

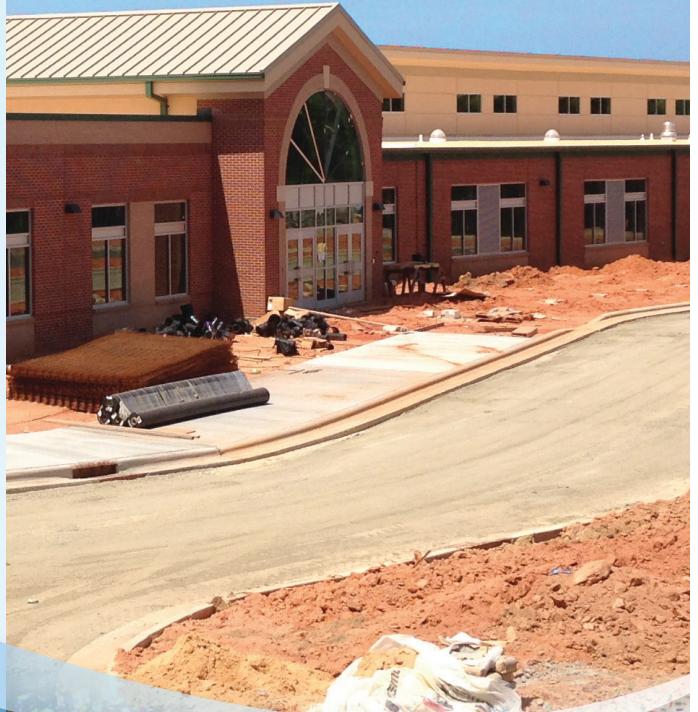
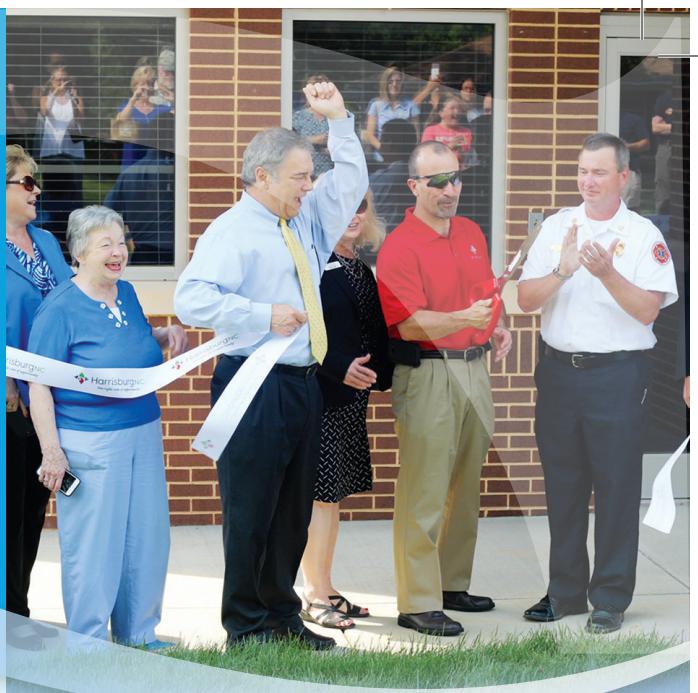


**Cabarrus County**  
North Carolina

# **Annual Budget**

Fiscal Year 2016–2017

***Planning a  
Better Tomorrow***



# Cabarrus County

North Carolina

## Annual Budget

Fiscal Year 2016-2017

Prepared by  
Cabarrus County Finance

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Mike Downs  
County Manager



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# **CABARRUS COUNTY**

## **Board of County Commissioners**



Back Row: Honeycutt, Shue, Mynatt  
Front Row: Poole, Morris

**Stephen M. Morris (Chair)**

**Diane Honeycutt (Vice Chair)**

**Elizabeth F. (Liz) Poole**

**Grace Mynatt**

**Lynn Shue**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished*  
*Budget Presentation*  
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**Cabarrus County**

**North Carolina**

For the Fiscal Year Beginning

**July 1, 2015**

A handwritten signature in black ink, appearing to read "Jeffrey P. Evans".

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, 2015. 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.

The 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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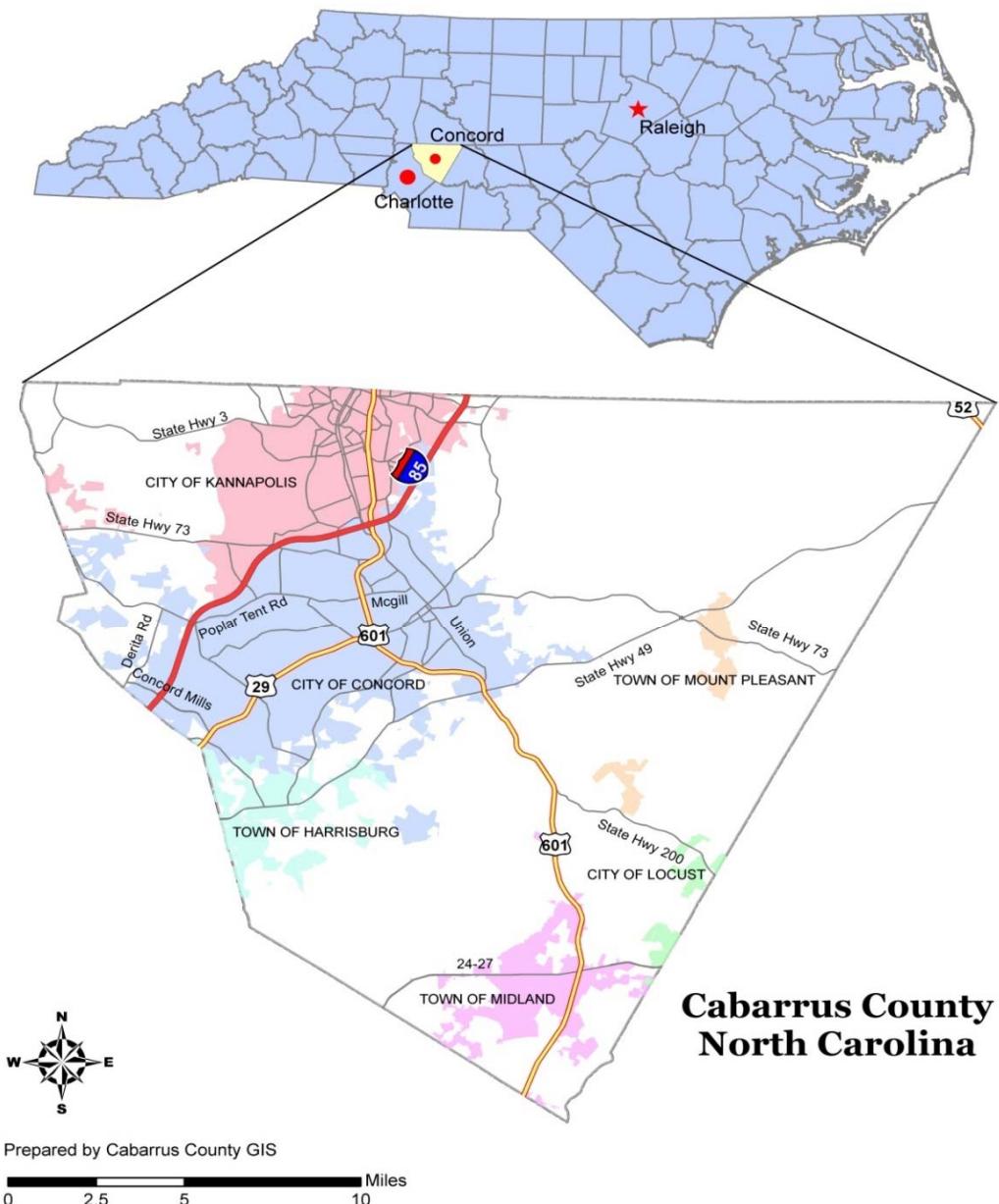


# Introduction

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## 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

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## FY 2017 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”, current year as of April 2016 “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 2016 is reflected as “Revised”, and “Proposed 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”, current year as of April 2016 as “Revised”, and “Proposed Budget” for the upcoming fiscal year.

The Annual Budget Document for FY 2017 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 FY17 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. This section contains the Program Matrix which is 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.

# Introduction

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## **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, Health and Dental Insurance Fund and Workers Compensation and Liability Fund.

## **Position Summary**

This section presents comparative summary level information for full-time equivalents (FTE) data by service area and department for Fiscal Years 2015 through 2017. 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 proposed budget for the upcoming fiscal year.

## **Capital Improvement Plan**

This section outlines the Five-Year CIP (Capital Improvement Plan) for Cabarrus County from the proposed 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/, a list of acronyms found throughout this book, a glossary, department directory, and an index.

# Introduction

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## 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 191,060. 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 22<sup>nd</sup> 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 has rebounded 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 Cabarrus County but is a separate division that is also supported by other public and private entities. 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

# Introduction

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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 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"). It includes facilities for eight major North Carolina universities whose research activities focus on biotechnology and nutrition research. 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 DataChambers opened a 50,000 square foot 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 recently completed construction of a new municipal building on the campus in 2016.

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 Healthcare Center (CHS) NorthEast. The hospital is located in Concord and has 457 active licensed beds. CHS 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. CHS NorthEast provides a full range of tertiary and surgical services for residents of the County and

# Introduction

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surrounding counties. It has a Level III Trauma Center, The Jeff Gordon Children's Hospital, The Hayes Family Center, The Batte Cancer Center, The Sanger Heart & Vascular Institute and a number of other specialized services and facilities. CHS NorthEast has also built satellite facilities in Kannapolis and Harrisburg and owns most of the family physician offices in the County.

## ***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, corrugated packaging, automobile parts and racing electronics, Corning, Inc.'s fiber optics facility is located in the southeastern part of the county. Corning is continuing to increase their manufacturing numbers. Although they do not release employment numbers, they have indicated that the Midland workforce is increasing. Philip Morris, Inc., which was the largest manufacturer in the county, closed its Concord facility at the end of July 2009. The facility campus encompasses over 2,100 acres and 2.4 million square feet. All assets were sold to Victory Industrial Park LLC in April 2014. Alevo (alevo.com), is an energy service provider and has established operations in the facility, manufacturing mobile energy storage banks. Alevo's production line is in place and orders for their first units have been placed

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 - 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. Pepsi Bottling Ventures announced in April of 2015 that they would construct a \$12.5 million, 200,000 square foot facility in the industrial park. That facility was recently completed and has opened. It is expected to include employment of 200 people when it reaches full employment.

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 and most recently Charlotte Eye Ear Nose and Throat has completed a new facility. The Copperfield Business Park developers built an interchange on I-85 and in 1994 completed a five-lane connector road to link the business park with the interchange. There are a number of hotel, restaurant, retail and service businesses that have been built on the connector road and development continues there. 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. SYSCO

# Introduction

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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 over 500 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. 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 most 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 additions to the International Business Park are two speculative buildings and a FedEx distribution facility. An 87,000 SF speculative building was completed in 2013 and is now occupied by DNP. The facility is expandable up to 144,000 SF for possible future expansion needs. A smaller industrial speculative building, 50,000 SF, is under construction now and will be completed in early summer of 2016. The FedEx SmartPost Division recently completed a 330,000 SF facility last year and began operations in fall of 2015. FedEx Ground announced in December 2015 that they would occupy a 343,000 square foot facility adjacent to the SmartPost facility in the International Business Park. SunCap Property Group is constructing the facility for their FedEx Ground tenant.

Four additional speculative buildings have been completed or are under construction in Cabarrus County. A 360,000 square foot facility in Afton Ridge Business Park (Kannapolis) broke ground in March 2014, has been completed and is available for lease. The Silverman Group broke ground on two speculative buildings, a 400,000 square foot facility and a smaller building of 150,000 square feet, at the Concord Airport Business Park on Derita Road. More than half of the larger building has already been occupied by Amazon for a distribution center. A fourth speculative building has been constructed by Trinity Partners at the corner of Poplar Tent Road and International Drive and is available for lease. Additional industrial speculative development continues in the Concord Regional Airport area of Derita Road including the development of the 140+ acre RiverOaks Corporate Center Park and the 120+ acre Concord Airport Business Park West site. With the build out of these two parks, over two million new square feet of industrial space will be constructed in the coming years. Currently other multiple acre sites are under consideration by incoming projects.

The West Winds Industrial Park is located directly across from the airport entrance. Tenants in West Winds Industrial Park include FlyRight, and NASCAR R&D. The most recent major addition 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 boosts its production of coffee, tea, and extracts. That redevelopment/construction project has been completed and S & D continues to add production lines as needed. West Winds will also be home to 26 Acres Brewery which recently began construction.

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 is 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 Intertape Polymer Group's 2016 announcement of a new manufacturing plant in Midland is an example of continued growth in the southern part of the County. That plant will have a value of approximately \$40 million and they are expected

# Introduction

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to employ 50 people in the first phase. There is area on the parcel that they are acquiring from the County for additional phases.

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 there. It is currently occupied by a distribution firm. That Park is also home to Stewart-Haas Racing.

## ***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 square foot 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. Finally, Gordon Food Service constructed a 300,000 square foot distribution center in Kannapolis in 2015. That distribution center is adjacent to Afton Ridge Business Park and employs over 200 currently.

## ***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 Speedway facility hosts numerous other events including major car shows and concerts.

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. There are another eight hotels in the area around Embassy Suites and Great Wolf and two more are under construction.

## ***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, Stewart-Haas Racing, Wood Brothers, JTG Daugherty Racing and several other motorsports-related businesses. Developments involving motorsports businesses include the building of a

# Introduction

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\$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. 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. JHE was acquired by CSM, a sport and entertainment production company, and will continue to produce events for major sports like NASCAR, NBA, NFL, IndyCar and college sports. The acquisition will allow JHE to continue to expand into other non-sport entertainment events.

## *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. Concord Mills is currently making internal and external modifications to modernize their facility. Additional restaurant spaces are being created and are already leased.

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 and one next to Concord Mills. 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. 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. In addition, a 360,000 square foot industrial speculative building and Gordon Food Service (southeast distribution center) are located in the business park.

## *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. It 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). There are currently 132 aircraft based at the airport with a combined taxable value of over \$161,911,578. 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.

