiver training resulting in a higher number of successful hospital discharges and reduction in readmissions.
- Collaboration with Information Technology department to develop the Community Resource Connection database something that had been stalled due to inactivity on the part of the CRC.
- Development of a partnership between Human Services and CMC-NEMC resulting in a February 2012 pilot of the Community Resource Connection database.
- Consolidation of state funded Adult Day Care/Health and HCCBG Adult Day Care/Health (previously provided by Department of Aging) resulting in more efficiency of staff and in costs.

Human Services – Senior Services

- 10 SCSEP/Title V participants secured jobs after Title V participation for the past fiscal year which was a 62.5% success rate which exceeds program goal which is 38.2%.
- Successful collection of 100% of the 10% match for those agencies hosting a Title V participant.

CHALLENGES & TRENDS

- Creation of a system for the gathering of unduplicated caregiver contacts allowing for better dissemination of information. System would help to enhance caregiver skills and provide information/resources that will support them in their efforts to keep their loved ones at home.
- Demand for services exceeding the availability as evidenced by wait lists for Senior Community Service Employment Program (SCSEP)/Title V of 170+, Consumer Directed Services of 20 and Transportation of 101.
- SCSEP/Title V Trainee and Host Agency complacency to secure or offer employment resulting from the increased 48 month durational limit allowance.
- We can no longer bill for the 10% match for Title V participating agencies, but must encourage donations.

BUDGET HIGHLIGHTS & CHANGES

- Potential reduction in SCSEP/Title V funding could result in additional participant slot reductions.
- Potential reduction in funding from Home and Community Care Block Grant could result in the reduction in Information and Assistance, Adult Day Care/Health, and Consumer Directed services.
- Development of a SHIIP Welcome to Medicare seminar(s) to include Senior Medicare Patrol (SMP) to be offered at least annually to provide additional education to the Medicare recipients within the community.
- Eliminated the Consumer Directed Supports program

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTGOVERNMENTAL - GRANTS	401,037	405,944	378,043	327,874	(78,070)	-19.23%
SALES & SERVICES	7,600	8,100	8,100	8,300	200	2.47%
MISCELLANEOUS	117	100	100	100	-	0.00%
OTHER FINANCING SOURCES	-	-	73,622	-	-	0.00%
TOTAL	**$ 408,754**	**$ 414,144**	**$ 459,865**	**$ 336,274**	**$ (77,870)**	**-18.80%**
EXPENDITURES						
PERSONNEL SERVICES	408,831	523,470	499,765	422,082	(101,388)	-19.37%
OPERATIONS	162,723	203,248	272,674	202,811	(437)	-0.22%
TOTAL	**$ 571,553**	**$ 726,718**	**$ 772,439**	**$ 624,893**	**$ (101,825)**	**-14.01%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**5.0000**	**5.0000**	**5.0000**	**0.0000**	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Human Services – Senior Services

Program Goals:

- Provide meaningful information and assistance to older adults and Medicare recipients as well as on-the job training, skill development and continuing education for low income persons 55 or older.
- Provide assistance to family members of older adults to allow them to remain in their own home.
- Promote secured jobs and continued engagement in the community.

Program Strategies:

- Provide prompt and comprehensive responses (within 24 hours) to all inquiries regarding information about agency program and services, community resources and to provide timely assistance to older adults and Medicare recipients to obtain appropriate services to meet their needs.
- Provide assistance to family members who provide primary care for them.
- Provide self-sufficiency to unemployed low income seniors through training, skill development/enhancement and job readiness services.

Assumptions/Considerations:

- Availability of grant funding and private sponsorships.
- Need for services and participation of caregivers and individuals continues.
- Ongoing employment opportunities and hose site availability.
- Use of community and agency resources maximized.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
# Average individuals receiving information and assistance each month	3,319	3,500	3,550
# Medicare recipients that received SHIIP assistance	309	350	425
# Training hours provided outside of the Title V work site	1,680	1,100	1,200
# Attendees at Caregiver Camps and Powerful Tools training	15	15	25
Result Measures			
% Title V Partcipants employed before leaving the program	32.8%	40%	35%
Impact Measures			
% Clients delaying or avoiding long-term palcement and/or families receiving respite or ability to maintain employment as a result of receiving ADC/HS	80%	80%	80%
% Cost savings for individuals receiving ADC/HS vs. Adult Care Home placement	45.0%	50%	55%
$ Savings for individuals receiving ADC/HS vs. Adult Care Home placement	NEW	$353,401	$ 360,000

DEPARTMENT CONTACT

Name: Ben Rose
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Infrastructure & Asset Management – Construction & Demolition Landfill

MISSION

The Cabarrus County Construction & Demolition Landfill provides the citizens of Cabarrus County with a means of disposing construction & demolition debris locally and in an environmentally approved manner. The Recycling Convenience Center also provides its citizens with a convenient source in which to drop off recyclable items and helps increase the amount of material recycled in Cabarrus County.

MANDATE

Authority to regulate solid waste – G.S. 153A-136; authority to operate solid waste disposal facilities – G.S. 153A-292.

OVERVIEW

The Solid Waste Department provides construction & demolition debris disposal. Construction & demolition debris is accepted at the county landfill on Irish Potato Road for a fee of $37.00 per ton. The county landfill site also serves as an expanded recycling drop off center. Items accepted for recycling at this location includes glass, aluminum & steel cans, plastic, comingled paper, used tires, yard waste, white goods, scrap metal as well as used electronics. Household trash is also accepted at this location for a fee dependent on quantity. Household trash is NOT placed in the landfill at this site. Additionally, this department provides land clearing and grading services for other county construction projects.

MAJOR ACCOMPLISHMENTS

- Signed an agreement/lease with Agromatters, LLC for the operation of a public/private compost facility on approximately 15 acres of land at the construction & demolition landfill.
- Renewed contract with US Tire & Recycling to receive scrap tires generated in Cabarrus County.

CHALLENGES & TRENDS

- Work towards increasing available landfill airspace and extend operating life of landfill while maintaining positive cash flow.
- Explore methods of recycling construction and demolition waste instead of landfilling.

BUDGET HIGHLIGHTS & CHANGES

- Tire disposal fees are projected to remain stable at FY14 levels. Expenses for engineers are projected to decline $78,389 from $113,389 in FY14 to $35,000 in FY15. The FY14 budget included $98,389 in fund balance to cover these engineering costs.

Infrastructure & Asset Management – Construction & Demolition Landfill

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
INTERGOVT - OTHER	33,361	35,000	35,000	35,000	-	0.00%
PERMITS & FEES	25,000	25,000	25,000	90,000	65,000	260.00%
SALES & SERVICES	929,144	866,000	866,000	794,400	(71,600)	-8.27%
INVESTMENT EARNIN	9,382		-	-	-	
MISCELLANEOUS	15		-	-	-	
OTHER FINANCING SOURCES	-		98,389	-	-	
TOTAL	**$ 996,902**	**$ 926,000**	**$ 1,024,389**	**$ 919,400**	**$ (6,600)**	**251.73%**
EXPENDITURES						
PERSONNEL SERVICES	237,289	239,730	239,730	259,890	20,160	8.41%
OPERATIONS	842,802	686,270	784,659	659,510	(26,760)	-3.90%
TOTAL	**$ 1,080,090**	**$ 926,000**	**$ 1,024,389**	**$ 919,400**	**$ (6,600)**	**-0.71%**
STAFFING						
FULL-TIME EMPLOYEES	**5.0000**	**3.0000**	**3.0000**	**3.0000**	-	**0.00%**

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Increase the number of customers served at the landfill while operating the facility in a safe and environmentally responsible manner.
- Reduce the cost per ton of construction demolition waste received and landfilled at facility.

Program Strategies:

- Provide superior and efficient customer service at the Landfill. Improve the amount and quality of information concerning what's accepted at the Landfill on the County webpage. Ensure that all requirements of the NC DENR C&D Landfill operating permit are being followed as well as internal County safety requirements.
- Work with Landfill employees to ensure that all C&D waste is being compacted properly to maximize landfill airspace. Manage and conserve landfill equipment fuel usage.

Assumptions/Considerations:

- Scrap tires are delivered to either the Cabarrus County C&D Landfill or US Tire Recycling
- Fee schedule applies to County residents bringing residential waste. Credit also received for bringing recyclable materials
- Includes residential and commercial customers. Fee schedule applies to incoming C&D waste.
- Funding to maintain operations remain the same.
- NC DENR has established operating regulations.
- Customers/employees are expected to follow all safety rules.
- Customer expectations remain constant.

Infrastructure & Asset Management – Construction & Demolition Landfill

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
Tons Incoming scrap tires weighed at US Tire Recycling	3,030	3,300	3,600
Tons Residential waste received at Speedway landfill	1,365	1,500	1,650
Tons Construction & demolition waste weighted at landfill scale	16,508	17,000	17,000
Result Measures			
% Customer satisfaction with viable requests	NEW	NEW	90%
Impact Measures			
# NC DENR violations	0	0	0
# Accident Reports	0	0	0
% Customers who perceive the landfill as safe and clean and in good condition	NEW	NEW	90%

DEPARTMENT CONTACT

Name: Kevin Grant
Email: kpgrant@cabarruscounty.us
Phone: 704-920-3209

Infrastructure & Asset Management – Waste Reduction

MISSION

To encourage recycling and waste minimization through education and example, to reduce the volume and toxicity of the waste stream, to demonstrate professionalism and provide excellent customer service in the operation of recycling and Household Hazardous Waste (HHW) services.

MANDATE

NCGS 130A-309.09, local government waste reduction programs; NCGS 153A-136, authority to regulate solid waste.

OVERVIEW

The Waste Reduction Division is responsible for developing and implementing waste reduction programs; enforcing waste management and recycling operating rules and regulations; overseeing the collection of refuse, recyclables and disposal of toxics. The following are the principal activities:

- **Recycling Convenience Centers:** Manage facilities where household paper, containers and other materials are collected. Department employees collect and haul these items to regional recycling processors.
- **Curbside Refuse and Recycling**: Administer the franchised service to collect containers, paper and trash from households in unincorporated areas of county.
- **Household Hazardous Waste (HHW):** Operate HHW facility located on General Services Drive. County residents drop off material on scheduled days. Private company collects, packages, stores, and transports HHW for proper recycling or disposal.
- **Internal County Waste Reduction:** Oversee the County facilities' recycling programs and Recycling Policy, including environmentally preferred purchasing, recycling collections, and equipment reuse.
- **Schools Recycling Program:** Coordinate the County commitment to collect recyclables at Cabarrus County Schools, done in partnership with the City of Concord.

BUDGET SUMMARY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
REVENUES						
OTHER TAXES	55,652	55,000	55,000	55,000	-	
INTGOVT - GRTS -	6,912	7,000	7,000	5,000	(2,000)	-28.57%
SALES & SERVICES	42,172	45,000	45,000	60,000	15,000	33.33%
OTHER FINANCING SOURCES	122,200		59,499	-	-	
TOTAL	**$ 226,936**	**$ 107,000**	**$ 166,499**	**$ 120,000**	**$ 13,000**	**12.15%**
EXPENDITURES						
PERSONNEL SERVICES	85,753	89,188	89,188	89,452	264	0.30%
OPERATIONS	115,404	162,547	222,046	173,603	11,056	6.80%
CAPITAL OUTLAY	150,249		-	-		
TOTAL	**$ 351,407**	**$ 251,735**	**$ 311,234**	**$ 263,055**	**$ 11,320**	**4.50%**
STAFFING						
FULL-TIME EMPLOYEES	**2.0000**	**2.0000**	**2.0000**	**2.0000**	**-**	**0.00%**

Infrastructure & Asset Management – Waste Reduction

PERFORMANCE SUMMARY

County-wide Goal(s) Supported:

- 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.

Program Goals:

- Increase the number of HHW customers while operating the facility in a safe and cost effective manner.
- Increase the overall tons of household hazardous waste, used electronics and recyclables collected from Cabarrus County residents.

Program Strategies:

- Provide superior and efficient customer service during HHW collection days which hopefully in turn will result in residents communicating our services to other residents. We also pass out advertisement items during collection events providing operating hours and additional information about the HHW facility. Information is also provided on the County webpage concerning the HHW facility.
- Increase residential awareness of the HHW facility. Increased use of County webpage and possibly Channel 22 and any other public speaking events.

Assumptions/Considerations:

- Currently receiving 100% of scrap metal market value from scrap metal vendor.
- Currently not charged for used electronics/TV's by recycling vendor -as weight of new TV's decline, overall tons collected should decline also.
- Same collection schedule of HHW: twice monthly
- Funding to maintain operations remain the same.
- NC DENR has established operating regulations and they do not materially change.
- Customer expectations remain constant.

Measures:

	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 TARGET
Output Measures			
Scrap metal tons collected	230	250	250
Tons TV's/Electronics collected	129	140	140
HHW collected	51.7	57	63
Tons of Household recyclable material collected	2,715	2,800	3,000
Result Measures			
% Customer satisfaction with viable requests	NEW	NEW	90%
Impact Measures			
# NC DENR violations	0	0	0
# Accident Reports	0	0	0
% Residents who believe recycling/waste reduction is important or very important	NEW	NEW	90%
% Customers who perceive the landfill as safe and clean and in good condition	NEW	NEW	90%

DEPARTMENT CONTACT

Name: Kevin Grant
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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 (CCS) and the Kannapolis City Schools (KCS)—along with one community college. Current expense funding assists Cabarrus County Schools, Kannapolis City Schools, and Rowan-Cabarrus Community College (South Campus) in paying salaries, benefits, utilities and other operating expenses.