# Introduction

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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 and has been expanding since. 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, Earnhardt Ganassi Racing Headquarters, Roush Fenway Racing Shops / Headquarters / Museum, DIRT Motorsports Headquarters, and Flyright Inc.

# Introduction

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## 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

<b>Integrity</b>	We understand and accept our duty to do the public's business in an open, honest, and transparent manner.
<b>Collaboration</b>	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.
<b>Accountable &amp; Responsible</b>	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.
<b>Respect</b>	Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions.

# Introduction

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## 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.

# Introduction

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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.

<b><u>VISION:</u></b> 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.	
<b>STRATEGIC GOALS</b>	
Goal 1	<b>Preserve and enhance the quality of life</b> through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life.
Goal 2	<b>Provide for public safety</b> by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
Goal 3	<b>Use resources wisely</b> by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.
Goal 4	<b>Support community connections</b> through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services.

**GOAL 1: Preserve and enhance the quality of life** through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>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”. Progress continues to be made on this objective. Land, architectural and engineering services, and opening costs are funded with cash. Construction</li></ul>

# Introduction

	<p>costs are funded through sale of Limited Obligation Bonds and/or General Obligation Bonds. The Board of Commissioners have approved and funded three new schools in FY16.</p> <ul style="list-style-type: none"><li>▪ 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. Cabarrus County Commissioners and the Soil and Water District are currently working collaboratively to secure additional environmental and agricultural conservation easements. In addition, the Board of Commissioners’ efforts continue to move forward on this objective. Operational processes are evaluated annually to ensure that sustainable practices and purchases are followed in the most cost effective manner.</li><li>▪ Approve a financing plan to fund the school systems’ five-year critical needs. The Board of Commissioners have made great progress in meeting the critical needs of the County’s school systems. Strategic funding plans have been implemented to address capital, maintenance and repair, program expansion, and teacher supplements.</li><li>▪ Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. The Board has maintained a level tax rate for the last four years while addressing the increasing needs of County government and our public schools. Future capital and operational needs to meet the demands and expectations of our growing county will create financial challenges for our ability to continue to maintain level tax rate.</li></ul>
PROGRESS	<ul style="list-style-type: none"><li>▪ 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). While a single comprehensive plan is the ultimate goal, the Board of Commissioners continue to collaborate with their municipal, educational, and utility partners to address the needs of our growing county. Collaborative efforts to continue to move forward as county and municipal elected officials explore opportunities to meet the basic needs of our existing and future population and improve their quality of life.</li></ul>
NO DEVELOPMENT	<ul style="list-style-type: none"><li>• Work with the school boards to determine any advantages in offering more distance learning classes.</li></ul>

**GOAL 2: Provide for public safety** by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.

# Introduction

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.</li></ul>
SUCCESS	<ul style="list-style-type: none"><li>Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement.</li><li>Create a regional, redundant 911 Communications System.</li><li>Secure National Weather Services' Storm Ready County designation</li></ul>
SUCCESS	<ul style="list-style-type: none"><li>Assess school sites for adequate space/access/water supply for emergency and preparedness activities.</li><li>Launch the special needs registry to assist citizens in their specific needs during crisis situations.</li><li>Complete plan to include public safety message on Channel 22</li><li>Implement a disaster debris management plan to enhance our capabilities to facilitate the performance of county services during and after a debris-generating incident.</li></ul>

**Goal 3. Use resources wisely** by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed. All of our commissioners continue to expand their knowledge of federal, state, and local issues. Several members are currently pursuing certifications from the North Carolina Association of County Commissioners to improve their ability to govern and lead our community.</li></ul>
PROGRESS	<ul style="list-style-type: none"><li>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. Positive efforts in this area are underway. Elected officials and staff meeting regularly to discuss these issues and continually search for ways to improve school siting and construction processes.</li></ul>

**Goal 4. Support community connections** through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>Educate citizens about county issues.</li><li>Improve public involvement in decision-making.</li></ul>

# Introduction

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## 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. The Cabarrus Health Alliance is preparing a new Community Needs Assessment which will identify economical, educational, and social needs of our community. The Board of Commissioners will participate in that process and strive to address the needs identified to ensure that our citizens and our collective community have opportunities, programs, and services in place to move forward in a positive manner.

## PROGRESS

- Hold an extensive work session for information gathering and strategy development in the area of economic development. Cabarrus County, all municipalities, and several private entities continue to fund and support the Cabarrus County Economic Development Corporation in their efforts to recruit, expand, and retain valuable businesses within our county.

# Budget Message

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May 16, 2016

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

It is my pleasure to submit the recommended Cabarrus County General Fund (Operating) Budget to you for fiscal year 2017 (FY17). This proposed budget is prepared in accordance with the General Statutes of North Carolina and the North Carolina Local Government Budget and Fiscal Control Act. The Board's mission, vision and goals remain in the forefront to provide direction to staff in the creation of this comprehensive and balanced budget.

This year's budget process officially kicked off in October 2015, as our department heads and managers began to review their departmental programs, services and operating budgets. In doing so, they determined their department's level of success and their contribution to meeting the Board of Commissioners' identified goals and objectives. The departments then identified and requested future operational and financial needs in their proposed budgets for review and consideration of County management. As a result, the proposed budget provides appropriate funding for the mandated functions of County government and the non-mandated programs and services that contribute to the high quality of life that our citizens have come to expect. It is my recommendation that the Board of Commissioners approve a General Operating Budget for the amount of \$233,106,684 in FY17, which would represent a 5.97% decrease in spending from the FY16 revised budget. The FY16 amended budget includes an \$18,779,157 transfer to the Capital Reserve Fund based on the County's 15% Fund Balance Policy. **Funding for the proposed budget requires an ad valorem tax rate of 70 cents. This rate is .0023 cents higher than the revenue neutral rate.** The budget maintains current levels of spending when possible, and provides additional funding to selected programs and services in order to enhance levels of service, meet the demands of a growing community and improve customer service. We've addressed the growing capital and current expense needs of our two public school systems and Rowan Cabarrus Community College is also addressed in a manner that is sustainable for the near future. There is also increased funding to address growing deferred maintenance projects.

## **Economic and Operational impacts on the County Budget**

1. Cabarrus County, like most metropolitan areas of the region, state and country, continued to experience a high volume of residential, commercial and industrial growth over the last year. This growth created a positive impact to the County's revenues, as well. Projections indicate ad valorem and sales tax revenues will increase by \$10,943,770 in FY17. This equates to projected growth of 6.73% in ad valorem taxes and 3.89% in sales taxes, when comparing amended budget FY16 to projected budget FY17. Staff continues to monitor potential impacts to our revenue streams, including state and national economic forecasts and projections identified by the North Carolina Association of County Commissioners; however, the County uses a conservative approach when projecting for our budgetary purposes.

# Budget Message

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2. Cabarrus County's population continues to increase each month. The North Carolina Office of Budget and Management projects that our population will reach 200,000 by July of this year. As a result, Cabarrus continues to be ranked 11<sup>th</sup> out of the 100 (population) counties in North Carolina. This growth in population brings additional demands on our public services—especially school capital and operational needs.
3. Cabarrus County Schools, Kannapolis City Schools and Rowan Cabarrus Community College continue to request additional funding to meet their growing capital, deferred maintenance and operating needs. In addition, the number of charter schools in the county continues to increase, which requires the County to redirect funds for Cabarrus students enrolled in local charter schools.
4. Although our North Carolina legislators continue to discuss increasing lottery funds to counties, they have not made a decision to do so, as of yet. Therefore, funding our school's capital needs continues to demand a large portion of local funding and, as such, creates a challenge for meeting all of the increasing current expense needs identified and requested by the respective boards of education.
5. Economic development efforts prove beneficial as several new businesses decided to locate in Cabarrus County and existing businesses made decisions to enlarge their facilities and/or increase their number of employees. Many other businesses are considering our county as a location to relocate existing facilities or expand their companies. The Economic Development Commission is completing several Requests for Information packets each month.
6. While our State legislators made efforts to modify the sales tax collection and distribution process last year, the end result did not have a negative impact on Cabarrus revenues. However, discussions to revise the process are starting again, which could have a negative impact on our sales tax revenues in FY17 and beyond. Staff will continue to monitor and, along with our commissioners, advocate against any changes that negatively impact our county.
7. Emergency Medical Services (EMS) implemented its Community Paramedic program this fiscal year and it is very successful. The program is a partnership with CMC NorthEast, designed to reduce readmissions to the hospital through post-discharge follow-up care delivered by EMS paramedics. The short-term results indicate the program is already making a positive impact on the well-being of our citizens, EMS operations and volume of traffic in hospital emergency rooms.
8. Our Library and Active Living and Parks staff collaborated throughout the year to bring new programs to our youth and adults. In addition to positive feedback through public comments and increased participation in these activities, available funds provided more programs than originally planned.
9. The Board of Commissioners initiated Elected Official Summits that brought all County and municipal elected officials together each quarter. At the summits, the elected officials discuss current issues and ways to collaborate in the future to address these issues through unified effort. Important issues discussed at the summits included: plans for growth, school capital needs, transportation and public safety. Staff is already planning future meetings to continue the momentum.

# Budget Message

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## **FY17 Budget Highlights, Priorities and Issues**

1. The Board of Commissioners continued to focus its efforts on the following:
  - A. Planning, growth and economic development
  - B. Communication and public education
  - C. Enhanced programs and services, while providing excellent customer service
  - D. Public safety
  - E. Transportation and mobility

**All of these efforts played a major role in Board and staff activities throughout the year. A February 2016 scientific survey of Cabarrus County residents found that these issues continue to rate as priorities to our residents.**

A closer look at the survey find that among residents with an opinion, 79% indicated they were either “very satisfied” or “satisfied” with the overall quality of County services offered to citizens and 68% indicated they were either “very satisfied” or “satisfied” with the value received for tax dollars and fees—both significantly higher than the national average. In areas of satisfaction with customer service, Cabarrus rated significantly higher than the U.S. average in all categories, which include way customer was treated, accuracy of information/assistance given, responsiveness of staff, ease of contact and how well employees handled issues.

2. The Board of Commissioners collaborated with the City of Concord, Convention and Visitors Bureau, North Carolina Department of Transportation (NCDOT), and several property owners in the Concord Mills/Charlotte Motor Speedway corridor on transportation. Together, they planned and advocated for potential State and Federal funding to support transportation improvements that will alleviate current and future congestion on Bruton Smith Blvd., Concord Mill Blvd., Weddington Rd. and Derita Rd. As a result, the NCDOT and City of Concord committed future funding to make several improvements over the next few years.
3. The FY17 budget includes funding to cover the new debt service in the amount of \$7,024,013 for the construction of the three new schools: Mount Pleasant Middle School, Kannapolis Middle School and Royal Oaks Elementary School. In addition, the budget includes funding that will cover increased current expenses, including funding raises, increasing supplements, providing additional retirement funds, increased funding for health insurance costs, etc. for certified and non-certified public school employees. Additional recurring Public School current expense funds for FY17 are proposed as \$4,836,800.
4. A product of our growth is an increase in building and the need for additional inspectors within our Construction Standards department. The proposed budget includes funding for two additional inspectors and increased hours to bring an existing part-time position to full time. These additional inspectors will help staff keep daily inspections at a reasonable level and keep our builders moving forward in a productive manner.
5. EMS will implement phase II of the conversion from 24- to 12-hour work shifts in the proposed budget. The budget includes the required new positions to complete the process, along with the necessary funding to support them.
6. Emergency Management will reinstate an Emergency Planner position.

# Budget Message

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7. We are also requesting additional employees within our Human Services department to address the increase in volume of applicants as a result of changing Federal regulations, the necessity to maintain reasonable caseloads, staff morale and, most importantly, the safety and well-being of their clients.

Cabarrus County continues to trend in a positive direction. As our population races towards 200,000 people, it is now, more than ever, vital that our elected officials and appointed staff continue to discuss important issues and identify ways to collaborate on solving these problems in the most efficient and effective manner.

Economic development efforts must continue to move forward. We strive to combat the 4.9% unemployment that exists in our county, look to increase the average wage of jobs available throughout all of Cabarrus County, and maintain an ad valorem tax rate that is able to fund the programs and services needed and expected by our citizens, without creating an undue financial burden on our businesses and citizens.

In closing, I would like to thank the Board of Commissioners for their willingness to lead our community and to provide staff the opportunity for innovation in providing the programs and services that our citizens need and demand, all while achieving superior positive results.

I also thank and commend County staff at all levels, as they truly work hard every day to meet the demands of our great county and its citizens.