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
ADM						
Cabarrus County Schools	$ 36,769,042	$ 37,486,242	$ 38,223,559	$ 39,764,197	$ 2,277,955	6.08%
Kannapolis City Schools	5,035,545	5,136,565	5,234,456	5,413,912	277,347	5.40%
TOTAL	**$ 41,804,587**	**$ 42,622,807**	**$ 43,458,015**	**$ 45,178,109**	**$2,555,302**	**6.00%**
Building Maintenance						
Cabarrus County Schools	$ 5,577,284	$ 5,969,705	$ 5,969,705	$ 6,313,149	$ 343,444	5.75%
Kannapolis City Schools	879,319	879,319	879,319	923,989	44,670	5.08%
TOTAL	**$ 6,456,603**	**$ 6,849,024**	**$ 6,849,024**	**$ 7,237,138**	**$ 388,114**	**5.67%**
Grounds Maintenance						
Cabarrus County Schools	$ 1,299,598	$ 1,299,598	$ 1,299,598	$ 1,299,598	$ -	0.00%
Kannapolis City Schools	238,864	238,864	238,864	238,864	-	0.00%
TOTAL	**$ 1,538,462**	**$ 1,538,462**	**$ 1,538,462**	**$ 1,538,462**	**$ -**	**0.00%**
Technology						
Cabarrus County Schools	$ 2,737,113	$ 3,737,113	$ 3,740,313	$ 3,745,113	$ 8,000	0.21%
Kannapolis City Schools	89,504	155,627	155,627	155,627	-	0.00%
TOTAL	**$ 2,826,617**	**$ 3,892,740**	**$ 3,895,940**	**$ 3,900,740**	**$ 8,000**	**0.21%**
School System Total						
Cabarrus County Schools	$ 46,383,037	$ 48,492,658	$ 49,233,175	$ 51,122,057	$ 2,629,399	5.42%
Kannapolis City Schools	6,243,232	6,410,375	6,508,266	6,732,392	322,017	5.02%
GRAND TOTAL	**$52,626,269**	**$54,903,033**	**$55,741,441**	**$57,854,449**	**$2,951,416**	**5.38%**

FY 2015 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS

Current expense spending, inclusive of Building and Grounds Maintenance, and Technology for the public schools is funded at $57,854,449. This represents a 5.38% increase in funding from the FY14 Adopted budget.

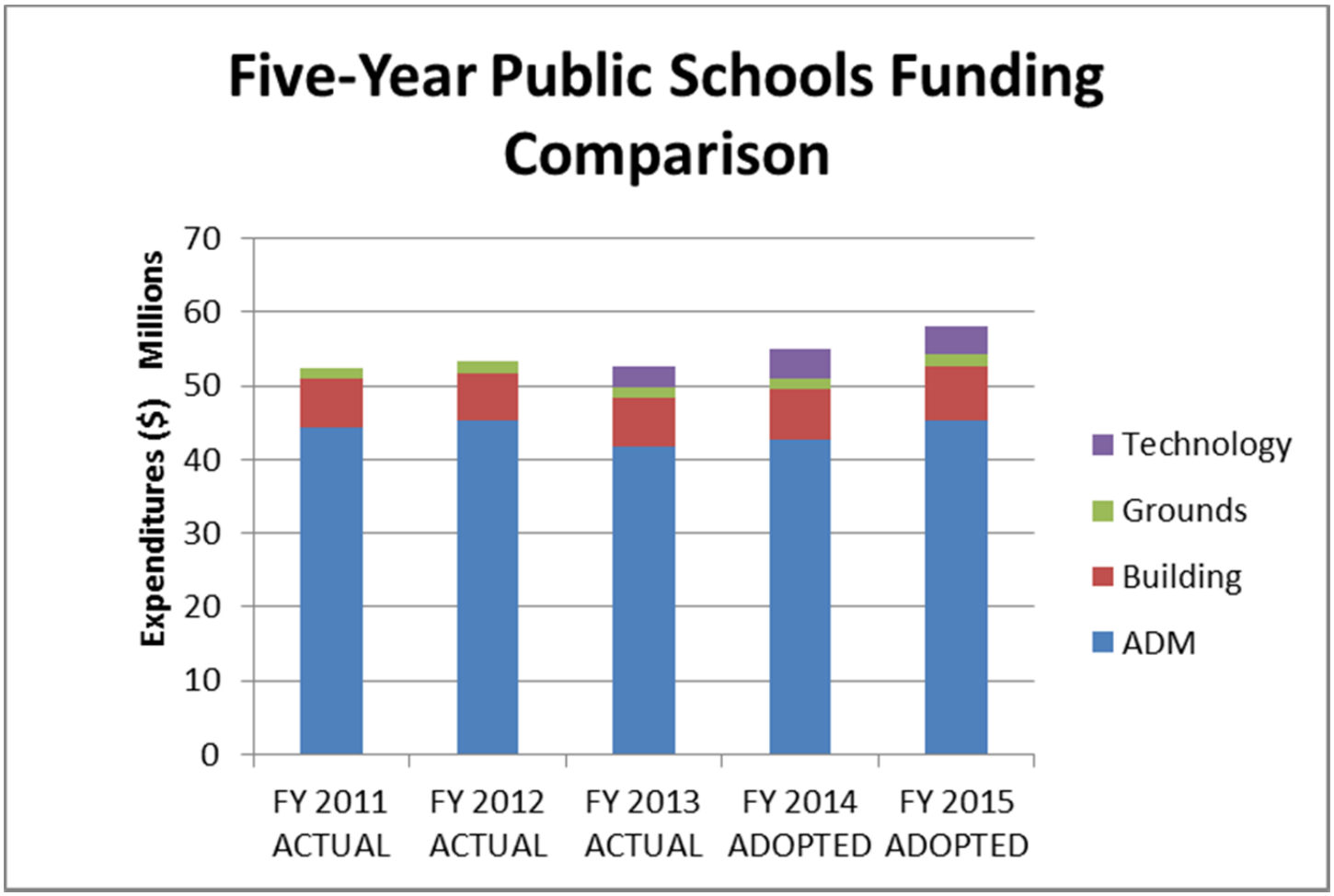
Education

The County was informed during the FY15 budget process that charter school enrollment is not included in State ADM estimates provided in April. Charter school enrollment is one-year behind in their calculations. Therefore, the number of students that will enroll in each school system is difficult to determine. The current estimates are 1,513 students from the Cabarrus County Schools district and 65 students from the Kannapolis City Schools district will attend charter schools. The actual enrollments will be determined based on second month ADM count figures.

The total estimated enrollment including Charter schools increased 2.02% from 35,861 to 36,187 students. CCS went to 31,976 and KCS went to 4,211. This changed the ratio for funding slightly from 88.32:11.68 to 88.36:11.64.

Current expense funding for schools is based on Average Daily Membership (ADM) estimates from the state and local estimates of charter school enrollment. ADM 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. Estimated ADM for FY 15 has increased overall by 326 students. The State ADM estimate reported in April was 34,609: 30,463 for CCS and 4,146 for KCS. Charter school estimates of 1,513 and 65 for KCS are reflected in our per pupil numbers.

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 and grounds maintenance. 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 15 increased by $388,114. Overall Grounds Maintenance funding has continued at the same level of funding as FY 13 at $1,538,462.



PUBLIC SCHOOLS
CAPITAL OUTLAY

MANDATED SERVICE

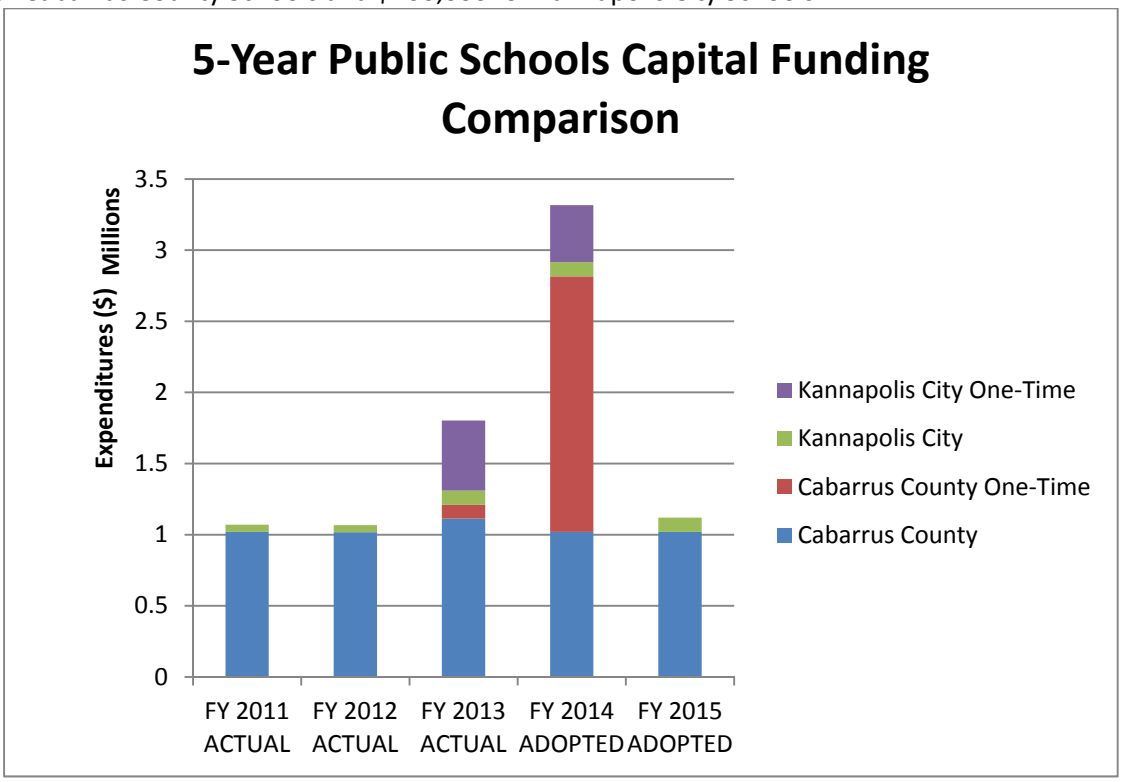
NCGS 115C-426(f) – Capital outlay funding is required, level not mandated.

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.

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
School System						
Cabarrus County	$1,112,737	$1,020,000	$1,020,000	$1,020,000	$ -	0.00%
One-Time	73,128	1,500,000	1,796,136	-	(1,500,000)	-100.00%
Kannapolis City	100,000	100,000	100,000	100,000	-	0.00%
One-Time	492,896	-	400,472	-	-	-100.00%
Total	**$1,778,761**	**$2,620,000**	**$3,316,608**	**$1,120,000**	**$(1,500,000)**	**-66.23%**

The schools capital outlay budget for FY 15 includes capital outlay allocations for various capital requests amounting to $1,020,000 for Cabarrus County Schools and $100,000 for Kannapolis City Schools.

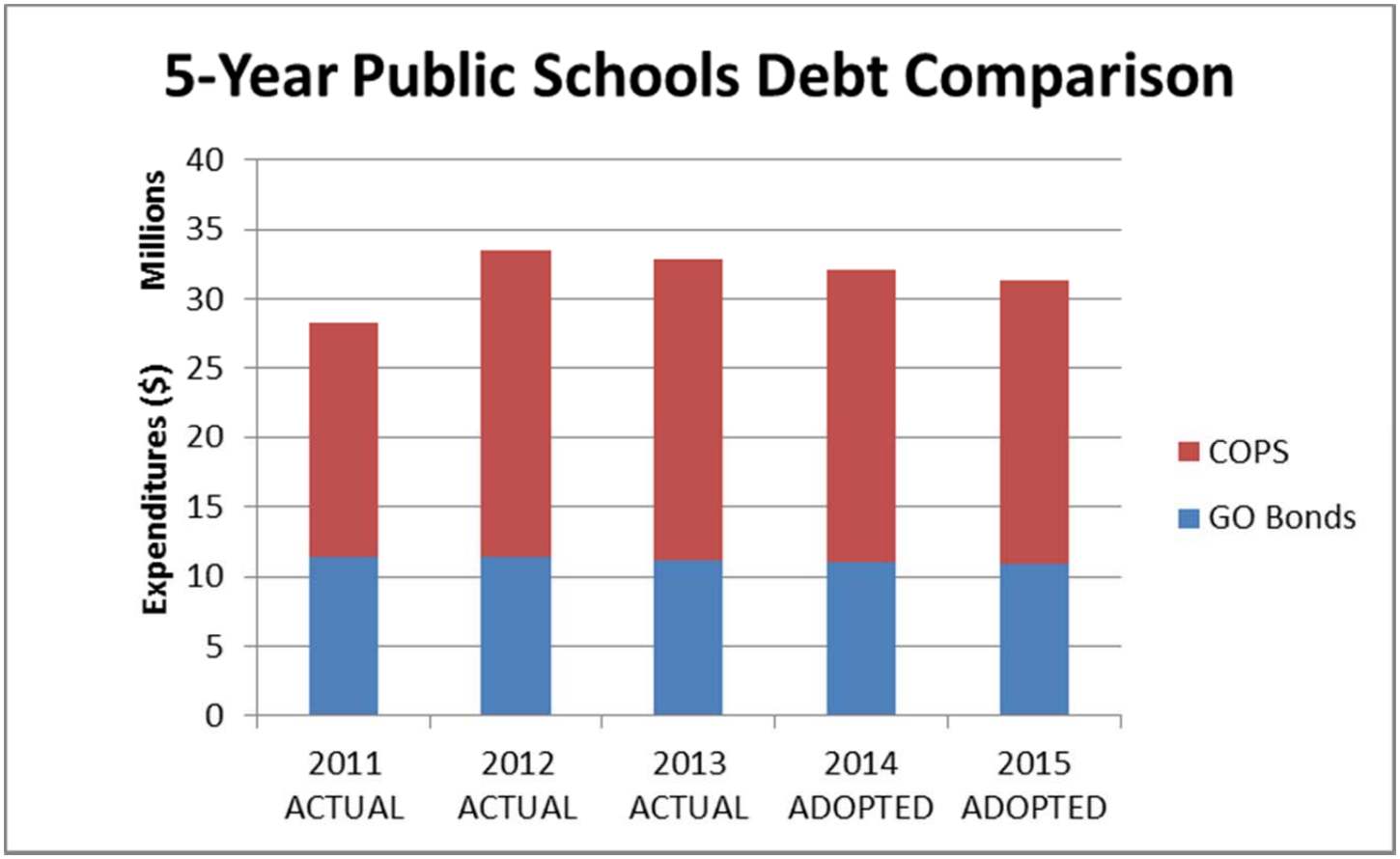


PUBLIC SCHOOLS
DEBT SERVICE

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 PRINCIPAL	FY 2015 INTEREST	ADOPTED CHANGE	PERCENT CHANGE
Schools Debt Service							
GO Bonds	$11,197,034	$11,039,157	$11,039,157	$ 7,510,833	$ 3,339,421	$ (188,903)	-1.71%
COPS	21,666,984	21,019,054	21,019,054	12,826,975	7,594,824	(597,255)	-2.84%
Total	**$32,864,018**	**$32,058,211**	**$32,058,211**	**$20,337,808**	**$ 10,934,245**	**$ (786,158)**	**-2.45%**

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. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

The County has not issued any new debt for schools since April 2011 due to the economic conditions. Currently, the Board of Commissioners is in the process of approving a $43,000,000 bond referendum subject to public vote for new and replacement schools in November 2014. The proposed projects are a New Middle School for KCS, Replacement of Royal Oaks Elementary School for CCS, and a new Building 4000 at the Rowan Cabarrus Community College south campus.



PUBLIC SCHOOLS – COUNTY SERVER SPACE

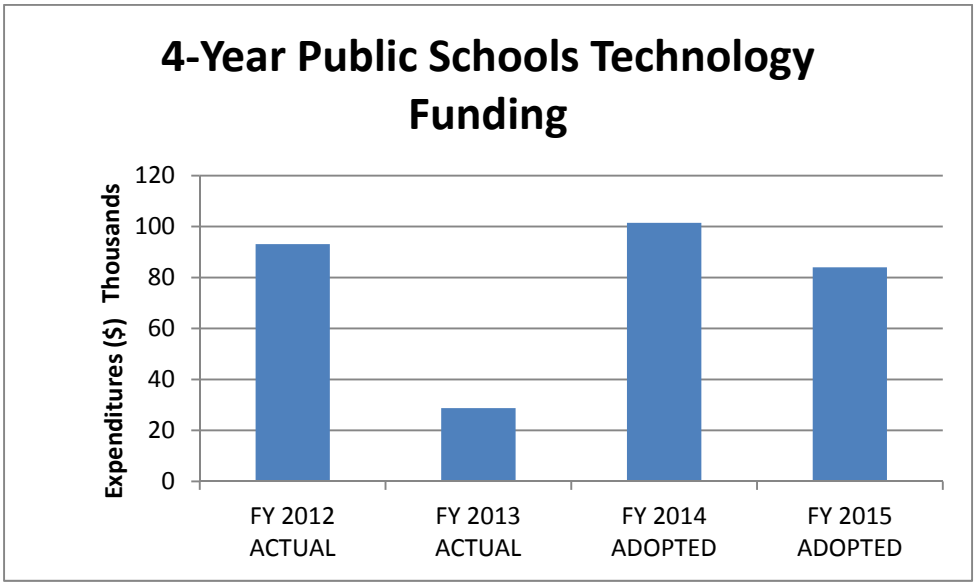
	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Consolidated Funding							
County ITS	$93,088	$28,779	$ 84,000	$101,434	$ 84,000	$ -	0.00%
TOTAL	**$93,088**	**$28,779**	**$ 84,000**	**$101,434**	**$ 84,000**	**$ -**	**0.00%**

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County and Kannapolis City School Systems for collaborative technology services. An Interlocal agreement between each Local Education Agency and Cabarrus County government was executed in October of 2011. A team with financial and technology representatives from the three agencies continue to meet monthly and discuss joint IT strategies and resource allocations that support the strategic vision and goals of Cabarrus County and the school systems. Both school systems identified a need for improved technology disaster recovery and high availability in a qualified data center. As part of Cabarrus County's ITS Strategic Plan, Cabarrus County Government had already invested in two qualified data centers with the flexibility, scalability, support and capacity to offer managed co-location to the schools.

In FY12 the BOC allocated funding to allow the school systems to move critical technology infrastructure into the County's qualified data centers. This funding includes the addition of space for schools on the County's primary and secondary storage area networks (SAN).

In FY13 Schedule I - Data Center Co-Location - and Schedule II – schools move of primary data storage to the County shared SAN - was substantially completed providing the school systems improved disaster recovery and the ability to implement Schedule III - High Availability using the county's secondary datacenter.

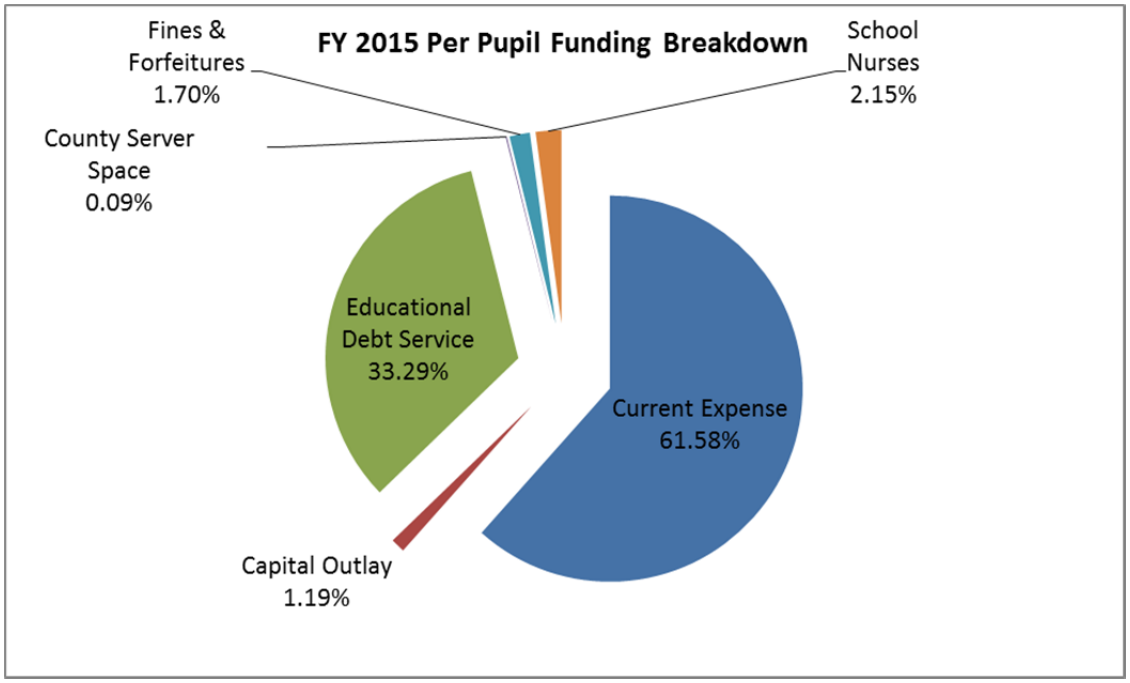
Funds allocated in the FY15 budget include additional storage and operational costs for the school's use of the primary and secondary SAN. This collaborative project has also provided the school systems with the resources to begin implementation of virtual desktop projects, transition to a cloud centric service model and the consumption of NCEDCloud services.



Education

PUBLIC SCHOOLS
PER PUPIL BREAKDOWN

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Public Schools Appropriation						
Current Expense	$52,626,269	$54,903,033	$55,741,441	$57,854,449	$2,951,416	5.38%
Capital Outlay	1,803,061	2,620,000	3,316,608	1,120,000	(1,500,000)	-57.25%
Educational Debt Service	32,864,018	32,058,211	32,058,211	31,272,053	(786,158)	-2.45%
County Server Space	28,779	84,000	101,434	84,000	-	0.00%
Fines & Forfeitures	1,529,019	1,500,000	1,500,000	1,600,000	100,000	6.67%
School Nurses	1,722,808	2,017,949	2,017,949	2,017,949	-	0.00%
TOTAL	**$90,573,954**	**$93,183,193**	**$94,735,643**	**$93,948,451**	**$ 765,258**	**0.82%**
ADM Enrollment						
State Estimates	34,965	34,807	35,420	34,609	(198)	-0.57%
CCS Estimates of Charter	432	997	997	1,513	516	51.75%
KCS Estimates of Charter	6	57	57	65	8	14.04%
TOTAL ESTIMATED ENROLLMENT	**35,403**	**35,861**	**36,474**	**36,587**	**726**	**2.02%**
Per Pupil Funding						
Current Expense	$ 1,486	$ 1,531	$ 1,528	$ 1,581	$ 50.29	3.28%
Capital Outlay	50.93	73.06	90.93	30.61	(42.45)	-58.10%
Educational Debt Service	928.28	893.96	878.93	854.73	(39.23)	-4.39%
County Server Space	0.81	2.34	2.78	2.30	(0.05)	-1.98%
Fines & Forfeitures	43.19	41.83	41.13	43.73	1.90	4.55%
School Nurses	48.66	56.27	55.33	55.15	(1.12)	-1.98%
TOTAL	**$ 2,558.37**	**$ 2,598.45**	**$ 2,597.35**	**$ 2,567.81**	**$ (30.65)**	**-1.18%**



Education

PUBLIC SCHOOL FUNDING
BY SOURCE AND CATEGORY

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Revenue Source						
1/2 cent Sales Tax Article 40 30%	$ 2,178,066	$ 2,171,388	$ 2,171,388	$ 2,236,530	$ 65,142	3.00%
1/2 cent Sales Tax Article 42 60%	5,169,449	5,049,505	5,049,505	5,200,990	151,485	3.00%
1/4 cent Sales Tax Article 46 100%	5,978,544	5,940,197	5,940,197	6,118,403	178,206	3.00%
Lottery used for School Debt Service	7,307,518	4,911,790	4,911,790	2,200,000	(2,711,790)	-55.21%
QSCB Subsidy	770,921	703,850	703,850	712,331	8,481	1.20%
COPS 2009	1,912,810	2,188,834	2,188,834	-	(2,188,834)	-100.00%
Fines & Forfeitures	1,529,019	1,500,000	1,500,000	1,600,000	100,000	6.67%
TOTAL	**$ 24,846,327**	**$ 22,465,564**	**$ 22,465,564**	**$ 18,068,254**	**$ (4,397,310)**	**-19.57%**
Expenditure Category						
Current Expense	$ 52,626,269	$ 54,903,033	$ 55,741,441	$ 57,854,449	$ 2,951,416	5.38%
Capital Outlay	1,803,060	2,620,000	3,316,608	1,120,000	(1,500,000)	-57.25%
Educational Debt Service	32,864,018	32,058,211	32,058,211	31,272,053	(786,158)	-2.45%
County Server Space	28,779	84,000	101,434	84,000	-	0.00%
Fines & Forfeitures	1,529,019	1,500,000	1,500,000	1,600,000	100,000	6.67%
School Nurses	1,722,808	2,017,949	2,017,949	2,017,949	-	0.00%
TOTAL	**$ 90,573,953**	**$ 93,183,193**	**$ 94,735,643**	**$ 93,948,451**	**$ 765,258**	**0.82%**
Net County Cost						
GRAND TOTAL	**$ (65,727,626)**	**$ (70,717,629)**	**$ (72,270,079)**	**$ (75,880,197)**	**$ (5,162,568)**	**7.30%**

The table above shows the non-ad valorem tax revenues that support the public school systems and compares this to the expenditures on behalf of the school systems. These sources include Article 40, 42, 46 Sales Taxes, Lottery, QSCB subsidy, and COPS 2009. The “%”, denotes the percentage of sales tax revenue that is applied to schools.

The current expense category includes building maintenance, grounds maintenance, and technology funding. All of these are outlined under the Program Description. The sum of current expense, capital outlay and debt service result in a Net County Cost of $73,862,248 for FY 15. Also, an additional $2,017,949 is given to schools through the Cabarrus Health Alliance for school nurses. For additional years of Net County Cost for public schools, consult the Public School Funding by Source chart in the Supplemental Information section, which includes data from Fiscal Year 2007.