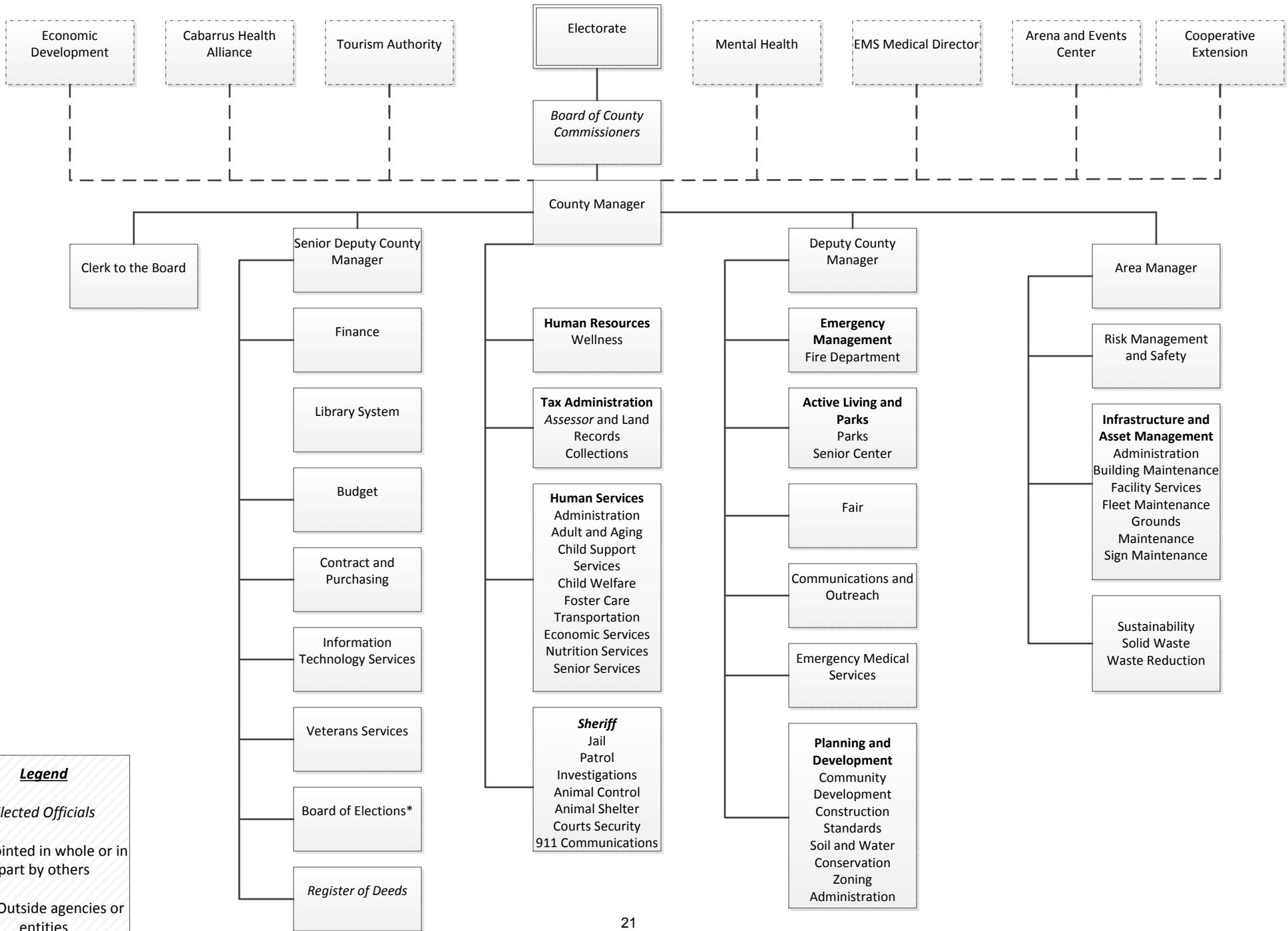
I would specifically like to thank Pam Dubois, Senior Deputy County Manager; Kristin Jones, Senior Budget Analyst; Becky Crabtree, Accountant; Susan Fearrington, Finance Director; Jonathan Marshall, Deputy County Manager; and Lundee Covington, Human Resources Director, for their time and efforts throughout the past six months in preparing this budget.

Respectfully submitted,

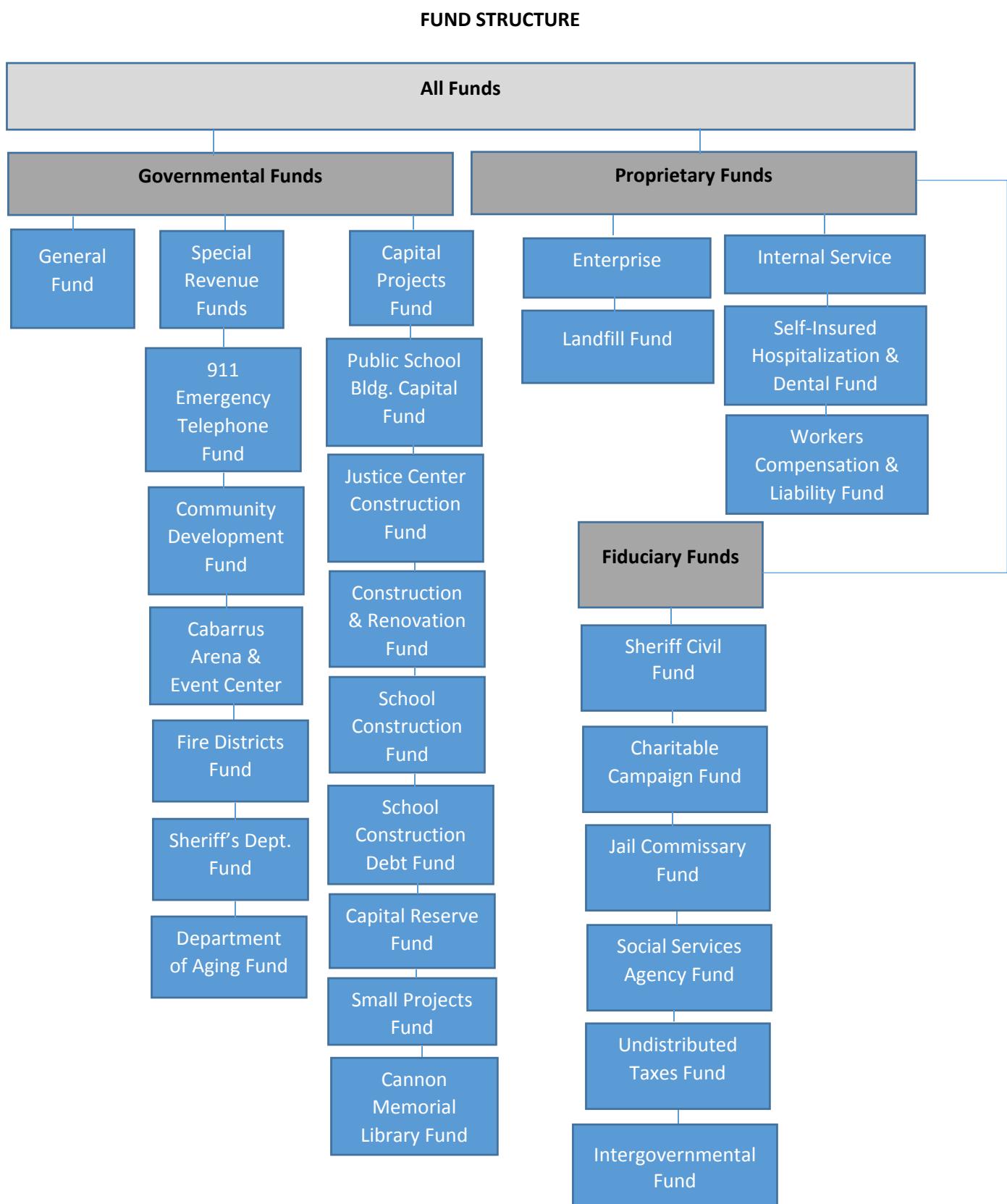


Michael K. Downs  
County Manager

Note: This budget message is as presented prior to any approval by the Board. The final adopted budget totaled \$248,053,226, with the General Fund at \$233,376,260.



# Financial Structure, Policy, and Process



# Financial Structure, Policy, and Process

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## 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	460	Small Projects Fund
		534	Cannon Memorial Library Fund

#### SPECIAL REVENUE FUNDS

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

#### ENTERPRISE FUND

270	Landfill Fund
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#### INTERNAL SERVICE FUNDS

600	Workers Compensation & Liability
610	Self-Insured Hospitalization & Dental

#### CAPITAL PROJECTS FUNDS

320	Public School Capital Fund
342	Justice Center Construction Fund
343	Construction & Renovation Fund
364	School Construction Fund
368	School Construction Debt Fund
450	Capital Reserve Fund

#### TRUST AND AGENCY FUNDS

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

# Financial Structure, Policy, and Process

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## 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 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.

# Financial Structure, Policy, and Process

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

**School Construction Debt Fund** – This fund accounts for the planning, design, construction and/or renovation of schools through the issuance of Limited Obligation Bonds (LOBs).

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

**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/ Dental Fund** – This fund accounts for the administration and operation of the County's employee hospitalization and dental insurance.

**Workers Compensation and Liability Fund** – This fund accounts for the administration and operation of the County's self-funded workers compensation and liability transactions.

# Financial Structure, Policy, and Process

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## 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.

**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.

# Financial Structure, Policy, and Process

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The following sections include information regarding the FY2016 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)).

### ***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.

# Financial Structure, Policy, and Process

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## *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.

# Financial Structure, Policy, and Process

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## ***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 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.

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.

# Financial Structure, Policy, and Process

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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

# Financial Structure, Policy, and Process

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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.

# Financial Structure, Policy, and Process

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## ***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.

# Financial Structure, Policy, and Process

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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.

# Financial Structure, Policy, and Process

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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.

# Financial Structure, Policy, and Process

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## ***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.

# Financial Structure, Policy, and Process

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*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 2017 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.

# Financial Structure, Policy, and Process

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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.

# Financial Structure, Policy, and Process

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## 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.

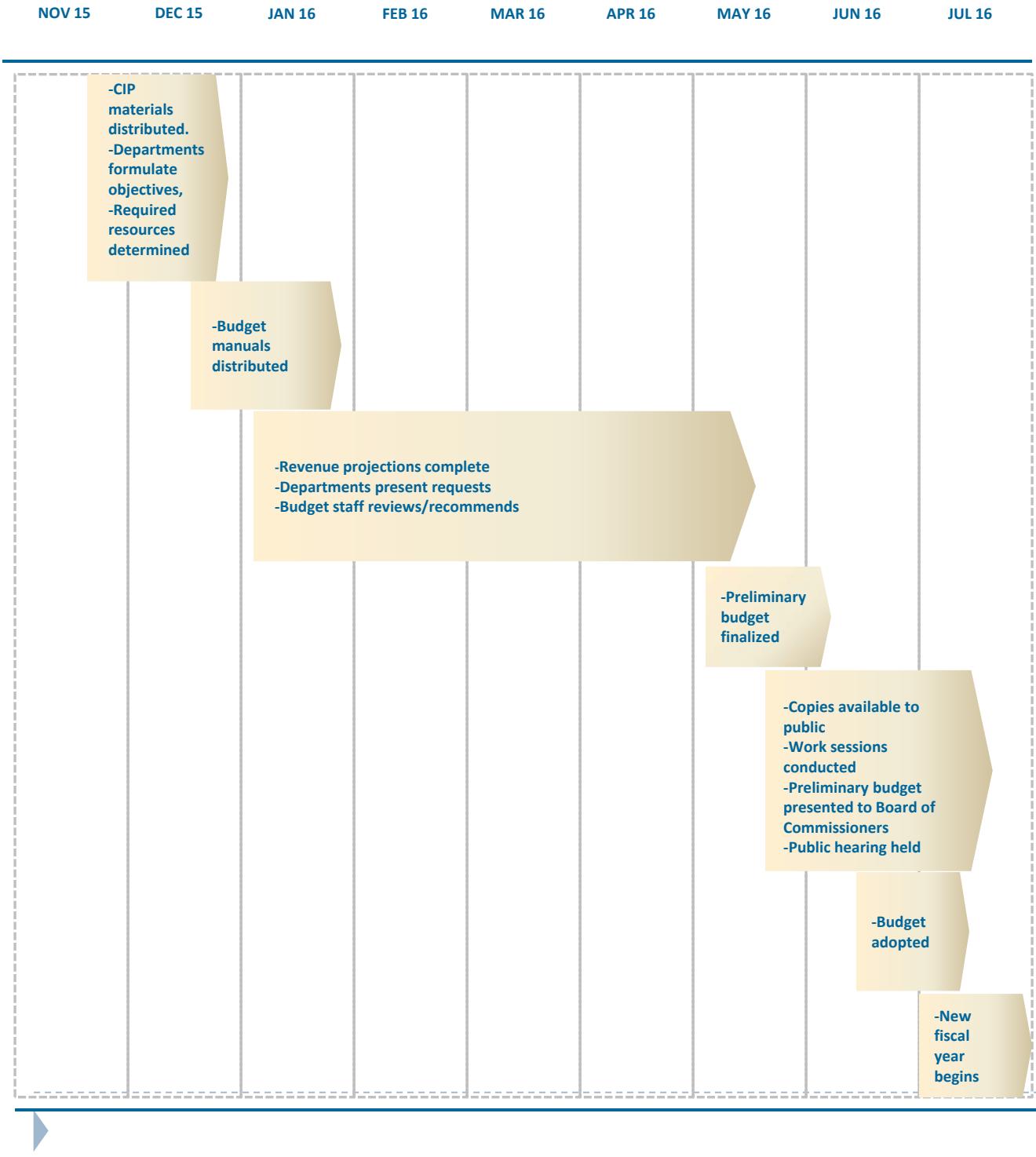
## **Financial Structure, Policy, and Process**

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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.

# FY2017 BUDGET CALENDAR





# Revenues

# Budget Summary

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Cabarrus County appropriates annual budgets for the following funds: General Fund, Landfill Fund, 911 Emergency Telephone Fund, Arena and Events Center Fund, Health Insurance Fund and the Workers Compensation and Liability 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 FY17 adopted budget totals \$248,053,226. This total represents a decrease of \$15,787,643, or 5.98% below the FY16 revised budget. General Fund expenditures and revenues are budgeted at \$233,376,260 a 5.89% decrease from the FY16 revised budget of \$247,972,370.

The Landfill Fund budget totals \$880,910, a decrease of \$724,717 (45.14%) below the FY16 revised budget of \$1,605,627.

The 911 Emergency Telephone Fund expenditures and revenues are budgeted at \$658,311, which is a reduction of \$572,314 or 46.51% from the FY16 revised budget of \$1,230,625.

The Arena and Events Center Fund is budgeted at \$1,569,069 a decrease of \$198,801 or 11.25% from the FY16 revised budget of \$1,767,870. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

Health and Dental Insurance expenditures and revenues are budgeted at \$9,929,798 a \$255,901 (2.65%) increase from the FY16 revised budget of \$9,673,897.

The Workers Compensation and Liability Fund is budgeted at \$1,638,878 an increase of \$48,398 or 3.04% from the FY16 revised budget of \$1,590,480, which was the first year of this fund.

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

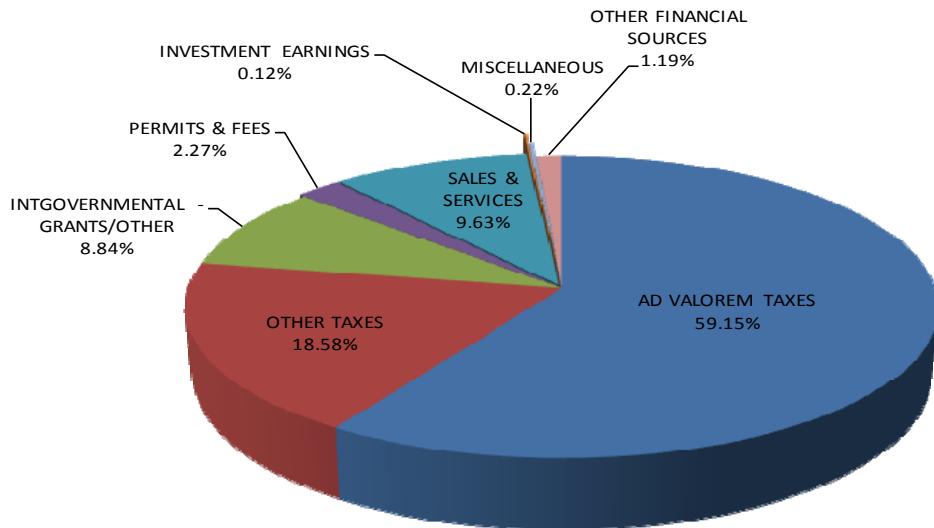
## REVENUES AND EXPENDITURES BY SOURCE AND BY CATEGORY

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
AD VALOREM TAXES	\$ 136,557,100	\$ 137,394,980	\$ 137,394,980	\$ 146,714,972	\$ 9,319,992	6.78%
OTHER TAXES	43,368,923	44,368,765	44,368,765	46,082,453	1,713,688	3.86%
INTGOVERNMENTAL - GRANTS/OTHER	23,095,604	21,395,357	21,456,803	21,937,817	481,014	2.24%
PERMITS & FEES	5,361,722	5,195,325	5,195,325	5,640,370	445,045	8.57%
SALES & SERVICES	20,315,015	21,217,157	22,776,260	23,895,200	1,118,940	4.91%
INVESTMENT EARNINGS	202,502	150,755	151,235	286,305	135,070	89.31%
MISCELLANEOUS	527,484	483,205	819,228	545,335	(273,893)	-33.43%
OTHER FINANCIAL SOURCES	137,479,700	3,100,609	31,678,273	2,950,774	(28,727,499)	-90.69%
<b>TOTAL</b>	<b>\$ 366,908,050</b>	<b>\$ 233,306,153</b>	<b>\$ 263,840,869</b>	<b>\$ 248,053,226</b>	<b>\$ 15,787,643</b>	<b>-5.98%</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	\$ 58,226,856	\$ 65,207,317	\$ 65,360,864	\$ 68,383,863	\$ 3,022,999	4.63%
OPERATIONS	296,895,916	165,885,122	195,620,878	176,607,898	(19,012,980)	-9.72%
CAPITAL OUTLAY	1,737,407	2,213,714	2,859,127	3,061,465	202,338	7.08%
<b>TOTAL</b>	<b>\$ 356,860,179</b>	<b>\$ 233,306,153</b>	<b>\$ 263,840,869</b>	<b>\$ 248,053,226</b>	<b>\$ 15,787,643</b>	<b>-5.98%</b>

# Budget Summary

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FY17 REVENUES BY SOURCE  
ALL FUND



REVENUE SOURCE	REVENUE DESCRIPTION	FY 2017 ADOPTED
AD VALOREM TAXES	Revenue derived from property tax	\$ 146,714,972
OTHER TAXES	Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	46,082,453
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	21,937,817
PERMITS & FEES	Fees collected for various services or privileges performed or approved by the governmental unit	5,640,370
SALES & SERVICES	Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	23,895,200
INVESTMENT EARNINGS	Revenue earned on idle monies held by the County for investment	286,305
MISCELLANEOUS	Revenues collected for various activities of the County that are not specific in nature	545,335
OTHER FINANCIAL SOURCES	Includes interfund transfers and fund balance appropriations	2,950,774
<b>TOTAL</b>		<b>\$ 248,053,226</b>

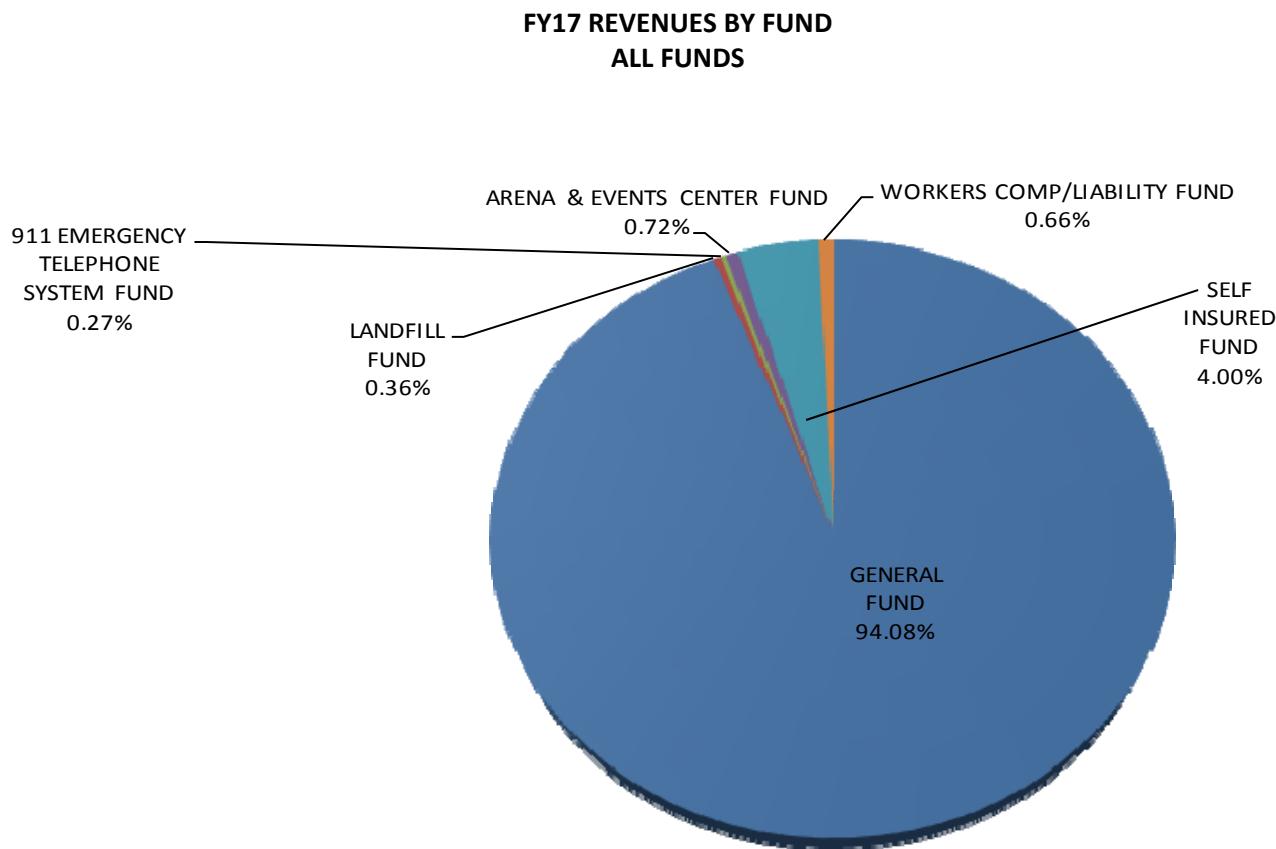
# Budget Summary

## REVENUES BY FUND ALL FUNDS

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>GENERAL FUND</b>						
AD VALOREM TAXES	\$ 136,557,100	\$ 137,394,980	\$ 137,394,980	\$ 146,714,972	\$ 9,319,992	6.78%
OTHER TAXES	43,368,923	44,368,765	44,368,765	46,082,453	\$ 1,713,688	3.86%
INTERGOVERNMENTAL - GRANTS/OTHER	21,972,006	20,718,788	20,585,234	21,244,006	\$ 658,772	3.20%
PERMITS & FEES	5,278,870	5,115,325	5,115,325	5,559,370	\$ 444,045	8.68%
SALES & SERVICES	10,863,558	10,257,014	10,282,117	11,039,124	\$ 757,007	7.36%
INVESTMENT EARNINGS	190,234	145,000	145,000	280,000	\$ 135,000	93.10%
MISCELLANEOUS	433,715	374,205	654,228	456,335	(\$ 197,893)	-30.25%
OTHER FINANCING SOURCES	136,678,276	2,217,664	29,426,721	2,000,000	(\$ 27,426,721)	-93.20%
<b>TOTAL</b>	<b>\$ 355,342,682</b>	<b>\$ 220,591,741</b>	<b>247,972,370</b>	<b>233,376,260</b>	<b>(\$ 14,596,110)</b>	<b>-5.89%</b>
<b>LANDFILL FUND</b>						
INTERGOVERNMENTAL - GRANTS/OTHER	\$ 39,229	\$ 36,000	\$ 36,000	\$ 37,000	\$ 1,000	2.78%
PERMITS & FEES	82,852	80,000	80,000	81,000	\$ 1,000	1.25%
SALES & SERVICES	875,850	834,000	834,000	762,910	(\$ 71,090)	-8.52%
INVESTMENT EARNINGS	4,909	-	-	-	-	-
MISCELLANEOUS	(68)	-	-	-	-	-
OTHER FINANCING SOURCES	(23,177)	-	655,627	-	(\$ 655,627)	-100.00%
<b>TOTAL</b>	<b>\$ 979,595</b>	<b>\$ 950,000</b>	<b>\$ 1,605,627</b>	<b>\$ 880,910</b>	<b>(\$ 724,717)</b>	<b>-45.14%</b>
<b>911 EMERGENCY TELEPHONE SYSTEM FUND</b>						
INTERGOVERNMENTAL - OTHER	\$ 1,084,367	\$ 640,569	\$ 835,569	\$ 656,811	(\$ 178,758)	-21.39%
INVESTMENT EARNINGS	784	1,500	1,500	1,500	-	0.00%
OTHER FINANCING SOURCES	-	49,286	393,556	-	\$ (393,556)	0.00%
<b>TOTAL</b>	<b>\$ 1,085,151</b>	<b>\$ 691,355</b>	<b>\$ 1,230,625</b>	<b>\$ 658,311</b>	<b>(\$ 572,314)</b>	<b>-46.51%</b>
<b>ARENA &amp; EVENTS CENTER FUND</b>						
SALES & SERVICES	\$ 557,406	\$ 597,350	\$ 597,350	\$ 609,040	\$ 11,690	1.96%
INVESTMENT EARNINGS	1,270	255	255	255	-	0.00%
MISCELLANEOUS	9,219	9,000	9,000	9,000	-	0.00%
OTHER FINANCING SOURCES	674,602	833,659	1,161,265	950,774	(\$ 210,491)	-18.13%
<b>TOTAL</b>	<b>\$ 1,242,497</b>	<b>\$ 1,440,264</b>	<b>\$ 1,767,870</b>	<b>\$ 1,569,069</b>	<b>(\$ 198,801)</b>	<b>-11.25%</b>
<b>SELF INSURED/ DENTAL FUND</b>						
SALES & SERVICES	\$ 8,018,201	\$ 9,528,793	\$ 9,528,793	\$ 9,845,798	\$ 317,005	3.33%
INVESTMENT EARNINGS	5,306	4,000	4,000	4,000	-	0.00%
MISCELLANEOUS	84,618	100,000	100,000	80,000	(\$ 20,000)	-20.00%
OTHER FINANCING SOURCES	150,000	-	41,104	-	(\$ 41,104)	-100.00%
<b>TOTAL</b>	<b>\$ 8,258,125</b>	<b>\$ 9,632,793</b>	<b>\$ 9,673,897</b>	<b>\$ 9,929,798</b>	<b>\$ 255,901</b>	<b>2.65%</b>
<b>WORKERS COMP &amp; LIABILITY FUND</b>						
SALES & SERVICES	\$ -	\$ -	\$ 1,534,000	\$ 1,638,328	\$ 104,328	6.80%
INVESTMENT EARNINGS	-	-	480	550	70	14.58%
MISCELLANEOUS	-	-	56,000	-	(\$ 56,000)	-100.00%
OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,590,480</b>	<b>\$ 1,638,878</b>	<b>\$ 48,398</b>	<b>3.04%</b>
<b>ALL FUNDS</b>						
<b>GRAND TOTAL</b>	<b>\$ 366,908,050</b>	<b>\$ 233,306,153</b>	<b>\$ 263,840,869</b>	<b>\$ 248,053,226</b>	<b>(\$ 15,787,643)</b>	<b>-5.98%</b>

# Budget Summary

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REVENUE SOURCE	GENERAL FUND	LANDFILL FUND	911 EMERGENCY SYSTEM FUND	ARENA & EVENTS CENTER FUND	SELF INSURED/DENTAL FUND	WORKERS COMP/LIABILITY FUND	ALL FUNDS TOTAL
AD VALOREM TAXES	146,714,972	-	-	-	-	-	\$ 146,714,972
OTHER TAXES	46,082,453	-	-	-	-	-	\$ 46,082,453
INTERGOVERNMENTAL -							
GRANTS/OTHER	21,244,006	37,000	656,811	-	-	-	\$ 21,937,817
PERMITS & FEES	5,559,370	81,000	-	-	-	-	\$ 5,640,370
SALES & SERVICES	11,039,124	762,910	-	609,040	9,845,798	1,638,328	\$ 23,895,200
INVESTMENT EARNINGS	280,000	-	1,500	255	4,000	550	\$ 286,305
MISCELLANEOUS	456,335	-	-	9,000	80,000	-	\$ 545,335
OTHER FINANCING SOURCES	2,000,000	-		950,774	-	-	\$ 2,950,774
<b>TOTAL</b>	<b>\$ 233,376,260</b>	<b>\$ 880,910</b>	<b>\$ 658,311</b>	<b>\$ 1,569,069</b>	<b>\$ 9,929,798</b>	<b>\$ 1,638,878</b>	<b>\$ 248,053,226</b>

# Budget Summary

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## REVENUES SUMMARY

The County receives revenue from many sources. These revenues can be affected by an array of external factors. 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. This growth enabled continued increases in revenue sources such as sales and property taxes. 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, state agencies and 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 FY17 is based on growth in property and sales tax revenues and an increase in register of deeds, ambulance fees and building permit fees. 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. The values are used to calculate the revenue generated by applying the tax rate and collection percentage. This process is repeated several times leading up to the adopted budget process to ensure the most current values are used for the budget process. Over the past several years, property tax valuations grew steadily.