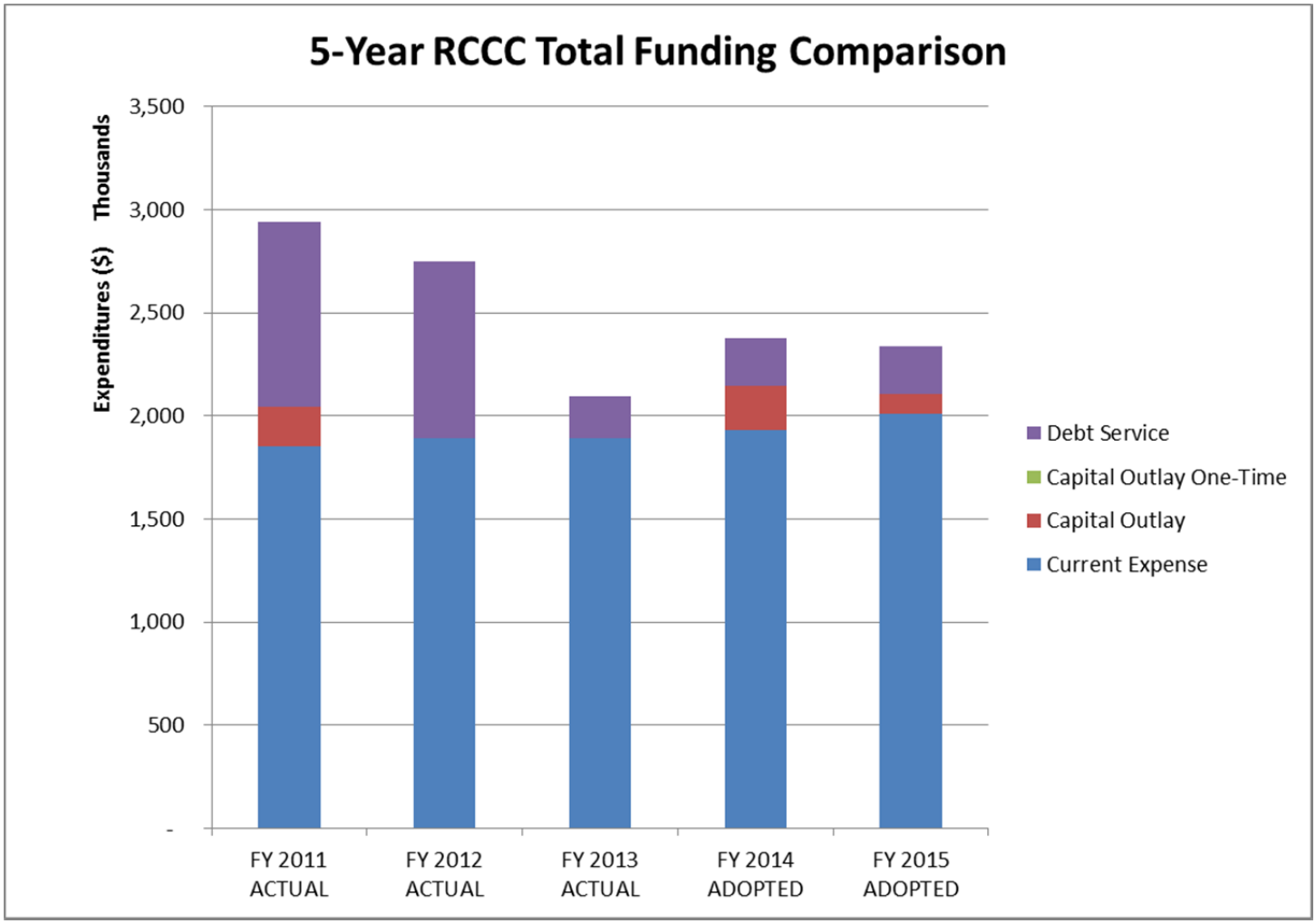
Education

ROWAN-CABARRUS COMMUNITY COLLEGE

	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED	ADOPTED CHANGE	PERCENT CHANGE
Funding Breakdown						
Current Expense	1,889,254	1,932,829	1,932,829	2,007,829	75,000	3.88%
Capital Outlay	-	213,000	100,000	100,000	(113,000)	-53.05%
One-Time	-	-	1,177,826	-	-	0.00%
Debt Service	202,017	230,569	230,569	229,909	(660)	-0.29%
Total	**$2,091,271**	**$2,376,398**	**$3,441,224**	**$2,337,738**	**$ (38,660)**	**-1.63%**

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals $2,007,829. Capital outlay allocations total $100,000 for various projects. The total allocation of $2,337,738 represents a 32.06% decrease from the FY 14 revised budget due to one-time capital projects approved in FY 13 and re-appropriated in FY 14.

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

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 misdemeanant 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%**

Debt Service

MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)

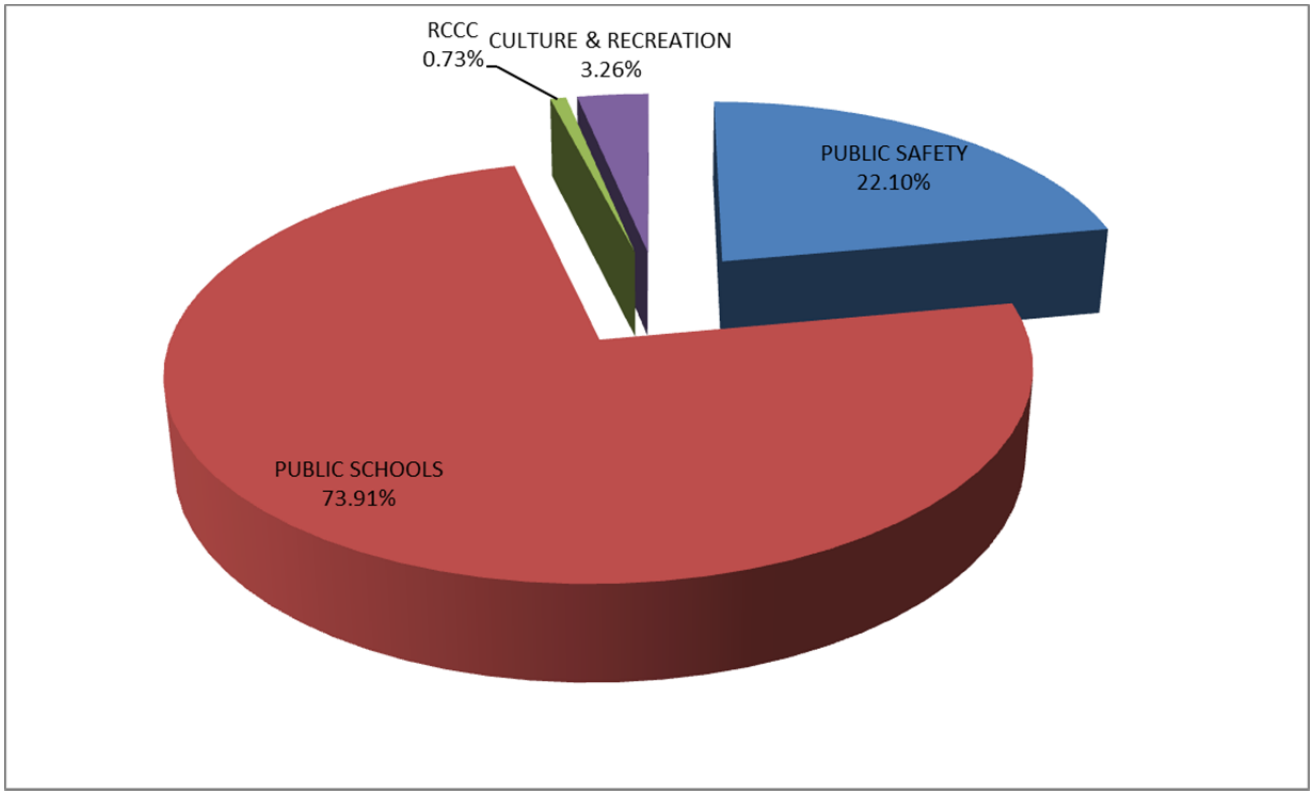
PROGRAM DESCRIPTION

The debt service cost center is maintained to track the annual principal and interest requirements of General Obligation Bonds (GO), Certificates of Participation (COPS), Limited Obligations Bonds (LOBS) and Lease Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2014:

	PRINCIPAL	INTEREST	TOTAL
DEBT CATEGORY			
School Bonds - GO Bonds	$ 78,020,594	$ 20,504,031	$ 98,524,625
Rowan Cabarrus Com College GO Bonds	2,374,406	748,119	3,122,525
Schools - COPS/LOBS	161,009,725	55,891,458	216,901,183
Arena and Events Center - COPS/LOBS	7,780,275	1,576,515	9,356,790
Sheriff Admin Building - COPS	21,835,000	7,017,969	28,852,969
Housing Unit -COPS	46,410,000	18,762,038	65,172,038
Wallace Park Property - Lease Financing	2,896,923	1,663,077	4,560,000
911 Equipment - Lease Financing	259,514	13,732	273,246
TOTAL	**$ 320,586,437**	**$ 106,176,939**	**$ 426,763,376**

TOTAL DEBT DUE BY CATEGORY



Debt Service

CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS
PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Capital Leases									
Wallace Property	12-18-08	4.00	Principal	$ 71,272	$ 74,123	$ 77,088	$ 80,172	$ 83,378	$ 86,714
			Interest	118,728	115,877	112,912	109,828	106,622	103,286
911 Equipment	7-1-11	3.0	Principal	120,363	126,521	132,994	-	-	-
			Interest	16,261	10,102	3,629	-	-	-
			Principal	**$ 191,635**	**$ 200,644**	**$ 210,082**	**$ 80,172**	**$ 83,378**	**$ 86,714**
Capital Leases Total			**Interest**	**$ 134,989**	**$ 125,979**	**$ 116,541**	**$ 109,828**	**$ 106,622**	**$ 103,286**
			Grand Total	**$ 326,624**	**$ 326,623**	**$ 326,623**	**$ 190,000**	**$ 190,000**	**$ 190,000**
COPS/LOBS - Schools									
COPS - Schools 2008A issue	1-25-08	3.25-5.00	Principal	2,350,000	2,345,000	2,345,000	2,345,000	2,345,000	2,345,000
			Interest	1,551,466	1,471,604	1,371,941	1,287,991	1,188,329	1,088,666
COPS - Schools 2008B issue	1-25-08	3.00-5.00	Principal	1,555,000	1,520,000	1,490,000	1,470,000	1,440,000	1,415,000
			Interest	327,375	280,725	231,325	172,600	121,150	70,750
COPS - Schools 2009 issue	7-16-09	3.00-5.00	Principal	4,735,000	4,735,000	4,735,000	4,735,000	4,730,000	4,730,000
			Interest	3,627,669	3,403,269	3,213,869	2,979,819	2,765,069	2,528,769
COPS - Schools 2010A issue	9-22-10	2.00-5.00	Principal	1,915,000	1,905,000	1,890,000	1,885,000	1,860,000	1,830,000
			Interest	665,950	570,200	474,950	380,450	305,050	230,650
COPS - Schools 2011A issue	4-14-11	0.00-0.07	Principal	-	-	1,330,000	1,330,000	1,330,000	1,330,000
			Interest	776,125	776,125	776,125	776,125	776,125	776,125
LOBS - Schools 2011B issue	8-31-11	2.00-5.00	Principal	338,100	331,975	324,625	317,275	314,825	312,375
			Interest	117,894	107,751	97,792	88,053	72,495	57,979
LOBS - Schools 2011C issue	8-31-11	2.00-5.00	Principal	1,985,000	1,990,000	2,005,000	2,000,000	1,990,000	1,985,000
			Interest	1,074,475	985,150	885,650	785,400	688,500	589,000
			Principal	**$ 12,878,100**	**$ 12,826,975**	**$ 14,119,625**	**$ 14,082,275**	**$ 14,009,825**	**$ 13,947,375**
COPS/LOBS - Schools Total			**Interest**	**$ 8,140,954**	**$ 7,594,824**	**$ 7,051,652**	**$ 6,470,438**	**$ 5,916,718**	**$ 5,341,939**
			Subtotal	**$ 21,019,054**	**$ 20,421,799**	**$ 21,171,277**	**$ 20,552,713**	**$ 19,926,543**	**$ 19,289,314**

Debt Service

CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS
PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
COPS/LOBS - Other									
COPS - Sheriff Adm Building 2007	2-22-07	4.00 - 5.625	Principal	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000	1,680,000
			Interest	1,069,481	1,002,281	926,906	844,369	770,669	691,669
COPS - Housing Unit 2008C	12-1-08	4.00- 5.25	Principal	3,100,000	3,100,000	3,095,000	3,095,000	3,095,000	3,095,000
			Interest	2,439,244	2,294,244	2,152,744	2,028,944	1,874,194	1,719,444
LOBS - Expo 2011B Issue	8-31-11	2.00 - 5.00	Principal	1,041,900	1,023,025	1,000,375	977,725	970,175	962,625
			Interest	363,306	332,049	301,358	271,347	223,404	178,671
COPS/LOBS - Other Total			**Principal**	**$ 5,821,900**	**$ 5,803,025**	**$ 5,775,375**	**$ 5,752,725**	**$ 5,745,175**	**$ 5,737,625**
			Interest	**$ 3,872,031**	**$ 3,628,574**	**$ 3,381,008**	**$ 3,144,660**	**$ 2,868,267**	**$ 2,589,784**
			Subtotal	**$ 9,693,931**	**$ 9,431,599**	**$ 9,156,383**	**$ 8,897,385**	**$ 8,613,442**	**$ 8,327,409**
COPS/LOBS - Total			**Principal**	**$18,700,000**	**$18,630,000**	**$19,895,000**	**$19,835,000**	**$19,755,000**	**$19,685,000**
			Interest	**$12,012,985**	**$11,223,398**	**$10,432,660**	**$ 9,615,098**	**$ 8,784,985**	**$ 7,931,723**
			Grand Total	**$30,712,985**	**$29,853,398**	**$30,327,660**	**$29,450,098**	**$28,539,985**	**$27,616,723**
GO Bond Debt - Schools									
Refunding - Schools 2004	3-15-04	3.00 - 5.00	Principal	3,355,000	3,340,000	3,330,000	3,310,000	2,095,000	-
			Interest	771,500	603,750	436,750	270,250	104,750	-
Schools 2005	3-1-05	3.00 - 5.00	Principal	2,300,000	2,300,000	-	-	-	-
			Interest	207,000	115,000	-	-	-	-
Public Impv - Schools 2006	9-1-06	4.00 - 5.00	Principal	1,870,833	1,870,833	1,870,833	-	-	-
			Interest	266,594	187,083	93,542	-	-	-
Refunding - Schools 2013	5-15-13	1.50 - 5.00	Principal	327,084	-	2,205,000	3,925,677	4,972,292	6,171,073
			Interest	1,941,146	2,433,588	2,433,588	2,400,513	2,243,486	2,128,059
GO Bond Debt - Schools Total			**Principal**	**$ 7,852,917**	**$ 7,510,833**	**$ 7,405,833**	**$ 7,235,677**	**$ 7,067,292**	**$ 6,171,073**
			Interest	**$ 3,186,240**	**$ 3,339,421**	**$ 2,963,880**	**$ 2,670,763**	**$ 2,348,236**	**$ 2,128,059**
			Subtotal	**$11,039,157**	**$10,850,254**	**$10,369,713**	**$ 9,906,440**	**$ 9,415,528**	**$ 8,299,132**