FY17 property tax revenue is based on an adopted tax rate of \$0.70 per \$100 of assessed valuation (the same rate as FY16). The total taxable property value is estimated at \$21,270,628,690, which is a 4.8% increase from FY16. Ad valorem (property) tax value includes \$1.8 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. Following the requirement, a collection rate of 99.99% was applied to tax calculations on motor vehicles and 97.08% on all other property, for a combined collection rate of 97.32%.

At the adopted rate, FY17 property tax revenues, excluding motor vehicles, are estimated at \$132,314,420. This is an increase of 7.49% (\$9,223,147) above the FY16 revised budget. Valuations for motor vehicles have also increased by 6.73% (\$778,245) above the FY16 revised budget increasing the adopted FY17 budget to \$12,346,952.

Other revenue items included in the ad valorem taxes category include delinquent taxes, which are projected to decline by \$500,000 from the FY16 revised budget. 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 \$146,714,972, which is an increase of 6.8% (\$9,319,992) above the FY16 revised budget of \$137,394,980. These revenues account for 59.15% of the total fund revenue in the FY17 adopted budget.

Property tax revenues are estimates in the budget process by pulling current property values as of February each year. The values are used to calculate the revenue generated by applying the tax rate and collection percentage.

# Budget Summary

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This process is repeated several times prior to the adopted budget process to ensure the current values are used for the budget process. The revaluation of real property required by state statute every eight years is completed and is effective for taxes listed on January 1, 2016. Cabarrus County conducts revaluations every four years rather than the maximum eight years.

State law requires that units of local government, including public authorities, publish a revenue-neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue-neutral tax rate is to provide the citizens with comparative information.

The FY16-17 adopted operating budget follows the general reappraisal of real property for Cabarrus County. The revenue-neutral tax rate, as defined by G.S. 159-11 (e), is the rate that is estimated to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. The reappraisal produced a tax base of \$21,270,628,690 for Cabarrus County. The tax levy for the current fiscal year is \$139,976,147 and the growth factor since the last general reappraisal is 2.8%. Using the formula mandated by State law, the revenue-neutral tax rate for Cabarrus County is 69.77 cents. The adopted tax rate for FY17 remains at 70 cents.

## Other Taxes

Overall, revenues from other taxes are projected at \$46,082,453, an increase of \$1,713,688 (3.86%) from the FY16 revised budget of \$44,368,765. This consists primarily of sales taxes, but also includes cable franchise fees, gross receipts tax, disposal tax on white goods, and occupancy tax. The state collects sales taxes, deducts a collection fee and returns the remaining amount to the county.

There are four separate sales taxes: Article 39, Article 42, Article 30 and Article 46. 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) are allocated among all the state's counties based on the portion of the state's total population that resides there. An additional ¼ cent Cabarrus County sales tax (Article 46) is used to pay school debt service.

Sales tax is a volatile revenue source due to the current economy of the surrounding community within the state. The county keeps a history of sales tax revenues collected over the past decade for forecasting purposes and historical trends. Revenue estimates are projected utilizing the historical collections along with state provided estimates. A very conservative approach is taken with this revenue estimate because of its dependence upon the local and state economies. Other revenues in this category are estimated using state estimates and historical trends.

Total sales tax is budgeted for FY17 is \$45,283,453 a 3.90% (\$1,701,688) increase above the FY16 revised budget of \$43,581,765 based on activity in the economy. Three factors influence normal growth in sales tax: growth in retail and sales, value of non-profit refunds, and expansion of items subject to sales taxes. The county receives notification of refunds as they occur with no ability to budget in advance. Sales tax revenues are distributed as a proportion of the whole among the local governments and fire districts based on their respective property tax levies—a change by one impacts all.

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 18.58% of total revenues.

# Budget Summary

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## Intergovernmental Revenues

Intergovernmental revenues of \$21,244,066 in the General Fund, \$37,000 in the Landfill Fund and \$656,811 in the 911 Emergency Telephone Fund represent 8.85% of total revenues and consists primarily of state and federal grants. Approximately \$17.2 million is human services activities, and includes state and federal grants, such as, transportation grants (\$827,656), 911 subsidies (\$656,811), court facility fees (\$343,000), state library grant (\$195,223), School Resource Officer funding (\$541,500), Medicaid Hold Harmless funding (\$125,000), Community Development funding (\$398,666) and some other governmental revenues not related to grants. The overall intergovernmental revenue category of \$21,937,817 increased by \$481,014 (2.24%) from the FY16 revised budget of \$21,456,803.

## Permits and Fees

Permit and fee revenues in the General Fund are anticipated to increase \$444,045 (8.57%) in the FY16 revised budget to \$5,559,370. This category accounts for 2.27% of total revenues. Revenues generated in this category are primarily from two sources: Register of Deeds and Building Inspection Fees.

Register of Deeds fees for FY17 increased by \$2,372,500 (13.33%) over the FY16 revised budgeted amount of \$2,093,500. Based on recent trends, Construction Standards Building Inspection fees are projected to increase by 5% to \$2,908,500 from the FY16 revised budget of \$2,770,000. This category accounts for 2.38% of General Fund revenues.

Register of Deeds fees largely relate to the recording of documents, like 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, building permits generally increase each year in a healthy economy. The County benefits from looking at both historical trends and current activity. An 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 \$56,000 are budgeted in the landfill fund bringing the total of all permits and fees to \$5,640,370 (2.27%) of the overall budget. Waste disposal fees in the landfill fund are anticipated to increase over the FY16 revised budget of \$80,000 to \$81,000 for FY17. 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. This category includes 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, 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.

# Budget Summary

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Revenues in this category are projected to increase to \$23,895,200 which is a \$1,118,940 (4.91%) above the FY16 revised budget of \$22,776,260. Since so many areas are included in this category some experienced increases and others decreased. The increases for this category include: ambulance fees at an increase of \$355,921 and \$200,000 for inter-facility ambulance fees for Specialty Care Transports, an increase of \$250,000 for the Jail's State Misdemeanant Confinement Program (SMCP) fees, \$11,200 in Jail Fees received from inmate phone service and \$10,000 in Information Technology Services. This category of revenues also includes \$762,910 in the Landfill Fund, \$609,040 in the Arena Fund, and \$9,845,798 in the Self-Insured / Dental Fund resulting in the total for all funds of \$23,895,200 or 9.63% of the overall budget.

## **Investment Earnings**

Investment earnings are revenues earned on idle money held by the County for investment. Total investment income is expected to increase by \$135,070 from FY16 revised budget of \$151,235. \$280,000 is adopted for FY17 in the General Fund, \$255 in the Arena Fund, \$4,000 in the Health / Dental Insurance Fund, \$550 in the Workers Compensation and Liability Fund and \$1,500 in the 911 Emergency Telephone Fund. This totals \$286,305 and amounts to 0.12% 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 FY17 adopted budget for miscellaneous revenues includes \$456,335 in the General Fund, \$9,000 in the Arena fund, and \$ 80,000 in the Health Insurance Fund totaling \$545,335 or 0.22% 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 \$2,000,000 in the General Fund and \$950,774 in the Arena Fund. This category includes inter-fund transfers, debt and fund balance appropriations. The General Fund includes \$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 \$260,000, from the Tourism Authority and \$680,774 from the General Fund. Overall, the FY17 amount declined by \$28,727,499 from the FY16 revised budget of \$31,678,273 due to fund balance appropriations totaling around \$25,224,058. This category represents 1.19% of total revenues for all funds.



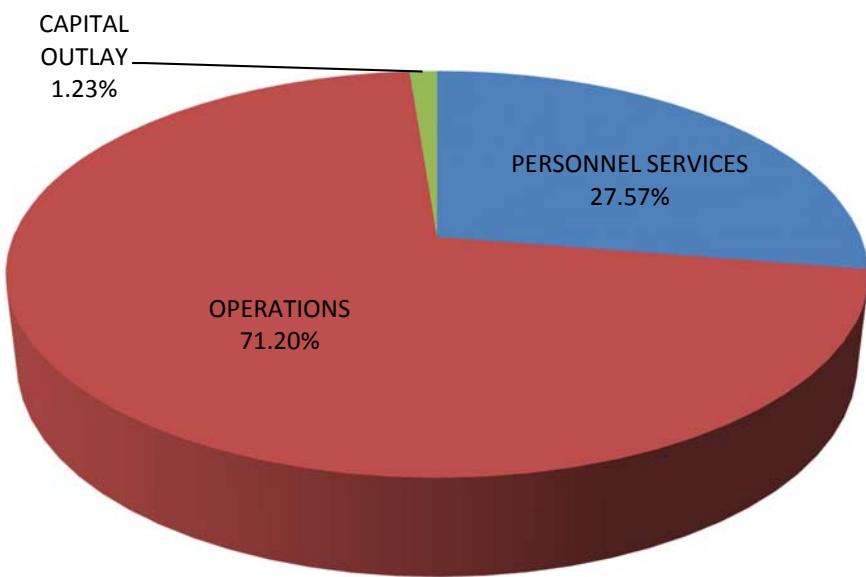
# Expenditures

# Budget Summary

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## EXPENDITURES BY CATEGORY ALL FUNDS

	FY15 ACTUAL	FY16 ADOPTED	FY16 REVISED	FY17 ADOPTED	PERCENT CHANGE	PERCENT OF TOTAL
<b>EXPENDITURE SOURCE</b>						
PERSONNEL SERVICES	\$ 58,226,856	\$ 65,207,317	\$ 65,360,864	\$ 68,383,863	4.63%	27.57%
OPERATIONS	296,895,916	165,885,122	195,620,878	176,607,898	-9.72%	71.20%
CAPITAL OUTLAY	1,737,407	2,213,714	2,859,127	3,061,465	7.08%	1.23%
<b>TOTAL</b>	<b>\$ 356,860,179</b>	<b>\$ 233,306,153</b>	<b>\$ 263,840,869</b>	<b>\$ 248,053,226</b>	<b>-5.98%</b>	<b>100.00%</b>



FY17 expenditures total \$248,053,226 a \$15,787,643 (5.98%) decrease from the FY16 revised budget of \$263,840,869. 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.

# Budget Summary

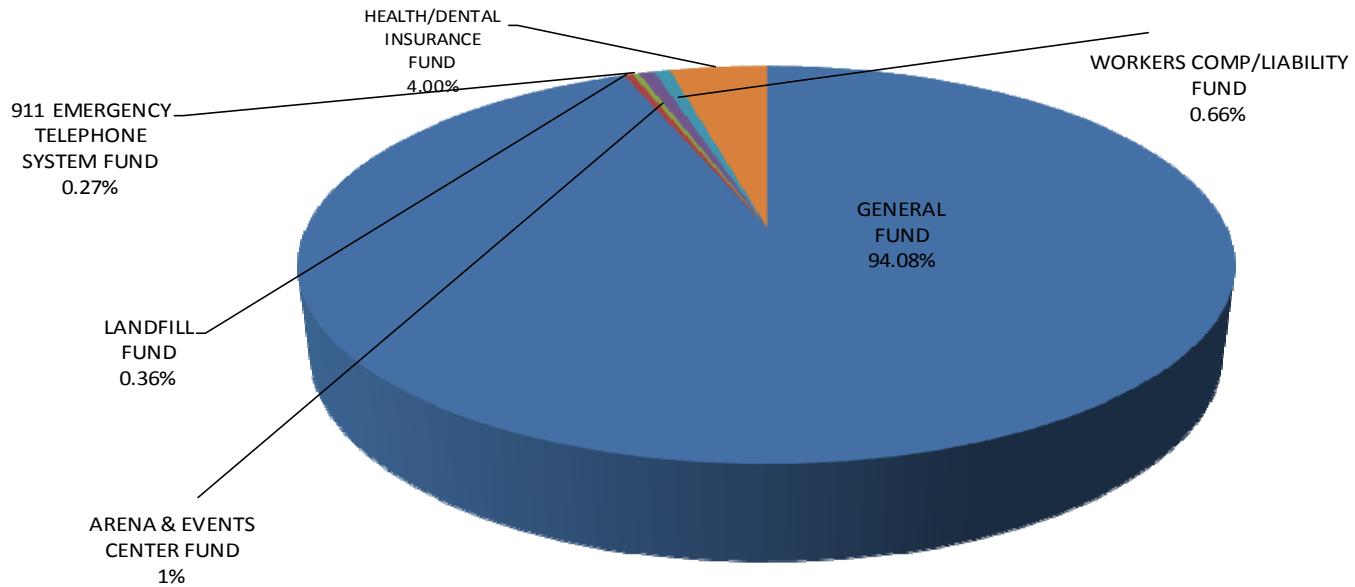
## EXPENDITURES BY FUND AND CATEGORY ALL FUNDS

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>GENERAL FUND</b>						
PERSONNEL SERVICES	\$ 57,875,663	\$ 64,814,326	\$ 64,966,608	\$ 67,895,264	\$ 2,928,656	4.51%
OPERATIONS	285,582,125	153,568,701	180,665,027	162,585,773	\$ (18,079,254)	-10.01%
CAPITAL OUTLAY	1,352,407	2,208,714	2,340,735	2,895,223	554,488	23.69%
<b>TOTAL</b>	<b>\$ 344,810,195</b>	<b>\$ 220,591,741</b>	<b>\$ 247,972,370</b>	<b>\$ 233,376,260</b>	<b>\$ (14,596,110)</b>	<b>-5.89%</b>
<b>LANDFILL FUND</b>						
PERSONNEL SERVICES	\$ 244,446	\$ 271,894	\$ 272,238	\$ 283,692	\$ 11,454	4.21%
OPERATIONS	589,216	673,106	1,328,389	447,218	\$ (881,171)	-66.33%
CAPITAL OUTLAY	-	5,000	5,000	150,000	145,000	2900.00%
<b>TOTAL</b>	<b>\$ 833,662</b>	<b>\$ 950,000</b>	<b>\$ 1,605,627</b>	<b>\$ 880,910</b>	<b>\$ (724,717)</b>	<b>-45.14%</b>
<b>911 EMERGENCY TELEPHONE SYSTEM FUND</b>						
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ 80,897	\$ 80,897	0.00%
OPERATIONS	\$ 688,523	\$ 691,355	\$ 717,233	\$ 561,172	\$ (156,061)	-21.76%
CAPITAL OUTLAY	385,000	-	513,392	16,242	(497,150)	-96.84%
<b>TOTAL</b>	<b>\$ 1,073,523</b>	<b>\$ 691,355</b>	<b>\$ 1,230,625</b>	<b>\$ 658,311</b>	<b>\$ (572,314)</b>	<b>-46.51%</b>
<b>ARENA &amp; EVENTS CENTER FUND</b>						
PERSONNEL SERVICES	\$ 106,747	\$ 121,097	\$ 122,018	\$ 124,010	\$ 1,992	1.63%
OPERATIONS	1,079,468	1,319,167	1,645,852	1,445,059	\$ (200,793)	-12.20%
CAPITAL OUTLAY	-	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$ 1,186,215</b>	<b>\$ 1,440,264</b>	<b>\$ 1,767,870</b>	<b>\$ 1,569,069</b>	<b>\$ (198,801)</b>	<b>-11.25%</b>
<b>WORKERS COMP/LIABILITY FUND</b>						
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATIONS	\$ -	\$ -	\$ 1,590,480	\$ 1,638,878	\$ (48,398)	3.04%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,590,480</b>	<b>\$ 1,638,878</b>	<b>\$ 48,398</b>	<b>3.04%</b>
<b>HEALTH INSURANCE/ DENTAL FUND</b>						
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
OPERATIONS	\$ 8,956,584	\$ 9,632,793	\$ 9,673,897	\$ 9,929,798	\$ (255,901)	2.65%
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 8,956,584</b>	<b>\$ 9,632,793</b>	<b>\$ 9,673,897</b>	<b>\$ 9,929,798</b>	<b>\$ 255,901</b>	<b>2.65%</b>
<b>ALL FUNDS</b>						
<b>GRAND TOTAL</b>	<b>\$ 356,860,179</b>	<b>\$ 233,306,153</b>	<b>\$ 263,840,869</b>	<b>\$ 248,053,226</b>	<b>\$ (15,787,643)</b>	<b>-5.98%</b>

# Budget Summary

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**EXPENDITURES BY FUND AND CATEGORY**  
**ALL FUNDS**



The FY17 adopted budget for all funds totals \$248,053,226, which is a 15,787,643 (5.98) decrease from the FY16 revised budget of \$263,840,869. The General Fund comprises 94.08% of total spending. The Health and Dental Insurance Fund comprises 4.00% of total spending, whereas the Arena and Events Center Fund comprises 1% of total spending. The Workers Compensation and Liability Fund comprises 0.66% of total spending, the Landfill at 0.36% and the 911 Emergency Telephone System Fund at 0.27% of total spending.

# Budget Summary

## EXPENDITURES BY FUNCTION AND DEPARTMENT ALL FUNDS

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>CONTRIBUTIONS</b>						
Contribution to Other Funds	\$ 8,912,510	\$ 2,515,175	\$ 21,943,592	\$ 720,774	\$ (21,222,818)	-96.72%
<b>TOTAL</b>	<b>\$ 8,912,510</b>	<b>\$ 2,515,175</b>	<b>\$ 21,943,592</b>	<b>\$ 720,774</b>	<b>\$ (21,222,818)</b>	<b>-96.72%</b>
<b>GENERAL GOVERNMENT</b>						
Board of Commissioners	\$ 918,671	\$ 1,005,296	\$ 1,015,579	\$ 977,262	\$ (38,317)	-3.77%
County Manager	667,658	771,291	877,730	944,146	66,416	7.57%
Communications & Outreach	328,780	553,461	555,961	577,587	21,626	3.89%
Human Resources	547,408	642,608	647,008	655,688	8,680	1.34%
Tax Administration						
Assessor & Land Records	2,330,868	2,309,699	2,389,710	2,197,734	(191,976)	-8.03%
Tax Collections	908,597	969,727	973,712	977,723	4,011	0.41%
Board of Elections	562,544	1,290,551	1,294,130	1,007,081	(287,049)	-22.18%
Register of Deeds	535,257	529,699	536,497	539,104	2,607	0.49%
Finance	843,524	1,073,147	980,098	895,020	(85,078)	-8.68%
Information Technology Services	3,779,676	5,073,493	5,139,611	5,011,171	(128,440)	-2.50%
Non-departmental	1,107,971	4,451,139	1,805,277	4,429,412	2,624,135	145.36%
Health/Dental Insurance	8,956,584	9,632,793	9,673,897	9,929,798	255,901	2.65%
Workers Compensation/Liability	-	-	1,590,480	1,638,878	48,398	3.04%
Infrastructure and Asset Management						
Administration	1,559,048	1,800,305	1,721,123	1,810,500	89,377	5.19%
Grounds Maintenance	1,152,258	1,386,042	1,409,074	1,807,117	398,043	28.25%
Sign Maintenance	163,805	181,803	190,682	162,479	(28,203)	-14.79%
Building Maintenance	2,003,514	2,477,910	2,874,026	2,846,775	(27,251)	-0.95%
Facility Services	1,235,732	1,346,650	1,374,224	1,440,915	66,691	4.85%
Fleet Maintenance	432,240	600,609	605,754	1,070,821	465,067	76.77%
<b>TOTAL</b>	<b>\$ 28,034,134</b>	<b>\$ 36,096,223</b>	<b>\$ 35,654,573</b>	<b>\$ 38,919,211</b>	<b>\$ 3,264,638</b>	<b>9.16%</b>
<b>PUBLIC SAFETY</b>						
Sheriff						
Administration & Operations	\$ 11,656,351	\$ 12,782,256	\$ 13,132,824	\$ 13,422,879	\$ 290,055	2.21%
Jail	9,972,676	10,629,877	10,967,169	11,045,499	78,330	0.71%
Animal Control	883,845	888,503	871,223	767,195	(104,028)	-11.94%
Animal Shelter	-	-	107,700	294,487	186,787	173.43%
Courts Maintenance	446,751	396,516	324,839	305,794	(19,045)	-5.86%
Construction Standards	1,373,006	1,728,697	1,776,353	2,048,314	271,961	15.31%
Emergency Management	853,767	872,793	871,617	615,687	(255,930)	-29.36%
Fire Department	-	-	-	504,066	504,066	0.00%
Emergency Medical Services	6,352,558	7,557,253	7,845,961	8,575,053	729,092	9.29%
Other Public Safety	1,230,766	1,299,654	1,307,746	1,633,284	325,538	24.89%
Emergency 911 Telephone System	1,073,523	691,355	1,230,625	658,311	(572,314)	-46.51%
<b>TOTAL</b>	<b>\$ 33,843,243</b>	<b>\$ 36,846,904</b>	<b>\$ 38,436,057</b>	<b>\$ 39,870,569</b>	<b>\$ 1,434,512</b>	<b>3.73%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning & Development						
Planning	\$ 437,488	\$ 524,606	\$ 526,928	\$ 533,269	\$ 6,341	1.20%
Community Development	518,798	576,560	622,883	594,099	(28,784)	-4.62%
Soil & Water Conservation	218,103	240,909	252,397	247,551	(4,846)	-1.92%
Zoning Administration	192,692	204,188	206,064	194,264	(11,800)	-5.73%
Educational Farm	55	-	-	-	-	0.00%
Economic Development Corporation	-	-	-	340,617	340,617	0.00%
Economic Development Incentives	1,237,076	230,000	4,942,620	334,000	(4,608,620)	-93.24%
Other Economic and Physical Development	1,776,504	1,952,804	1,952,804	1,951,429	(1,375)	-0.07%
<b>TOTAL</b>	<b>\$ 4,380,716</b>	<b>\$ 3,729,067</b>	<b>\$ 8,503,696</b>	<b>\$ 4,195,229</b>	<b>\$ (4,308,467)</b>	<b>-50.67%</b>

# Budget Summary

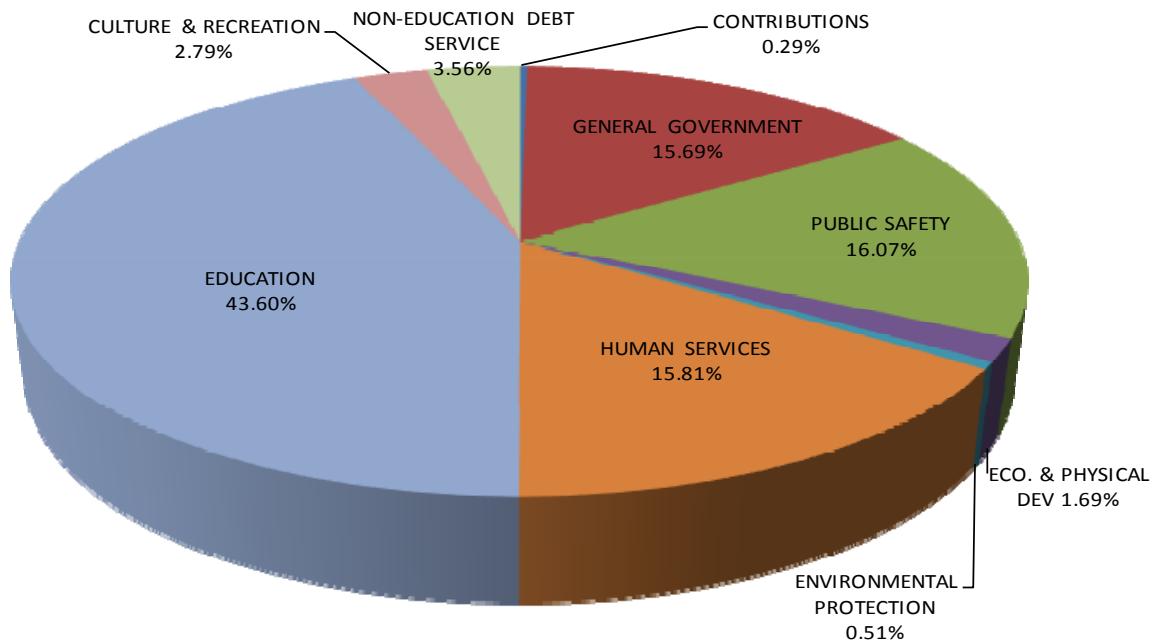
## EXPENDITURES BY FUNCTION AND DEPARTMENT ALL FUNDS

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>ENVIRONMENTAL PROTECTION</b>						
Landfill	\$ 833,662	\$ 950,000	\$ 1,605,627	\$ 880,910	\$ (724,717)	-45.14%
Waste Reduction	231,564	255,612	457,042	378,737	(78,305)	-30.63%
<b>TOTAL</b>	<b>\$ 1,065,226</b>	<b>\$ 1,205,612</b>	<b>\$ 2,062,669</b>	<b>\$ 1,259,647</b>	<b>\$ (803,022)</b>	<b>-38.93%</b>
<b>HUMAN SERVICES</b>						
Veterans Services	\$ 227,164	\$ 239,052	\$ 240,640	\$ 242,463	\$ 1,823	0.76%
Other Human Services	6,379,798	6,691,939	6,692,244	7,023,757	331,513	4.95%
Cooperative Extension	377,637	416,368	423,368	419,730	(3,638)	-0.86%
Human Services					-	0.00%
Administration	2,959,190	3,021,203	3,109,987	3,133,857	23,870	0.77%
Transportation	2,055,848	2,330,739	2,373,593	2,281,933	(91,660)	-3.86%
Child Welfare	6,549,416	7,259,846	7,430,592	7,574,493	143,901	1.94%
Child Support Enforcement	1,453,454	1,516,398	1,530,408	1,521,924	(8,484)	-0.55%
Economic Services	12,444,796	12,402,433	12,424,947	12,425,263	316	0.00%
Community Alternatives Program	931,946	-	-	-	-	0.00%
Adult & Family Services	2,008,095	3,274,519	3,372,688	3,378,041	5,353	0.16%
Nutrition	420,435	456,788	474,487	491,913	17,426	3.67%
Senior Services	518,048	769,330	638,395	711,545	73,150	11.46%
<b>TOTAL</b>	<b>\$ 36,325,827</b>	<b>\$ 38,378,615</b>	<b>\$ 38,711,349</b>	<b>\$ 39,204,919</b>	<b>\$ 493,570</b>	<b>1.28%</b>
<b>EDUCATION</b>						
Operating						
Cabarrus County Schools	\$ 51,906,337	\$ 53,944,351	\$ 55,169,090	\$ 58,794,926	\$ 3,625,836	6.57%
Kannapolis City Schools	6,835,656	7,200,762	7,364,372	7,999,461	635,089	8.62%
Rowan Cabarrus Community College	2,020,153	2,262,755	2,268,205	2,346,076	77,871	3.43%
Capital						
Cabarrus County Schools	2,095,750	2,215,156	4,499,481	1,087,200	(3,412,281)	-75.84%
Kannapolis City Schools	116,800	483,800	633,800	116,800	(517,000)	-81.57%
Rowan Cabarrus Community College	450,252	100,000	784,442	250,000	(534,442)	-68.13%
Other Schools						
Cabarrus County Schools	105,000	105,930	107,687	107,687	-	0.00%
Debt						
Cabarrus County and Kannapolis City Sch	31,247,130	32,242,713	31,242,713	37,230,222	5,987,509	19.16%
Rowan Cabarrus Community College	229,908	223,450	223,450	212,148	(11,302)	-5.06%
<b>TOTAL</b>	<b>\$ 95,006,986</b>	<b>\$ 98,778,917</b>	<b>\$ 102,293,240</b>	<b>\$ 108,144,520</b>	<b>\$ 5,851,280</b>	<b>5.72%</b>
<b>CULTURE &amp; RECREATION</b>						
Active Living & Parks						
Parks	\$ 1,339,054	\$ 1,447,541	\$ 1,468,685	\$ 1,517,968	\$ 49,283	3.36%
Senior Centers	547,689	607,003	611,698	621,184	9,486	1.55%
Library System	2,306,218	3,058,759	3,093,902	3,181,572	87,670	2.83%
Arena & Events Center	653,265	833,659	1,161,265	950,774	(210,491)	-18.13%
Fair	532,949	606,605	606,605	618,295	11,690	1.93%
Other Cultural and Recreation	26,000	26,000	26,000	26,000	-	0.00%
<b>TOTAL</b>	<b>\$ 5,405,175</b>	<b>\$ 6,579,567</b>	<b>\$ 6,968,155</b>	<b>\$ 6,915,793</b>	<b>\$ (52,362)</b>	<b>-0.75%</b>
<b>DEBT SERVICE</b>						
Debt Services	\$ 143,886,362	\$ 9,176,073	\$ 9,267,538	\$ 8,822,564	\$ (444,974)	-4.80%
<b>TOTAL</b>	<b>\$ 143,886,362</b>	<b>\$ 9,176,073</b>	<b>\$ 9,267,538</b>	<b>\$ 8,822,564</b>	<b>\$ (444,974)</b>	<b>-4.80%</b>
<b>ALL FUNCTIONS AND DEPARTMENTS</b>						
<b>GRAND TOTAL</b>	<b>\$ 356,860,179</b>	<b>\$ 233,306,153</b>	<b>\$ 263,840,869</b>	<b>\$ 248,053,226</b>	<b>\$ (15,787,643)</b>	<b>-5.98%</b>

# Budget Summary

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FY 17 EXPENDITURES BY FUNCTION  
ALL FUNDS



# Budget Summary

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## EXPENDITURES SUMMARY

### Employee Compensation

The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and merit pay raises based on performance. The FY16 budget included a .5% COLA and merit increases based on performance as provided by the personnel ordinance. The FY17 adopted budget provides a .5% COLA and merit adjustments based on performance calculated at an average of 1.25%.