Debt Service

CAPITAL LEASES, COPS AND LOBS, AND GENERAL OBLIGATION BONDS
PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	PRINCIPAL INTEREST	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
GO Bond Debt - RCCC									
Public Impv -	9-1-06	4.00 -	Principal	129,167	129,167	129,167	-	-	-
RCCC 2006		5.00	Interest	18,406	12,917	6,458	-	-	-
Ref. 2013 - Public Impv -	5-15-13	1.50 -	Principal	12,916	-	-	124,323	122,708	208,927
RCCC 2006		5.00	Interest	70,080	87,825	87,825	87,825	82,852	80,729
			Principal	**$ 142,083**	**$ 129,167**	**$ 129,167**	**$ 124,323**	**$ 122,708**	**$ 208,927**
GO Bond Debt - RCCC Total			**Interest**	**$ 88,486**	**$ 100,742**	**$ 94,283**	**$ 87,825**	**$ 82,852**	**$ 80,729**
			Subtotal	**$ 230,569**	**$ 229,909**	**$ 223,450**	**$ 212,148**	**$ 205,560**	**$ 289,656**
			Principal	**$ 7,995,000**	**$ 7,640,000**	**$ 7,535,000**	**$ 7,360,000**	**$ 7,190,000**	**$ 6,380,000**
GO Bond Debt - Total			**Interest**	**$ 3,274,726**	**$ 3,440,163**	**$ 3,058,163**	**$ 2,758,588**	**$ 2,431,088**	**$ 2,208,788**
			Grand Total	**$ 11,269,726**	**$ 11,080,163**	**$ 10,593,163**	**$ 10,118,588**	**$ 9,621,088**	**$ 8,588,788**
Annual Debt Service									
Bank Service Charges				50,000	50,000	50,000	50,000	50,000	50,000
Principal - Total				26,886,635	26,470,644	27,640,082	27,275,172	27,028,378	26,151,714
Interest - Total				15,422,700	14,789,540	13,607,364	12,483,514	11,322,695	10,243,797
GRAND TOTAL				**$ 42,359,335**	**$ 41,310,184**	**$ 41,297,446**	**$ 39,808,686**	**$ 38,401,073**	**$ 36,445,511**

Debt Service

LONG-TERM OBLIGATIONS

1. 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.

General Obligation Bonds (2004) consists of the construction of Concord Middle School, Winecoff Elementary School, Irvin Elementary School, and Harrisburg Elementary School along with various renovations and additions.

General Obligation Bonds (2005 and 2006) consist of the construction of Hickory Ridge High School, W. R. Odell Elementary School, Charles E. Boger Elementary School, Carl A. Furr Elementary School, Building 3000 at Rowan Cabarrus Community College, along with various renovations and additions.

General Obligation Advance Refunding Bonds (2013) refunded a portion of the 2005 and 2005 General Obligation Bonds.

The County's general obligation bonds payable at June 30, 2014 are comprised of the following individual issues:

Serviced by the County's General Fund:

$32,855,000 (2004) Advance Refunding Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent	$12,075,000
$50,000,000 (2005) School Series Bonds due on March 1 and September 1 in installments through March 1, 2015: interest at 3.0 to 5.0 percent	2,300,000
$48,000,000 (2006) Public Improvement Series Bonds due on March 1 and September 1 in installments through March 1, 2016; interest at 4.0 to 5.0 percent	4,000,000
$62,360,000 (2013) Advance Refunding Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 1.5 to 5.0 percent	62,020,000
	$ 80,395,000

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2014, for the County's general obligation bonds are as follows:

Debt Service

Year Ending, June 30	Principal	Interest
2015	$7,640,000	$3,440,163
2016	7,535,000	3,058,163
2017	7,360,000	2,758,588
2018	7,190,000	2,431,088
2019	6,380,000	2,208,788
2020	6,425,000	1,889,787
2021	6,380,000	1,644,100
2022	6,410,000	1,325,100
2023	6,450,000	1,004,600
2024	6,475,000	682,100
To maturity	12,150,000	809,673
Total	$80,395,000	$21,252,150

2. Certificates of Participation / Limited Obligation Bonds

On February 22, 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 $3,108,681 to $1,744,094. 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) Installment contracts to finance the construction of Cox Mill High School and Engineering and Architect fees for A.T. Allen Elementary School, Hickory Ridge Middle School, Patriots Elementary School and a wing addition at A.L. Brown 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 $69,546,128.

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 $20,864,956.

On December 1, 2008, The Cabarrus County Development Corporation issued $58,810,000 (2008C) Certificates of Participation (COPS) Installment contracts to provide funds to (a) pay the costs of construction of a residential tower to house County inmates and related improvements and (b) pay certain expenses incurred in connection with the execution and delivery of the 2008C Certificates. These 20 year COPS have interest rates ranging from 4.00% to 5.25%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately $5,941,494 to $3,244,500. Total principal and interest over a 20 year period will be $92,349,717.

On July 16, 2009, The Cabarrus County Development Corporation issued $85,170,000 (2009) Certificates of Participation (COPS) Installment contracts to provide funds (a) to pay a portion of the costs of (i) acquiring real property, (ii) constructing Patriots Elementary School, A.T. Allen Elementary School, Hickory Ridge Middle School, Harold E. Winkler Middle School, a wing addition and renovation at A.L. Brown High School and equipping the Facilities, and (iv) a portion

of the interest to accrue under the Contract during the construction periods for the foregoing and thereafter, through January 1, 2012 and (b) pay certain expenses incurred in the connection and delivery of the 2009 Certificates. These 20 year COPS have interest rates ranging from 3.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately $8,702,669 to $4,966,500. Total principal and interest over a 20 year period will be $129,871,859.

On September 22, 2010 the Cabarrus County Development Corporation issued $18,920,000 (2010A) Certificates of Participation (COPS) contracts to refund the 2001 COPS issued for the construction of Cox Mill Elementary School, Harris Road Middle School, C.C. Griffin Middle School and equipping of two middle schools and one elementary school. These 11 year COPS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately $2,809,100 to $1,865,250. Total principal and interest over a 11-year period will be $23,666,150.

On April 14, 2011 the Cabarrus County Development Corporation issued $14,635,000 (2011A) certificates of Participation (COPS) contracts to fund the rehabilitating, repairing and equipping of approximately eighteen Cabarrus County and six Kannapolis City school facilities. These 15 year COPS are financed under 2 bullets using Qualified School Construction Bonds. The first bullet in the amount of, $7,200,000, will mature in 2023, with an interest rate of 5.10% and the second bullet for $7,435,000 will mature in 2026 with an interest rate of 5.50%. The Federal subsidy rate on the deal was a 5.43%. The second bullet will have a net interest cost to the County of .07% while the County will have no interest cost in the first bullet. The principal on this debt is deferred for five years with the first principal payment due on April 1, 2016. The principal payments will be held in an interest bearing sinking fund until the bullet payments are due. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately $748,098 to $2,106,125. Total principal and interest over a 15-year period will be $25,147,248 less the federal subsidy of $10,434,369, with the net cost to the County of $14,712,880. In fiscal year 2013 the Federal Government began reducing the subsidy payment by approximately 7.6% for a Federal sequestration.

On August 31, 2011 the Cabarrus County Development Corporation issued $11,735,000 (2011B) Limited Obligation Bonds (LOBS) contracts to refund $11,970,000 of the 2002 COPS issued for the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the County owned Cabarrus Arena & Events Center. These 11 year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately $532,200 to $1,861,200. Total principal and interest over a 11-year period will be $14,988,756.

On August 31, 2011 the Cabarrus County Development Corporation issued $21,780,000 (2011C) Limited Obligation Bonds (LOBS) contracts to refund $22,425,000 of the 2003 COPS issued for the cost of acquiring real property, construction and equipping of Bethel Elementary School, Pitts Road Elementary, Kannapolis Middle School, expansion of two existing elementary school facilities and various real and personal property improvements. These 13 year LOBS have interest rates ranging from 2.0% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately $1,074,475 to $3,059,475. Total principal and interest over a 13-year period will be $29,779,084.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2014, for the County's Certificates of Participation / Limited Obligation Bonds are as follows:

Year Ending, June 30	Principal	Interest
2015	$18,630,000	$11,223,398
2016	19,895,000	10,432,660
2017	19,835,000	9,615,098
2018	19,755,000	8,784,985
2019	19,685,000	7,931,723
2020	18,225,000	7,042,522
2021	18,185,000	6,247,735
2022	16,385,000	5,430,129
2023	15,125,000	4,715,661
2024	15,130,000	3,683,644
To maturity	56,185,000	8,140,425
Total	$237,035,000	$83,247,980

3. 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 December 18, 2008, the County entered into a lease agreement as lessee for financing the acquisition of land for the Rob Wallace Park with a down payment of $190,000. Annual payments of $190,000 will be made for 30 years with an effective interest rate of 4.00%. 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.

On July 1, 2011 the County entered into a lease agreement as lessee for financing the acquisition of 911 Equipment. Payments consist of $136,623 annually with an effective rate of 3.00%. 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.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2014, for the County's capital leases are as follows:

Year Ending, June 30	Principal	Interest
2015	$200,644	$125,979
2016	210,082	116,541
2017	80,172	109,828
2018	83,378	106,622
2019	86,714	103,286
2020	90,182	99,818
2021	93,789	96,211
2022	97,541	92,459
2023	101,442	88,558
2024	105,500	84,500
Next 5 Years	594,280	355,720
To maturity	1,412,713	297,287
Total	$3,156,437	$1,676,809

4. Advance Refundings

On August 31, 2011 the Cabarrus County Development Corporation issued $21,780,000 of refunding Limited Obligation Bonds (LOBS) to provide resources to purchase U.S. government securities that were placed into an irrevocable trust of the purpose of generating resources for all future debt service payments of refunded debt. The refunded debt consists of a portion ($22,425,000) of the County's series 2003 Certificates of Participation (COPS) dated July 15, 2003 and stated to mature on February 1, 2024. The refunding debt was issued at a net interest cost of 3.214133%. 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 position. The amount of defeased debt was paid on August 1, 2013. The amount of defeased debt that remains outstanding as of June 30, 2014 is $0. This refunding was undertaken to reduce total debt service payments over the following 13 years by $1,006,031 resulted in a present value cash flow savings of $846,417.

On May 15, 2013, Cabarrus County issued $62,360,000 of General Obligation, Series 2013 advance refunding bonds to provide resources to purchase U.S. Government securities that were placed into an irrevocable trust for the purpose of making all future debt service payments on the callable Series 2005 and the callable Series 2006 General Obligation bonds. The refunded debt consists of a portion ($31,500,000) of the County's Series 2005 General Obligation Bonds dated March 1, 2005 and maturing March 1, 2016 through March 1, 2025 and a portion ($34,200,000) of the County's Series 2006 General Obligation Bonds dated September 1, 2006 and maturing March 1, 2027. The refunding debt was issued at a net interest cost of 2.148626%. 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 position. The amount of defeased debt that remains outstanding as of June 30, 2014 is $65,700,000. This refunding was undertaken to reduce total debt service payments over the following 14 years by $6,205,125 and resulted in a present value cash flow savings of $5,522,531.