The adopted FY17 budget increases the Local Government Employees' Retirement System (LGERS) annual rate for law enforcement officers from 7.15% to 8.00%. The employer contribution rate for general employees increases from 6.74% to 7.25%. These increases were required by the LGERS.

As of April 30, 2016, 924 employees and 83 retirees are insured under the plans. Contributions to Health Savings Accounts (HSA), for employees who participate in the Consumer Driven Plan, will remain at \$750 for the FY17 adopted budget. Contributions to the HRA, for employees who participate in the Open Access Plan, remain the same for the FY17 adopted budget at \$225.

The adopted FY17 budget, continues the self-insured, employee-paid dental coverage plan in order to keep costs down. The employee premiums remain stable in the plan and the self-funded health insurance provides financial support for cash flow purposes.

### General Government

The General Government Service area accounts for county services for the benefit of the public and the governmental body as a whole. This service area includes: Board of Commissioners, County Manager, Communications and Outreach, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, Infrastructure and Asset Management, Health and Dental Insurance, and Non-departmental, which includes programs that relate to the General Fund and not a particular department. Spending in this service area comprises 15.69% of the total budget and increased by \$3,264,638 (9.16%) above the FY16 revised budget of \$35,654,573 to the FY17 adopted budget of \$38,919,211. The increase from the FY16 revised budget is primarily due to increases in the health, dental, workers compensation and liability funds by \$304,299. Other increases include a recommended salary study with a potential budget impact of \$200,000, reclassification and incentives of paramedics and sheriff's deputies to maintain competitiveness in the market, which totals approximately \$210,500. Other increases include new positions for the Tax Administration Department (one residential and one commercial property appraiser) to help with an increase in growth to the County. The Infrastructure and Asset Management Department requested an additional two FTE's (one in Grounds Maintenance and one in the Building Maintenance division) due to the increase in expanding services and building needs county-wide.

### Culture and Recreation

Culture and Recreation expenditures provide county residents with opportunities and facilities for cultural, recreational and educational programs. This includes programming at: Active Living and Parks (Frank Liske Park, Camp Spencer, Vietnam Veterans Park, Rob Wallace Park and the Senior Centers), Cabarrus Arena and Events Center, Fair, and Public Libraries located in Concord, Kannapolis, Harrisburg and Mount Pleasant. The FY17 adopted budget totals \$6,915,793 and is 2.79% of total spending. This represents a \$52,362 (0.75%) decrease from the revised FY16 budget of \$6,968,155. This decrease can be attributed to a reduction in the Arena and Events Center budget due to a decrease in contribution from the General Fund.

# Budget Summary

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## Public Safety

Public Safety expenditures provide safety and security of the public. This includes: Sheriff's Department, which includes the Jail, Animal Control and Animal Shelter. Other departments included in this category of public safety are: Courts, Construction Standards, Emergency Management, Emergency Medical Services, and the 911 Emergency Telephone System Fund. The FY17 adopted budget totals \$39,870,569 and is 16.07% of total spending. This represents a \$1,434,512 (3.73%) increase from the revised FY16 budget of \$38,436,057. The Sheriff's Department requested an additional four FTE's and Construction Standards requested an additional two FTE's. Emergency Medical Services (EMS) requested an additional six paramedics and Emergency Management requested an additional one FTE for a planner position. New in the FY 17 budget is the addition of a Fire Department that will work in conjunction with the Emergency Management Department. The Fire Department includes a staff of one Captain, one Lieutenant (Relief Captain) and two Firefighters. Other increases result from a new work schedule for EMS from a 24 hour shift to a 12 hour shift and the addition of the Animal Shelter to the Sheriff's Department.

## Economic and Physical Development

Economic and Physical Development service area provides for the orderly planning of growth and development, along with incentives to drive economic growth in the county. This includes: Planning and Development, Community Development, Soil and Water Conservation, Zoning Administration, Economic Development Incentives and Economic Development Corporation. The FY17 adopted budget totals \$4,195,229 and is 1.69% of total spending. This represents a \$4,308,467 (50.67%) decrease from the FY16 revised budget of \$8,503,696. This decrease is primarily due to changes in the way the County plans to budget incentive grants--reflecting only current year incentive payments and placing unpaid past year's incentives as committed fund balance. Although, new to this year's budget is the addition of the Economic Development Corporation as a County Department, which includes only personnel costs at this time.

## Human Services

Human Services expenditures are those that promote general health and well-being of the individuals within the community. This includes: Veterans Services, Medicaid and Senior Transportation, Cooperative Extension, Human Services, Aging services and Cabarrus Health Alliance. The FY17 adopted budget totals \$39,204,919 and is 15.81% of total spending. This represents a \$493,570 (1.28%) increase from the FY16 revised budget of \$38,711,349. The majority of the increase relates to personnel costs. Child Welfare requested an additional five FTE's (1 Administrative Associate, 3 Social Work Assessment employees and a 1 Social Work Trainer), although the three Social Work Assessment positions were approved in May 2016 for early hire and are not reflected in the revised budget figures. Economic Services requested an additional six FTE's (five Income Maintenance Caseworker II and one supervisor position). The Cabarrus Health Alliance budget increased for a requested six month-funded school nurse supervisor and \$129,324 for merits and benefits for nursing staff. Other increases included an Environmental Health Inspector position and vehicle totaling \$87,856.

## Environmental Protection

Environmental Protection services provides environmental safety and quality. This includes the Landfill and Waste Reduction Departments. The FY17 adopted budget totals \$1,259,647 and is 0.51% of total spending. This represents an \$803,022 (38.93%) decrease from the FY16 revised budget of 2,062,669. This decrease relates to a decrease in costs at the landfill of \$724,717 and waste reduction decrease of \$78,305.

# Budget Summary

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## **Education / School Debt**

Education/School Debt funds two public school systems, charter schools and one community college and funds debt associated with the acquisition and construction of capital assets for the school systems and community college. The FY17 adopted budget totals \$108,144,520 and is the largest portion at 43.60% of total spending. This represents a \$4,260,925 (6.81%) increase in current expense funding from the FY16 revised budget. This increase is due to the following: increases in regular instruction costs by \$3,261,125 due to the local state salary match, charter school students, increase in teacher supplements, operational costs associated with the opening of Odell 3-5, increases for non-teaching staff salaries and benefit increases in hospitalization and retirement for staff. Building maintenance costs increased funding by \$999,800 to provide funds for minor repairs and maintenance of schools. Cabarrus County is working hard to provide funds to keep the schools maintained and as such are proposing to direct additional funds for that specific purpose. Rowan Cabarrus Community College had an increase of \$77,871 in current expense funding for FY 17.

## **Contributions**

Contributions includes expenditures to other funds. The FY17 adopted budget totals \$720,774 and is 0.29% of total spending. This represents a \$21,222,818 (96.72%) decrease from the FY16 revised budget of \$21,943,592. The decrease relates primarily to the contribution to the capital reserve fund in FY16 of \$18,779,157. The Cabarrus Arena and Events Center Fund increased by \$76,985 (12.8%) from the FY16 revised budget amount at \$603,789 to the FY17 adopted amount at \$680,774. The contribution to the capital projects fund for FY16 revised was \$1,999,823 with \$15,000 adopted for FY17.

## **Other Debt Service**

Other debt service accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets, such as: Arena, Jail, Jail Annex and Sheriff Administrative Building. The FY17 adopted budget totals \$8,822,564 and represents 3.56% of total spending. This represents a \$444,974 (4.80%) decrease from the FY16 revised budget of \$9,267,538.

# Budget Summary

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## 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

# Budget Summary

## PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND

1 CENT = \$2,086,189	FY 2017 EXPENDITURES	FY 2017	FY 2017	FY 2016	FY 2017	ADOPTED
		NON-PROPERTY TAX REVENUE	PROPERTY TAX REVENUE	ADOPTED TAX RATE	ADOPTED TAX RATE	TAX RATE CHANGE
<b>MANDATED SERVICE &amp; MANDATED DOLLARS</b>						
Non-Departmental - Unemployment Compensation	95,000	-	95,000	0.0010	0.0005	(0.0005)
Education-Debt Service	37,442,370	718,497	36,723,873	0.1714	0.1760	0.0046
Law Enforcement Separation Allowance	291,816	-	291,816	0.0024	0.0014	(0.0010)
Debt Service-Non Education	8,822,564	-	8,822,564	0.0501	0.0423	(0.0078)
Education-Sales Tax and Lottery	-	18,362,679	(18,362,679)	(0.0959)	(0.0880)	0.0079
<b>TOTAL</b>	<b>\$ 46,651,750</b>	<b>\$ 19,081,176</b>	<b>\$ 27,570,574</b>	<b>\$ 0.1290</b>	<b>\$ 0.1322</b>	<b>\$ 0.0032</b>
<b>MANDATED SERVICE &amp; DISCRETIONARY DOLLARS</b>						
Board of Commissioners	977,262	-	977,262	0.0052	0.0047	(0.0006)
Board of Elections	1,007,081	-	1,007,081	0.0041	0.0048	0.0008
Infrastructure & Asset Mgmt. - Street Sign Maintenance	162,479	5,000	157,479	0.0009	0.0008	(0.0001)
Register of Deeds	539,104	2,381,500	(1,842,396)	(0.0064)	(0.0088)	(0.0024)
Tax Administration-Tax Assessor, Land Records, Appraisal	2,197,734	500	2,197,234	0.0110	0.0105	(0.0005)
Tax Administration-Tax Collections	977,723	265,240	712,483	0.0040	0.0034	(0.0006)
Construction Standards	2,048,314	2,962,680	(914,366)	(0.0047)	(0.0044)	0.0004
Courts Maintenance	305,794	343,000	(37,206)	0.0015	(0.0002)	(0.0017)
Emergency Management	615,687	108,000	507,687	0.0042	0.0024	(0.0017)
Emergency Medical Services	8,575,053	5,235,601	3,339,452	0.0103	0.0160	0.0057
Sheriff-Jail	11,045,499	1,033,650	10,011,849	0.0520	0.0480	(0.0040)
Sheriff-Administration & Operations	13,422,879	2,682,102	10,740,777	0.0531	0.0515	(0.0017)
Planning & Development-Soil & Water Conservation	247,551	30,360	217,191	0.0011	0.0010	(0.0000)
Cardinal Innovations Healthcare Solutions-Mental Health/Substance						
Abuse/Developmental Disabilities	665,412	-	665,412	0.0035	0.0032	(0.0003)
Human Services-Administration	3,133,857	-	3,133,857	0.0136	0.0150	0.0015
Human Services-Adult & Family Services	3,378,041	1,738,410	1,639,631	0.0081	0.0079	(0.0002)
Human Services-Child Support Enforcement	1,521,924	1,374,482	147,442	0.0012	0.0007	(0.0005)
Human Services-Child Welfare, Day Care, Foster Care	7,574,493	3,507,146	4,067,347	0.0229	0.0195	(0.0034)
Human Services-Economic Services	12,425,263	10,356,395	2,068,868	0.0199	0.0099	(0.0099)
Human Services-Transportation Services (Medicaid)	2,281,933	1,826,156	455,777	0.0040	0.0022	(0.0018)
Cabarrus Health Alliance-Environ. Health, Communicable Disease,						
Vital Records	1,419,427	-	1,419,427	0.0065	0.0068	0.0003
Education-Capital	1,454,000	-	1,454,000	0.0155	0.0070	(0.0085)
Education-Operating	69,140,463	-	69,140,463	0.3017	0.3314	0.0297
Contri. to Other Agencies-Medical Examiner	122,500	-	122,500	0.0003	0.0006	0.0003
Delinquent Property and Vehicle Tax	-	1,553,600	(1,553,600)	0.0003	(0.0074)	(0.0077)
Interest on Property and Vehicle Tax	-	500,000	(500,000)	0.0003	(0.0024)	(0.0027)
Sales Tax-Unrestricted	-	28,920,774	(28,920,774)	(0.1201)	(0.1386)	(0.0185)
<b>TOTAL</b>	<b>\$ 145,239,473</b>	<b>\$ 64,824,596</b>	<b>\$ 80,414,877</b>	<b>\$ 0.4137</b>	<b>\$ 0.3855</b>	<b>\$ (0.0282)</b>
<b>DISCRETIONARY SERVICE &amp; MANDATED DOLLARS</b>						
Non-Departmental-Human Service Open Space Rent and Utilities	77,006	-	77,006	0.0005	0.0004	(0.0001)
Non-Departmental-Other Benefits (Retiree Health Insurance)	583,125	-	583,125	0.0038	0.0028	(0.0010)
Economic Development Incentive Grants	334,000	-	334,000	0.0133	0.0016	(0.0117)
Economic Development Corporation	340,617	340,617	-	0.0133	0.0000	(0.0133)
Contri. to Other Agencies-Juvenile Crime Prevention-Teen Ct	125,215	125,215	-	0.0000	0.0000	0.0000
Contri. to Other Agencies-Forestry Service	76,522	-	76,522	0.0005	0.0004	(0.0001)
Planning and Development-Educational Farm	40,000	-	40,000	0.0005	0.0002	(0.0003)
Contri. to Other Agencies-Special Olympics	57,687	-	57,687	0.0003	0.0003	(0.0000)
School Park Maintenance	50,000	-	50,000	0.0003	0.0002	(0.0001)
Contri. to Other Agencies-Arts Council	26,000	-	26,000	0.0000	0.0001	0.0001
Contri. to Other Agencies-Economic Development Corporation	400,000	-	400,000	0.0018	0.0019	0.0002
Contri. to Positive Parenting Program	45,000	45,000	-	0.0018		
Contri. to JCPC (unallocated)	61,200	61,200	-	0.0018	0.0000	(0.0018)
Contri. to Other Agencies-Boys & Girls Club	-	-	-	0.0000	0.0000	0.0000
Contri. to Other Agencies-Shift Mentoring	53,696	53,696	-	0.0000	0.0000	0.0000
Contri. to Other Agencies-Rowan County Youth Service Bureau	10,000	10,000	-	0.0000	0.0000	0.0000
Contri. to Other Agencies-Fire Districts Sales Tax	847,335	847,335	-	0.0000	0.0000	0.0000
Contri. to Other Agencies-Obligation to City of Kannapolis	1,511,429	-	1,511,429	0.0078	0.0072	(0.0005)
<b>TOTAL</b>	<b>\$ 4,638,832</b>	<b>\$ 1,483,063</b>	<b>\$ 3,155,769</b>	<b>\$ 0.0454</b>	<b>\$ 0.0151</b>	<b>\$ (0.0285)</b>