Long-Term Obligation Activity

The following is a summary of changes in the County's long-term principal obligations for the fiscal year ended June 30, 2014:

	Balance July 1, 2013	Increases	Decreases	Balance June 30, 2014
Governmental Activities:				
General Obligation Bonds	$88,390,000	-	$7,995,000	$80,395,000
Certificates of Participation/ Limited Obligation Bonds	255,735,000	-	18,700,000	237,035,000
Capital Leases	3,348,073	-	191,636	3,156,437
Total Governmental Activities	$347,473,073	-	$26,886,636	$320,586,437

LEGAL DEBT MARGIN
JUNE 30, 2014

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 June 30, 2014		$19,636,927,137
Legal debt margin:		
Debt limit 8% of total assessed value		1,570,954,171
Debt applicable to debt limitation:		
Total bonded debt	80,395,000	
Total Certificates of Participation/ Limited Obligation Bonds	237,035,000	
Total capital leases (governmental fund types)	3,156,437	
Total debt applicable to limitations		320,586,437
Legal debt margin		$1,250,367,734

Source: Cabarrus County Finance and Tax Assessor Departments

Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE
FISCAL YEAR 2014-2015

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, 2014 and ending June 30, 2015:

General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Ad Valorem Tax Levy	$ 133,866,989
Other Taxes and Penalties	37,953,337
Intergovernmental	19,811,099
Permits and Fees	4,254,445
Sales and Services	11,082,961
Investment Earnings	145,000
Miscellaneous	111,923
Other Financing Sources	2,417,665
TOTAL REVENUES	**$ 209,643,419**

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, 2014 and ending June 30, 2015:

General Government	20,365,400
Cultural and Recreational	4,006,778
Public Safety	32,232,842
Economic and Physical Development	4,053,280
Human Services	38,752,736
Environmental Protection	263,055
Debt Services	
Public Schools	
Principal	20,337,808
Interest	10,934,245
Rowan Cabarrus Community College	
Principal	129,167
Interest	100,742

Cabarrus County Schools	
Instructional Services	39,764,197
Technology Support Services	3,745,113
Building Maintenance	6,313,149
Ground Maintenance	1,299,598
Capital Outlay	1,020,000
Kannapolis City Schools	
Instructional Services	5,413,912
Technology Support Services	155,627
Building Maintenance	923,989
Ground Maintenance	238,864
Capital Outlay	100,000
Schools ITS	84,000
Rowan-Cabarrus Community College	
Current Expense	2,007,829
Capital Outlay	100,000
Contributions to Other Funds and Agencies	7,492,866
Other Debt Service	9,808,222
TOTAL EXPENDITURES	**$ 209,643,419**

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, 2014 and ending June 30, 2015:

Sales and Service	616,500
Investment Earnings	1,000
Miscellaneous	10,500
Other Financing Sources	609,109
TOTAL REVENUES	**1,237,109**

B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Personnel Services	118,467
Operations	1,118,642
TOTAL EXPENDITURES	**1,237,109**

Budget Ordinance

Landfill Fund

A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Intergovernmental	35,000
Permits & Fees	90,000
Sales & Services	794,400
TOTAL REVENUES	**919,400**

B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Personnel Service	259,890
Operations	659,510
TOTAL EXPENDITURES	**919,400**

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, 2014 and ending June 30, 2015:

Intergovernmental	697,867
Investment Earnings	1,500
TOTAL REVENUES	**699,367**

B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Operations	699,367
TOTAL EXPENDITURES	**699,367**

Health Insurance Fund

A. It is estimated the following revenues will be available in the Health Insurance Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Sales & Services	7,851,654
Investment Earnings	4,000
Miscellaneous	100,000
TOTAL REVENUES	**7,955,654**

B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015:

Operations	7,955,654
TOTAL EXPENDITURES	**7,955,654**

GRAND TOTAL – ALL FUNDS – REVENUES	**$ 220,454,949**
GRAND TOTAL – ALL FUNDS – EXPENDITURES	**$ 220,454,949**

Budget Ordinance

Section II.

There is hereby levied a tax at the rate of 70 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2014, 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 $19,364,626,398, at an estimated combined collection rate of 96.67 percent (97.29% for real and personal and 89.19% for vehicles). The estimated rate of collections is based on the fiscal year ending 2013. An estimated total valuation of Real, Personal and Public Service property is $17,819,635,798 and vehicle of $1,544,990,600

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, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections, as contained herein under the following conditions:

1. The Finance Director may transfer amounts between objects of expenditure within a function.

2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.

3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.

4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.

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 or designee 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 to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.

8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.

Budget Ordinance

9. 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.

10. The County Manager may 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.

11. 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.

12. 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).

13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

C. The appropriations for Cabarrus County Schools and Kannapolis City Schools have been allocated by category. Cabarrus County Schools and Kannapolis City Schools must obtain the approval of the Board of Commissioners for any amendment to their respective budgets which would increase or decrease the amount of County appropriations allocated by category by more than ten percent.

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2014-2015 fiscal year. The County Manager and the Finance Director 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. Funds appropriated in the FY 2013-2014 Budget and encumbered on June 30, 2014 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 16th day of June, 2014.

Elizabeth F. Poole

Elizabeth F. Poole, Chairman

Megan J. E. Smit

Megan Smit, Clerk to the Board

Budget Ordinance – Fire Tax & Insurance Districts

CABARRUS COUNTY BUDGET ORDINANCE
SPECIAL FIRE TAX AND INSURANCE DISTRICTS FUND
FISCAL YEAR 2014-2015

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire Tax and Insurance Districts Fund to provide necessary funds to local fire departments with district in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. 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 Tax and Insurance Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Fire Department	Appropriation
Allen	$206,173
Cold Water	179,813
Concord Rural	11,945
Flowe's Store	196,983
Georgeville	204,411
Gold Hill	23,807
Harrisburg Rural	624,001
Jackson Park (City of Concord)	78,108
Kannapolis Rural	59,837
Midland	329,118
Mt. Mitchell	80,279
Mt. Pleasant Rural	305,642
Northeast	75,006
Odell	521,764
Richfield-Misenheimer	7,540
Rimer	117,718
Total Estimated Expenditures From Tax Levy	**3,022,145**

Budget Ordinance – Fire Tax & Insurance Districts

Section III.

It is estimated that the following revenues will be available for the various fire districts for the fiscal year beginning July 1, 2014 and ending June 30, 2015:

Fire Department	Appropriation
Allen	$ 206,173
Cold Water	179,813
Concord Rural	11,945
Flowe's Store	196,983
Georgeville	204,411
Gold Hill	23,807
Harrisburg Rural	624,001
Jackson Park (City of Concord)	78,108
Kannapolis Rural	59,837
Midland	329,118
Mt. Mitchell	80,279
Mt. Pleasant Rural	305,642
Northeast	75,006
Odell	521,764
Richfield-Misenheimer	7,540
Rimer	117,718
Total Estimated Revenues From Tax Levy	**$ 3,022,145**

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2014 and ending June 30, 2015 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, 2014. The estimated combined collection rate is 96.67 percent (97.29% for real and personal and 89.19% for vehicles) and is based on the fiscal year ending 2013. 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:

Fire Districts	Total Valuation	Rate	Amount Produced (96.67% collection rate)
Allen	473,945,000	0.0450	$ 206,173
Cold Water	310,011,000	0.0600	179,813
Concord Rural	30,137,000	0.0410	11,945
Flowe's Store	442,974,000	0.0460	196,983
Georgeville	229,839,000	0.0920	204,411
Gold Hill	41,045,000	0.0600	23,807
Harrisburg Rural	578,920,000	0.1115	624,001
Jackson Park	139,308,000	0.0580	78,108
Kannapolis Rural	176,851,000	0.0350	59,837
Midland	531,961,000	0.0640	329,118
Mt. Mitchell	100,538,000	0.0826	80,279
Mt. Pleasant Rural	380,928,000	0.0830	305,642
Northeast	115,806,000	0.0670	75,006
Odell	930,582,000	0.0580	521,764
Richfield-Misenheimer	11,143,000	0.0700	7,540
Rimer	179,078,000	0.0680	117,718
Total Estimated Budget from Tax Levy	**$4,4673,066,000**	**1.041%**	**$3,022,145**

Budget Ordinance – Fire Tax & Insurance Districts

Section V.

The County Manager and/or Finance Director, or designee is hereby authorized to transfer appropriations within or between funds, or modify revenue and expenditure projections as contained herein under the following conditions:

1. The Finance Director may transfer amounts between objects of expenditure within a function.

2. The County Manager may transfer amounts between objects of expenditures and revenues without limitation.

3. The County Manager may not transfer any amounts between funds or from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls and change orders.

4. The County Manager may transfer amounts between contingency funds which are set aside for a specific project for budgetary shortfalls or upon the appropriate approval of a change order.

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 or designee 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 to existing grants or revenues, or the award of grants or revenues, the Manager or Designee may adjust budgets to match, including grants that require a County match for which funds are available.

8. The Manager, Finance Director, or designee may create debt financing amendments from estimated projections upon approval by the Board of Commissioners of the debt financing and adjust as needed upon closing.

9. 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.

10. The County Manager may 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.

11. 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.

12. 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 – Fire Tax & Insurance Districts

13. The County Manager may reduce revenue projections consistent with prevailing economic conditions, and also reduce expenditures correspondingly.

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in carrying out their duties and are available for public inspection.

Adopted this the 16th day of June, 2014.

Elizabeth F. Poole

Elizabeth F. Poole, Chairman

Megan J. E. Smit

Megan Smit, Clerk to the Board

Supplemental Information

COMMUNITY INFORMATION
CABARRUS COUNTY, NORTH CAROLINA

Government

Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees *(Full Time Equivalents)*	982.14
County Seat	Concord

Area Statistics

Population (2012 Certified)	183,806
Area in square miles	364

Taxes

NC Retail Sales Tax	4.75%
Cabarrus County Local Sales Tax	2.25%
Cabarrus County Property Tax Rate per $100 Value	.70

Modes of Transportation

Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

Culture & Recreation

County Facilities – Operated	
Parks	3
Senior Centers	2
Picnic Shelters	16
Indoor Picnic/Rental Facilities	5
Walking Trails	4
Softball Fields	4
Soccer Fields	11
Tennis Courts	6
Playgrounds	8
Horseshoe Pits	17
Sand Volleyball Courts	10
Exercise Stations	30
Shuffleboard	4
Bocce	4

Supplemental Information

Cabins	6
Tent Sites	7
Group Camping	1
Pool	1
18-hole Disc Golf	1
9-hole Disc Golf	1
Fitness Centers	3
County Owned Facilities – Operated by a Municipality	
Parks	2
County Owned Facilities – Undeveloped	
Parks	1
School Parks	25

Public Safety

Fire protection (non-city services):	
Stations	10
Number of fire personnel and officers	349
Number of fire personnel volunteers	319
Sheriff's Department:	
Stations	1 main, 5 substations
Number of sworn personnel	202
Number of detention officers	103
Number of civilians	38
Number of patrol units	201

Education

	Total	Cabarrus County	Kannapolis City
Elementary schools	24	19	5
Middle schools	10	8	2
High schools	9	8	1
Performance Learning Center	1	1	-
Number of students	34,807	30,743	4064*

** Kannapolis School children in Cabarrus County limits*

Community colleges	1	(Rowan-Cabarrus Community College)

Medical

Hospitals	1
Number of licensed beds	457

Supplemental Information

Economy

Construction Permits Issued (2013)	12,992
Zoning Permits Issued (2013)	313
Unemployment Rate (as of March 30, 2014)	5.8%
Median Household Income (2012)	$54,341
Per Capita Personal Income (2012)	$26,071

Sources of Information

Cabarrus County Government
Cabarrus County Economic Development Corporation
Carolinas Medical Center – Northeast
NC Department of Public Instruction
US Census Bureau – American Fact Finder
US Department of Labor
US Department of Commerce, Bureau of Economic Analysis
NC Department of Commerce, Division of Employment Security

Supplemental Information

STATISTICAL INFORMATION
TOP TEN LARGEST EMPLOYERS

Employer	Employees	Percentage of Total County Employment
Carolina's Medical Center - NorthEast	4,500	5.37%
Concord Mills Mall	4,000	4.77%
Cabarrus County Schools	3,800	4.53%
Cabarrus County Government	975	1.16%
City of Concord	925	1.10%
Connextions	900	1.07%
State of North Carolina	771	0.92%
Kannapolis City Schools	750	0.89%
Shoe Show	700	0.83%
Hendrick Motorsports	500	0.60%
Total	**17,821**	**21.24%**

Source: Economic Development Corporation, Concord NC, the 2013 Cabarrus County Audit and the Cabarrus County 2013 Official Statement .

Supplemental Information

STATISTICAL INFORMATION
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

Fiscal Year	Real Property Assessed Value ($)	Personal Property Assessed Value ($)	Public Service Companies (2)	Total Assessed Value ($)	Total Direct Tax Rate (3)
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
2008	12,931,725,951	3,074,778,582	261,754,744	16,268,259,277	0.63
2009 (1)	17,454,001,994	3,137,459,615	280,507,618	20,871,969,227	0.63
2010	18,048,592,567	3,003,442,173	277,653,397	21,329,688,137	0.63
2011	18,223,093,062	2,751,158,382	271,487,306	21,245,738,750	0.63
2012	18,049,710,020	2,668,575,911	285,837,655	21,004,123,586	0.63
2013(1)	15,623,512,935	2,774,393,931	297,917,351	18,695,824,217	0.70

Source: Cabarrus County

(1) Increase / Decrease due to revaluation. Cabrrus 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

Supplemental Information

STATISTICAL INFORMATION
TEN LARGEST TAXPAYERS

Taxpayer	Type of Business	2013 Assessed Valuation	Percentage of Total Assessed Valuation
Corning Inc[a]	Fiber Optics Mfg.	$399,850,192	2.10%
Castle & Cooke NC LLC / David H Murdock	Land Developer	331,093,914	1.74%
Charlotte Motor Speedway Inc[b]	Auto Racing	283,614,127	1.49%
Mall at Concord Mills LP	Shopping Center	251,489,430	1.32%
Celgard LLC[c]	Manufacturing	222,266,069	1.16%
Hendricks Motorsports Inc[d]	Auto Racing	110,256,766	0.58%
Duke Energy Corp	Public Service Co	104,945,092	0.55%
Great Wolf Lodge of the Carolinas	Amusement / Entertainm	94,828,528	0.50%
Philip Morris Inc (Altria)[e]	Cigarette Mfg.	93,008,387	0.49%
Hendrick Automotive[d]	Automotive Sales	69,547,332	0.36%
TOTAL		**$ 1,960,899,837**	**10.28%**
Assessed Valuation, including Public Service and vehicle			
GRAND TOTAL		**$ 19,082,239,027**	

Notes:
[a] Real Estate value under appeal for 2012 to current
[b] Real estate value under appeal for 2008 to current. Business personal property value under appeal for 2007 to current (BPP appealed value not reflected).
[c] Reflects settlement of real estate appeal ($63.7m initial value settled for $39.4m).
[d] Reflects reclass of real estate from motorsports group to automotive group (account 74752 HSREI LLC A NC LLC).
[e] Sold to Victory Industrial Park, LLC in April 2014.

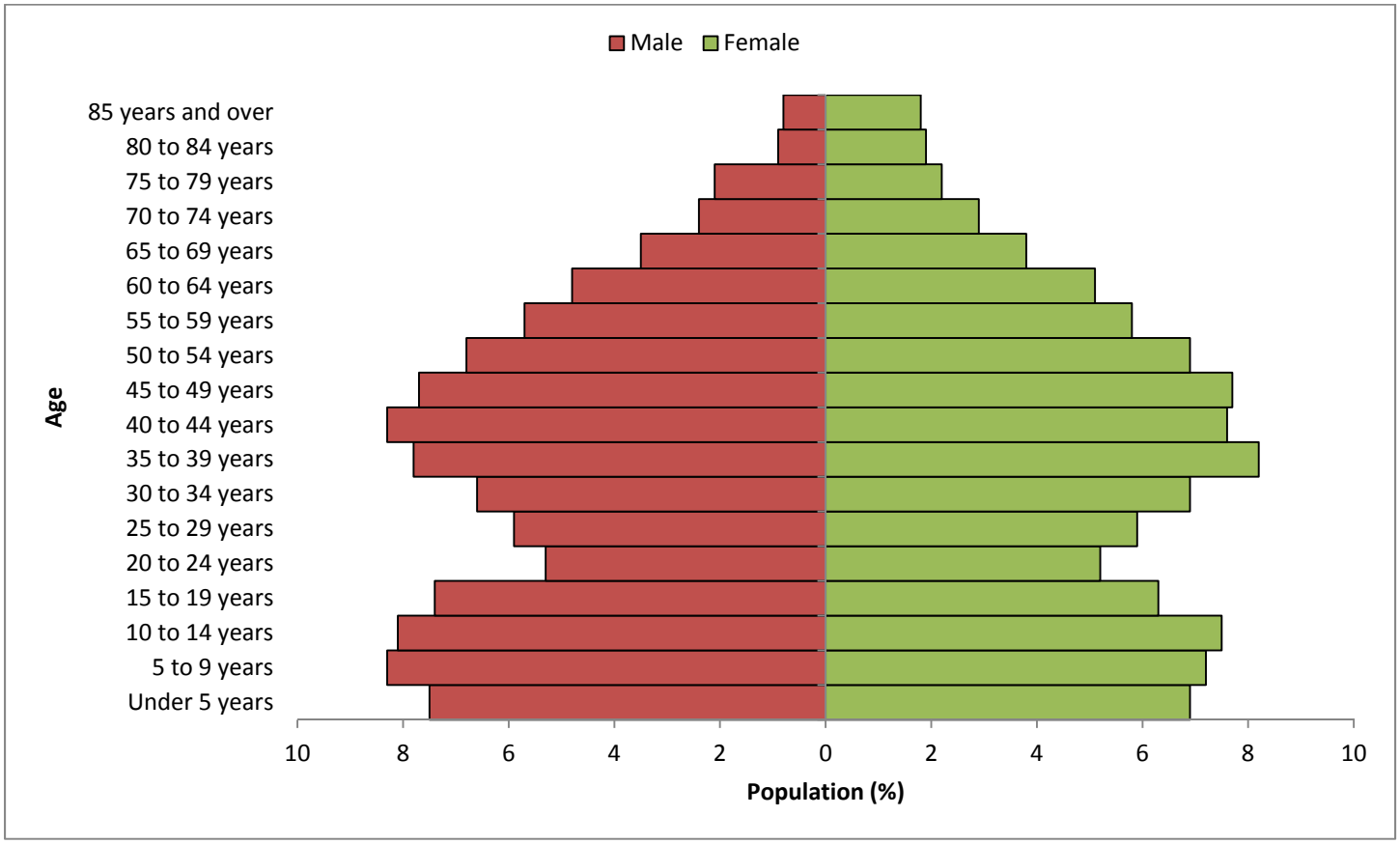
Based on analysis and values of top 1,000 accounts. Related entities & accounts are grouped as identified. All values are as of run date and subject to change due to appeals.

Source: Cabarrus County Assessor's Office

Supplemental Information

STATISTICAL INFORMATION
AGE AND GENDER DISTRIBUTION: 2008-2012

	Population	Percent Distribution
Age Category		
Under 5 years	12,845	7.20
5 to 9 years	13,802	7.74
10 to 14 years	13,889	7.79
15 to 19 years	12,223	6.85
20 to 24 years	9,434	5.29
25 to 34 years	22,662	12.70
35 to 44 years	28,467	15.96
45 to 54 years	25,932	14.54
55 to 59 years	10,285	5.77
60 to 64 years	8,759	4.91
65 to 74 years	11,311	6.34
75 to 84 years	6,383	3.58
85 years and over	2,404	1.35
Total	**178,396**	**100.00%**
All Age Categories		
Median Age	**36.7**	



STATISTICAL INFORMATION
EDUCATIONAL ATTAINMENT AND MEDIAN INCOME

	Median Income	Percent Distribution
Educational Attainment (Highest Degree)		
Less than high school graduate	19,820	13.8%
High school graduate only	27,822	28.1%
Some college or associate's degree	35,104	33.9%
Bachelor's degree or more	49,661	17.0%
Graduate or professional degree	61,204	7.3%
All Degrees		
Median Income	**$35,695**	

Source: U.S. Census Bureau, 2008-2012 American Community Survey

Supplemental Information

STATISTICAL INFORMATION
EMPLOYMENT IN WAGE AND SALARY WORKERS

	Number
Management, business, science and arts	
Management, business, and financial	
Management	8,360
Business and financial operations	4,089
Computer, engineering, and science	
Computer and mathematical	2,478
Architecture and engineering	1,313
Life, physical, and social science	351
Education, legal, community service, arts, and media	
Community and social services	1,618
Legal	479
Education, training, and library	5,215
Arts, design, entertainment, sports, and media	1,105
Healthcare practitioner and technical	
Health diagnosing and treating practitioners and other technical	3,175
Health technologists and technicians	1,588
TOTAL	**29,771**
Service	
Healthcare support	1,715
Protective service	
Fire fighting and prevention, and other protective service workers including supervisors	1,080
Law enforcement workers including supervisors	782
Food preparation and serving related	4,022
Building and grounds cleaning and maintenance	2,456
Personal care and service	2,386
TOTAL	**12,441**
Sales and office	
Sales and related	9,971
Office and administrative support	10,924
TOTAL	**20,895**
Natural resources, construction, and maintenance	
Farming, fishing, and forestry occupations	343
Construction and extraction occupations	4,417
Installation, maintenance, and repair occupations	3,812
TOTAL	**8,572**
Production, transportation, and material moving	
Production occupations	5,296
Transportation occupations	2,723
Material moving occupations	2,129
TOTAL	**10,148**
All Occupations	
GRAND TOTAL	**81,827**

Source: U.S. Census Bureau, 2008-2012 American Community Survey

Supplemental Information

STATISTICAL INFORMATION
RACIAL AND ETHNIC COMPOSITION

Race/Ethnicity Category	Number	Percent Distribution
White alone	127,546	71.50
Black or African American alone	27,037	15.16
American Indian, Alaska native alone	358	0.20
Asian alone	3,553	1.99
Native Hawaiian and other Pacific Islander alone	14	0.01
Some other race alone	569	0.32
Two or more races	2,576	1.44
Hispanic origin	16,743	9.39
TOTAL	**178,396**	**100.00%**

Source: U.S. Census Bureau, 2008-2012 American Community Survey

Supplemental Information

STATISTICAL INFORMATION
DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES

County	Certified July 2012 Population	County Employees	2013-14 Budgeted Expenditures - General Fund	2013-2014 Assessed Valuation	Tax Rate Per $100	2011 BEA Per Capita Income	Relation to Cabarrus
Alamance	153,033	942	$126,507,691	$12,353,452,768	$0.5400	$31,363	S
Alexander	37,361	335	$35,481,791	$2,601,100,000	$0.6050	$30,499	S
Anson	26,656	315	$27,783,058	$1,728,600,000	$0.7670	$24,417	MSA
Cabarrus	183,806	979	$213,461,012	$18,928,458,292	$0.7000	$35,561	
Catawba	155,353	1,084	$166,935,090	$16,199,627,635	$0.5300	$33,320	CSA
Cleveland	97,800	842	$98,771,449	$7,470,000,000	$0.7200	$31,046	CSA
Davidson	163,683	959	$122,682,894	$12,941,901,509	$0.5400	$33,121	S
Gaston	208,704	1,476	$222,105,939	$15,127,000,000	$0.8700	$33,275	MSA
Iredell	163,189	940	$164,108,385	$21,106,500,000	$0.4850	$33,556	N, CSA
Johnston	174,933	1,100	$182,016,980	$13,648,061,592	$0.7800	$34,149	S
Lincoln	79,512	700	$87,865,280	$8,316,421,750	$0.5980	$34,275	CSA
Mecklenburg	962,593	5,377	$1,079,419,240	$114,300,000,000	$0.8157	$45,610	N, MSA
Onslow	190,187	1,200	$175,396,907	$13,673,854,700	$0.5850	$46,163	S
Pitt	172,569	910	$136,436,238	$11,931,086,341	$0.6800	$32,841	S
Randolph	142,471	754	$113,829,875	$10,200,000,000	$0.6100	$29,385	S
Rowan	138,252	886	$128,644,955	$11,695,000,000	$0.6225	$29,792	N, CSA
Stanly	60,636	440	$55,458,706	$4,312,700,000	$0.6700	$30,227	N, CSA
Union	207,896	1,004	$234,065,790	$23,847,434,688	$0.6600	$35,552	N, MSA

N = Neighboring County
MSA = Charlotte Metropolitan Statistical Area County
CSA = Charlotte Consolidated Statistical Area County. An MSA is automatically considered part of the CSA.
S = State Benchmark County
Source: North Carolina Association of County Commissioners FY 2013-14 Budget & Tax Survey

Supplemental Information

STATISTICAL INFORMATION
GENERAL FUND BALANCES BY CATEGORY FOR LAST TEN YEARS*

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Nonspendable										
Inventories	8,306	10,522	4,865	2,847	4,875	4,935	9,046	8,102	129,431	240,693
Prepaid items	-	-	-	-	-	53,735	59,200	59,200	69,378	142,987
TOTAL	**$ 8,306**	**$ 10,522**	**$ 4,865**	**$ 2,847**	**$ 4,875**	**$ 58,670**	**$ 68,246**	**$ 67,302**	**$ 198,809**	**$ 383,680**
Restricted										
Stabilization by State Statute	8,023,700	8,164,663	8,878,980	10,378,871	10,983,571	9,803,750	10,809,567	10,190,775	12,690,692	11,399,498
Cooperative Ext 4H	-	159,742	133,910	124,019	-	-	-	-	-	
Insurance coverage	300,000	300,000	-	-	-	-	-	-	-	
TOTAL	**$ 8,323,700**	**$ 8,624,405**	**$ 9,012,890**	**$ 10,502,890**	**$ 10,983,571**	**$ 9,803,750**	**$ 10,809,567**	**$ 10,190,775**	**$ 12,690,692**	**$ 11,399,498**
Committed										
General government	-	-	-	-	-	-	-	-	6,606	
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,606**	**$ -**
Unreserved/Designated										
Sustainability efforts	-	-	-	-	-	288,692	341,967	-	-	
Subsequent year's expenditures	2,687,040	-	483,508	-	-	-	-	-	-	
TOTAL	**$ 2,687,040**	**$ -**	**$ 483,508**	**$ -**	**$ -**	**$ 288,692**	**$ 341,967**	**$ -**	**$ -**	
Assigned										
General government	-	-	-	-	-	-	-	6,291,127	4,215,814	11,507,031
Public safety	-	-	-	-	-	-	-	295,969	611,494	241,870
Economic & physical development	-	-	-	-	-	-	-	825,397	2,014,800	400,000
Environmental protection	-	-	-	-	-	-	-	1,200,000	1,383,315	357,499
Human services	-	-	-	-	-	-	-	436,276	754,804	140,186
Education	-	-	-	-	-	-	-	7,345,783	8,169,011	9,578,950
Culture & recreation	-	-	-	-	-	-	-	560,548	287,337	225,164
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,955,100**	**$ 17,436,575**	**$ 22,450,700**
Unassigned										
Unassigned	25,701,890	30,458,561	38,404,371	40,205,758	36,636,176	41,187,681	54,436,158	46,800,234	45,700,553	61,505,652
TOTAL	**$ 25,701,890**	**$ 30,458,561**	**$ 38,404,371**	**$ 40,205,758**	**$ 36,636,176**	**$ 41,187,681**	**$ 54,436,158**	**$ 46,800,234**	**$ 45,700,553**	**$ 61,505,652**
All Categories										
GRAND TOTAL	**$ 36,720,936**	**$ 39,093,488**	**$ 47,905,634**	**$ 50,711,495**	**$ 47,624,622**	**$ 51,338,793**	**$ 65,655,938**	**$ 74,013,411**	**$ 76,033,235**	**$ 95,739,530**

* Modified accrual basis of accounting

In FY2011, the Fund Balance reporting model changed to classify Fund Balance under five new categories: nonspendable, restricted, committed, assigned, and unassigned.

Source: Cabarrus County Comprehensive Annual Financial Report, Exhibit 3 and Schedule 1

Supplemental Information

STATISTICAL INFORMATION
ALL OTHER GOVERNMENTAL FUNDS BALANCE BY CATEGORY FOR LAST TEN YEARS*

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Nonspendable											
Prepaid items	-	-	-	-	-	-	-	-	-	200	
Notes Receivable	-	-	-	-	-	-	-	-	720,000	648,000	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 720,000**	**$ 648,200**	
Restricted											
Stabilization by State Statute	-	-	-	-	-	-	-	-	178,082	636,069	380,438
General government	-	-	-	-	-	-	-	-	-	212,608	198,616
Public Safety	-	-	-	-	-	-	-	-	5,026,278	2,445,968	1,722,137
Education	-	-	-	-	-	-	-	-	31,494,611	16,513,134	7,740,158
Culture & recreation	-	-	-	-	-	-	-	-	2,478	3,886	85,201
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 36,701,449**	**$ 19,811,665**	**$ 10,126,550**
Committed											
General government	-	-	-	-	-	-	-	-	4,810,004	1,550,117	1,554,160
Public safety	-	-	-	-	-	-	-	-	2,653,454	2,353,670	2,405,316
Economic & physical development	-	-	-	-	-	-	-	-	568,557	591,236	490,664
Environmental protection	-	-	-	-	-	-	-	-	43,721	34,955	
Human services	-	-	-	-	-	-	-	-	1,594,485	1,223,834	267,169
Education	-	-	-	-	-	-	-	-	1,040,766	280,043	45,218
Culture & recreation	-	-	-	-	-	-	-	-	3,672,645	4,424,643	5,035,796
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,383,632**	**$ 10,458,498**	**$ 9,798,323**
Unreserved/Designated											
Subsequent year's expenditures	-	-	-	-	13,003,094	-	-	-	-	-	
Special revenue	9,711,950	10,257,675	8,846,005	8,568,351	52,443,535	21,275,260	13,983,470	11,127,623	-	-	
Total	**$ 9,711,950**	**$ 10,257,675**	**$ 8,846,005**	**$ 8,568,351**	**$ 65,446,629**	**$ 21,275,260**	**$ 13,983,470**	**$ 11,127,623**	**$ -**	**$ -**	
Special Revenue											
Public safety	-	-	-	-	-	-	869,944	913,422	-	-	
Human services	-	-	-	-	-	-	292,460	161,992	-	-	
Education	-	-	-	-	-	-	4,210,747	534,438	-	-	
Culture & recreation	-	-	-	-	-	-	763,922	716,860	-	-	
Other purposes	-	-	-	-	-	-	331,693	349,396	-	-	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,468,766**	**$ 2,676,108**	**$ -**	**$ -**	

* Modified accrual basis of accounting
In FY2011, the Fund Balance reporting model changed to classify Fund Balance under five new categories: nonspendable, restricted, committed, assigned, and unassigned.
Source: Cabarrus County Comprehensive Annual Financial Report, Exhibit 3 and Schedule

Supplemental Information

STATISTICAL INFORMATION
ALL OTHER GOVERNMENTAL FUNDS BALANCE BY CATEGORY FOR LAST TEN YEARS*

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Capital Projects											
Capital Projects	4,028,057	18,378,252	52,946,050	16,737,437	65,446,629	52,570,455	53,635,956	54,821,739	-	-	
Total	**$ 4,028,057**	**$ 18,378,252**	**$ 52,946,050**	**$ 16,737,437**	**$ 65,446,629**	**$ 52,570,455**	**$ 53,635,956**	**$ 54,821,739**	**$ -**	**$ -**	
Assigned											
Public safety	-	-	-	-	-	-	-	-	-	66,418	
Culture & recreation	-	-	-	-	-	-	-	-	459,881	483,337	594,899
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 459,881**	**$ 549,755**	**$ 594,899**
Unassigned											
Unassigned	-	-	-	-	-	-	-	-	(5,440)	(292,024)	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (5,440)**	**$ (292,024)**	**$ -**
All Categories											
Grand Total	**$ 13,740,007**	**$ 28,635,927**	**$ 61,792,055**	**$ 25,305,788**	**$ 130,893,258**	**$ 73,845,715**	**$ 74,088,192**	**$ 68,625,470**	**$ 52,259,522**	**$ 31,176,094**	**$ 20,519,772**

* Modified accrual basis of accounting
In FY2011, the Fund Balance reporting model changed to classify Fund Balance under five new categories: nonspendable, restricted, committed, assigned, and unassigned.
Source: Cabarrus County Comprehensive Annual Financial Report, Exhibit 3 and Schedule

Supplemental Information

STATISTICAL INFORMATION
PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ADOPTED	FY 2014 REVISED	FY 2015 ADOPTED
Revenue Source										
1/2 cent Sales Tax Article 40 30%	$ 1,988,209	$ 2,068,542	$ 1,934,236	$ 1,894,620	$ 1,936,231	$ 2,118,724	$ 2,178,066	$ 2,171,388	$ 2,171,388	$ 2,236,530
1/2 cent Sales Tax Article 42 60%	3,929,392	4,087,034	3,814,539	4,369,929	4,349,930	4,909,269	5,169,449	5,049,505	5,049,505	5,200,990
1/4 cent Sales Tax Article 46 100%	-	-	-	-	-	4,022,347	5,978,544	5,940,197	5,940,197	6,118,403
Lottery used for School Debt Service	-	-	-	-	-	1,713,555	7,307,518	4,911,790	4,911,790	2,200,000
QSCB Subsidy						743,081	770,921	703,850	703,850	712,331
COPS 2009	-	-	-	1,818,515	3,967,669	3,967,669	1,912,810	2,188,834	2,188,834	-
Fund 364 School Construction	-	-	-	972,527	92,204	-	-	-	-	
Fund 366 School Construction	-	-	-	-	4,925	-	-	-	-	
Fines & Forfeitures	1,677,479	1,756,592	1,472,933	1,576,661	1,559,042	1,461,745	1,529,019	1,500,000	1,500,000	1,600,000
TOTAL	**$ 7,595,080**	**$ 7,912,168**	**$ 7,221,708**	**$ 10,632,252**	**$ 11,910,001**	**$ 18,936,390**	**$ 24,846,327**	**$ 22,465,564**	**$ 22,465,564**	**$ 18,068,254**
Expenditure Category										
Current Expense	$ 38,161,349	$ 44,772,810	$ 49,671,502	$ 50,945,989	$ 52,447,330	$ 55,960,520	$ 52,626,269	$ 54,903,033	$ 55,741,441	$ 57,854,449
Capital Outlay General Fund	4,096,370	3,950,000	4,165,742	1,916,807	1,070,000	1,067,264	1,803,060	2,620,000	3,316,608	1,120,000
ITS Services						93,088	28,779	84,000	101,434	84,000
Debt Service	20,020,364	22,608,260	25,549,315	27,176,064	28,797,106	33,524,699	32,864,018	32,058,211	32,058,211	31,272,053
Fines & Forfeitures	1,677,479	1,756,592	1,472,933	1,576,661	1,559,042	1,461,745	1,529,019	1,500,000	1,500,000	1,600,000
School Nurses*							1,722,808	2,017,949	2,017,949	2,017,949
TOTAL	**$ 63,955,562**	**$ 73,087,662**	**$ 80,859,492**	**$ 81,615,521**	**$ 83,873,478**	**$ 92,107,316**	**$ 90,573,953**	**$ 93,183,193**	**$ 94,735,643**	**$ 93,948,451**
Net County Cost										
GRAND TOTAL	**$ (56,360,482)**	**$ (65,175,494)**	**$ (73,637,784)**	**$ (70,983,269)**	**$ (71,963,477)**	**$ (73,170,926)**	**$ (65,727,626)**	**$ (70,717,629)**	**$ (72,270,079)**	**$ (75,880,197)**

*School nurses were funded in years before FY13; however, they were not budgeted separately. They are included in the Current Expense category.

Supplemental Information

STATISTICAL INFORMATION
RATIOS OF OUTSTANDING DEBT BY TYPE

	GOVERNMENTAL ACTIVITIES							
Fiscal Year	General Obligation Bonds	Certificates of Participation	Installment Payment Revenue Bonds	Installment Financing	Capital Leases	Total Primary Government	Per Capita	Percentage of Personal Income
2004	52,495,000	98,765,000	22,500,000	-	4,123,595	177,883,595	1,249	4.24%
2005	97,805,000	93,380,000	21,000,000	4,358,000	1,801,493	218,344,483	1,506	4.90%
2006	91,845,000	88,005,000	19,500,000	3,735,427	-	203,085,427	1,366	4.23%
2007	133,980,000	116,220,000	18,000,000	17,612,855	443,568	286,256,423	1,845	5.55%
2008	126,895,000	173,165,000	-	15,990,284	331,964	316,382,248	1,944	5.70%
2009	119,835,000	220,885,000	-	14,367,714	3,458,315	358,546,029	2,127	6.03%
2010	112,565,000	294,990,000	-	12,745,143	3,282,345	423,582,488	2,460	7.22%
2011	105,660,000	294,315,000	-	11,122,572	3,102,621	414,200,193	2,327	6.84%
2012	98,695,000	274,555,000	-	-	3,531,107	376,781,107	2,076	5.84%
2013	88,390,000	255,735,000	-	-	3,348,072	347,473,072	1,883	*

*Information not yet available.

Source: 2013 Comprehensive Annual Financial Report, Cabarrus County, NC. Table 10

Supplemental Information

FY 2015 FEE CHANGES

Department	Fee Description	From	To	Max	Unit	Other	Comments and Notes
Active Living & Parks	Added Pool Birthday Package	N/A	$50	If max people is exceeded	Group	Initial fee will allow party of 25 people max to enter Pool, exclusive birthday party area, and concession area Only available when renting the Birthday Party Area.	Effective 1/1/2014
Active Living & Parks	Added Pool Birtdhday Package	N/A	$2.5	If max people is exceeded	Participant	Two slices of pizza per person and a drink per person. Additional pizza may be purchasd but Park staff will have to be notified.	Effective 1/1/2015
Active Living & Parks	Refund Policy	-	-	25%	Participant	Refunds for Discovery Day Camp, Spring Break Camp,Athletic Camps, and Tennis Lessons will be provided less 25% administrative fee. All refund requests must be sent in writing to the Program Supervisor.	Effective 1/1/2016
Active Living & Parks	Group Camping Site	-	-	25%	Group	Cabin and tent site rentals will be subject to 25% administrative fee for date changes.	Effective 1/1/2017
Active Living & Parks	Kayaks and Canoes	N/A	$3	$5	Per Person/ per hour		Effective 1/1/2018
Active Living & Parks	Program Fees and Charges - Field Trips	N/A	$1	$3	Student	1-25 Students: $1/student/2 hours 26+ Students: $2/student/2 hours 26+ Students: $3/student/any length	Effective 1/1/2014

Supplemental Information

GLOSSARY

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

Supplemental Information

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.

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.

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.

Supplemental Information

Municipal Bond - a bond issued by a state or local government.

Non-operating 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.

Supplemental Information

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.

Special Revenue Fund - a fund used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposed.

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.

Tax Increment Financing (TIF) – financing procedure used by many local governments for redevelopment and improvement projects on existing structures. The cost of the improvements is assessed to future tax revenues by each taxing unit that levies taxes against the property. The taxing unit at the local level is responsible for determining how much of the increase in property tax due to the improvement will be used to repay the construction costs. The property that is seeking to use tax increment financing must be located within the city's jurisdiction.

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.

Supplemental Information

ACRONYMS

4-H	Head, Heart, Health and Hands (Cooperative Extension)
ALS	Advanced Life Support
ARRA	American Recovery and Reinvestment Act
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
FPY	From Prior Year
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

Supplemental Information

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

Supplemental Information

TELEPHONE DIRECTORY

AGENCY/DEPARTMENT ---------- NUMBER

Active Living and Parks ---------- 704-920-3350
Londa Strong, Director

Arena & Events Center ---------- 704-920-9376
Frank Lapsley, General Manager

Animal Control ---------- 704-920-3288

Clerk to the Board ---------- 704-920-2110
Megan Smit, Clerk

Commissioners' & Manager's Office --- 704-920-2100
Mike K Downs, County Manager
Pam Dubois, Deputy County Mgr

Communications and Outreach --------- 704-920-2336
Kasia Thompson
David Baxter

Planning and Development ---------- 704-920-2141
Kelly Sifford, Director

Building Inspection Division ---------- 704-920-2128
Community Development ---------- 704-920-2142
Zoning ---------- 704-920-2141

Cooperative Extension ---------- 704-920-3310
Robert Furr, Director

Elections ---------- 704-920-2860
Carol Soles, Director

Emergency Management ---------- 704-920-2143
Bobby Smith, Director

Emergency Medical Services ---------- 704-920-2600
Alan Thompson, Director

Finance ---------- 704-920-2883
Ann Wilson, Director

Infrastructure & Asset Management -- 704-920-3200
Jonathan Marshall, Director

AGENCY/DEPARTMENT ---------- NUMBER

Human Resources ---------- 704-920-2200
Lundee Covington, Director

Human Services ---------- 704-920-1400
Ben Rose, Director

Information Services ---------- 704-920-2154
Debbie Brannan, Director

Landfill ---------- 704-920-2950
Recycling Division ---------- 704-920-3279

Library ---------- 704-920-2063
Dana Eure, Director

Concord Branch ---------- 704-920-2050
Kannapolis Branch ---------- 704-920-1180
Mt. Pleasant Branch ---------- 704-436-2202
Harrisburg Branch ---------- 704-920-2080

Register of Deeds ---------- 704-920-2112
Wayne Nixon, Register of Deeds

Sheriff ---------- 704-920-3000
D. Brad Riley, Sheriff

Soil & Water Conservation District ----- 704-920-3300
Dennis Testerman, Resource Conservationist

Tax Administration ---------- 704-920-2166
J. Brent Weisner, Tax Administrator

Tax Collector ---------- 704-920-2119
Land Records ---------- 704-920-2127
Revaluation ---------- 704-920-2178

Transportation ---------- 704-920-2921
Bob Bushey, Operations Manager

Veterans Services ---------- 704-920-2869
Timothy Tereska, Director

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