# Budget Summary

## PROGRAM FUNDING MATRIX BY CATEGORY GENERAL FUND

1 CENT = \$2,086,189	FY 2017 EXPENDITURES	FY 2017	FY 2017	FY 2016	FY 2017	ADOPTED
		NON-PROPERTY TAX REVENUE	PROPERTY TAX REVENUE	ADOPTED TAX RATE	ADOPTED TAX RATE	ADOPTED TAX RATE CHANGE
<b>CORE ADMINISTRATIVE SERVICES</b>						
Finance	895,020		895,020	0.0053	0.0043	(0.0010)
Communications & Outreach	577,587	539,000	38,587	(0.0011)	0.0002	0.0013
County Manager	944,146	-	944,146	0.0038	0.0045	0.0007
Infrastructure & Asset Mgmt. - Admin., Ground Maintenance, Building Maintenance, Facility Services, Fleet Maintenance	8,976,128	114,800	8,861,328	0.0419	0.0425	0.0006
Human Resources	655,688	-	655,688	0.0033	0.0031	(0.0002)
Information Technology Services	5,011,171	292,367	4,718,804	0.0208	0.0226	0.0018
<b>TOTAL</b>	<b>\$ 17,059,740</b>	<b>\$ 946,167</b>	<b>\$ 16,113,573</b>	<b>\$ 0.0740</b>	<b>\$ 0.0772</b>	<b>\$ 0.0032</b>
<b>DISCRETIONARY SERVICE &amp; DISCRETIONARY DOLLARS</b>						
Non-Departmental-Salary Adjustments	796,410	-	796,410	0.0029	0.0038	0.0009
Non-Departmental-Insurance Settlements	-	-	-	0.0003	0.0000	(0.0003)
Non-Departmental-Auto, Trucks, Equipment Maintenance	22,000	-	22,000	0.0000	0.0001	0.0001
Non-Departmental-Contingency	2,746,871	-	2,746,871	0.0068	0.0132	0.0064
Non-Departmental-Mileage	9,000	-	9,000	0.0068	0.0000	(0.0067)
Non-Departmental-Fuel	75,000	-	75,000	0.0005	0.0004	(0.0002)
Non-Departmental-Consultants	25,000	-	25,000	0.0001	0.0001	(0.0000)
Non-Departmental-Legal	-	-	-	0.0005	0.0000	(0.0005)
Fire Department	504,066	-	504,066	0.0005	0.0024	0.0019
Library System	3,181,572	555,223	2,626,349	0.0107	0.0126	0.0019
Active Living & Parks-Parks	1,517,968	471,800	1,046,168	0.0059	0.0050	(0.0009)
Active Living & Parks-Senior Centers	621,184	284,783	336,401	0.0018	0.0016	(0.0002)
Sheriff-Animal Control	767,195	-	767,195	0.0047	0.0037	(0.0010)
Sheriff-Animal Shelter	294,487	20,000	274,487		0.0013	
Planning & Development-Community Development	594,099	398,666	195,433	0.0010	0.0009	(0.0000)
Planning & Development-Planning & Zoning	727,533	46,868	680,665	0.0033	0.0033	(0.0000)
Human Services-Nutrition	491,913	161,329	330,584	0.0015	0.0016	0.0001
Human Services-Senior Services	711,545	366,482	345,063	0.0017	0.0017	(0.0000)
Cabarrus Health Alliance - School Nurses/Operations/ Mosquito Control	4,923,918	-	4,923,918	0.0256	0.0236	(0.0020)
Spay It Forward	15,000	2,500	12,500	0.0256	0.0001	(0.0255)
Cooperative Extension	419,730	62,620	357,110	0.0018	0.0017	(0.0001)
Human Services-Community Alternatives Program	-	-	-	(0.0002)	0.0000	0.0002
Veterans Services	242,463	-	242,463	0.0012	0.0012	(0.0001)
Waste Reduction/Recycling	378,737	88,000	290,737	0.0008	0.0014	0.0006
Contr. to Other Funds-Community Development Block Grant	25,000	-	25,000	0.0001	0.0001	(0.0000)
Contr. to Other Funds-Capital Projects	15,000	-	15,000	0.0073	0.0001	(0.0072)
Contr. to Other Funds-Arena & Events Center Fund	680,774	-	680,774	0.0037	0.0033	(0.0004)
ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets	-	563,950	(563,950)	(0.0021)	(0.0027)	(0.0006)
<b>TOTAL</b>	<b>\$ 19,786,465</b>	<b>\$ 3,022,221</b>	<b>\$ 16,764,244</b>	<b>\$ 0.1129</b>	<b>\$ 0.0804</b>	<b>\$ (0.0339)</b>
<b>GRAND TOTAL</b>	<b>\$ 233,376,260</b>	<b>\$ 89,357,223</b>	<b>\$ 144,019,037</b>	<b>\$ 0.7000</b>	<b>\$ 0.7000</b>	<b>\$ -</b>

## Budget Summary

### PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT GENERAL FUND

1 CENT = \$2,086,189	FY 2017 EXPENDITURES	FY 2017		FY 2016		FY 2017		ADOPTED TAX RATE CHANGE
		NON-PROPERTY TAX REVENUE	PROPERTY TAX REVENUE	ADOPTED TAX RATE	ADOPTED TAX RATE			
<b>GENERAL GOVERNMENT</b>								
Board of Commissioners	977,262	-	977,262	0.0052	0.0047	(0.0006)		
Board of Elections	1,007,081	-	1,007,081	0.0041	0.0048	0.0008		
Finance	895,020	-	895,020	0.0053	0.0043	(0.0010)		
Infrastructure & Asset Mgmt. - Street Sign Maintenance	162,479	5,000	157,479	0.0009	0.0008	(0.0001)		
Register of Deeds	539,104	2,381,500	(1,842,396)	(0.0064)	(0.0088)	(0.0024)		
Tax Administration-Assessor, Land Records, Appraisal	2,197,734	500	2,197,234	0.0110	0.0105	(0.0005)		
Tax Administration-Collections	977,723	265,240	712,483	0.0040	0.0034	(0.0006)		
Delinquent Property and Vehicle Tax	-	1,553,600	(1,553,600)	0.0040	(0.0074)	(0.0114)		
Interest on Property and Vehicle Tax	-	500,000	(500,000)	0.0040	(0.0024)	(0.0064)		
Communications & Outreach	577,587	539,000	38,587	(0.0011)	0.0002	0.0013		
County Manager	944,146	-	944,146	0.0038	0.0045	0.0007		
Infrastructure & Asset Mgmt. - Admin., Grounds Maintenance,								
Building Maintenance, Facility Services, Fleet Maintenance	8,976,128	114,800	8,861,328	0.0419	0.0425	0.0006		
Human Resources	655,688	-	655,688	0.0033	0.0031	(0.0002)		
Information Technology Services	5,011,171	292,367	4,718,804	0.0208	0.0226	0.0018		
Non-Departmental-Salary Adjustments	796,410	-	796,410	0.0029	0.0038	0.0009		
Non-Departmental-Human Service Open Space Rent and Utilities	77,006	-	77,006	0.0005	0.0004	(0.0001)		
Non-Departmental-Retiree Health Insurance	583,125	-	583,125	0.0038	0.0028	(0.0010)		
Non-Departmental-Insurance Settlements	-	-	-	0.0003	0.0000	(0.0003)		
Non-Departmental-Auto, Trucks, Equipment Maintenance	22,000	-	22,000	0.0000	0.0001	0.0001		
Non-Departmental-Contingency	2,746,871	-	2,746,871	0.0068	0.0132	0.0064		
Non-Departmental-Fuel	75,000	-	75,000	0.0005	0.0004	(0.0002)		
Non-Departmental-Mileage	9,000	-	9,000	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	95,000	-	95,000	0.0010	0.0005	(0.0005)		
<b>TOTAL</b>	<b>\$ 27,350,535</b>	<b>\$ 5,652,007</b>	<b>\$ 21,698,528</b>	<b>\$ 0.1177</b>	<b>\$ 0.1040</b>	<b>\$ (0.0137)</b>		
<b>CULTURE &amp; RECREATION</b>								
Library System	3,181,572	555,223	2,626,349	0.0107	0.0126	0.0019		
Active Living & Parks-Parks	1,517,968	471,800	1,046,168	0.0059	0.0050	(0.0009)		
Active Living & Parks-Senior Centers	621,184	284,783	336,401	0.0018	0.0016	(0.0002)		
<b>TOTAL</b>	<b>\$ 5,320,724</b>	<b>\$ 1,311,806</b>	<b>\$ 4,008,918</b>	<b>\$ 0.0184</b>	<b>\$ 0.0192</b>	<b>\$ 0.0008</b>		
<b>PUBLIC SAFETY</b>								
Construction Standards	2,048,314	2,962,680	(914,366)	(0.0047)	(0.0044)	0.0004		
Courts Maintenance	305,794	343,000	(37,206)	0.0015	(0.0002)	(0.0017)		
Emergency Management	615,687	108,000	507,687	0.0042	0.0024	(0.0017)		
Fire Department	504,066	-	504,066	0.0042	0.0024	(0.0018)		
Emergency Medical Services	8,575,053	5,235,601	3,339,452	0.0103	0.0160	0.0057		
Sheriff-Jail	11,045,499	1,033,650	10,011,849	0.0520	0.0480	(0.0040)		
Sheriff-Administration & Operations	13,422,879	2,682,102	10,740,777	0.0531	0.0515	(0.0017)		
Sheriff-Animal Shelter	294,487	20,000	274,487	0.0531	0.0013	(0.0518)		
Sheriff-Animal Control	767,195	-	767,195	0.0047	0.0037	(0.0010)		
Separation Allowance for Law Enforcement	291,816	-	291,816	0.0024	0.0014	(0.0010)		
<b>TOTAL</b>	<b>\$ 37,870,790</b>	<b>\$ 12,385,033</b>	<b>\$ 25,485,757</b>	<b>\$ 0.1807</b>	<b>\$ 0.1222</b>	<b>\$ (0.0586)</b>		
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>								
Planning & Development-Soil & Water Conservation	247,551	30,360	217,191	0.0011	0.0010	(0.0000)		
Planning & Development-Community Development	594,099	398,666	195,433	0.0010	0.0009	(0.0000)		
Economic Development Incentive Grants	334,000	-	334,000	0.0133	0.0016	(0.0117)		
Economic Development Corporation	340,617	340,617	-	0.0133	0.0000	(0.0133)		
Planning & Development-Planning & Zoning	727,533	46,868	680,665	0.0033	0.0033	(0.0000)		
<b>TOTAL</b>	<b>\$ 2,243,800</b>	<b>\$ 816,511</b>	<b>\$ 1,427,289</b>	<b>\$ 0.0318</b>	<b>\$ 0.0068</b>	<b>\$ (0.0250)</b>		

## Budget Summary

### PROGRAM FUNDING MATRIX BY FUNCTION AND DEPARTMENT GENERAL FUND

1 CENT = \$2,086,189	FY 2017 EXPENDITURES	FY 2017		FY 2016		FY 2017		ADOPTED TAX RATE CHANGE				
		NON-PROPERTY TAX REVENUE	PROPERTY TAX REVENUE	ADOPTED TAX RATE	ADOPTED TAX RATE							
<b>HUMAN SERVICES</b>												
Cardinal Innovations Healthcare Solutions-Mental Health/Substance												
Abuse/Developmental Disabilities	665,412	-	665,412	0.0035	0.0032	(0.0003)						
Human Services-Administration	3,133,857	-	3,133,857	0.0136	0.0150	0.0015						
Human Services-Adult & Family Services	3,378,041	1,738,410	1,639,631	0.0081	0.0079	(0.0002)						
Human Services-Child Support Enforcement	1,521,924	1,374,482	147,442	0.0012	0.0007	(0.0005)						
Human Services-Child Welfare, Day Care, Foster Care	7,574,493	3,507,146	4,067,347	0.0229	0.0195	(0.0034)						
Human Services-Economic Services, Special & Emergency Assistance	12,425,263	10,356,395	2,068,868	0.0199	0.0099	(0.0099)						
Human Services-Transportation Services (Medicaid)	2,281,933	1,826,156	455,777	0.0040	0.0022	(0.0018)						
Human Services-Nutrition	491,913	161,329	330,584	0.0015	0.0016	0.0001						
Human Services-Senior Services	711,545	366,482	345,063	0.0017	0.0017	(0.0000)						
Cooperative Extension	419,730	62,620	357,110	0.0018	0.0017	(0.0001)						
Veterans Services	242,463	-	242,463	0.0012	0.0012	(0.0001)						
Cabarrus Health Alliance-School Nurses/Operations/Mosquito Control	4,923,918	-	4,923,918	0.0256	0.0236	(0.0020)						
Spay it Forward	15,000	2,500	12,500	0.0256	0.0001	(0.0255)						
Cabarrus Health Alliance-Environ. Health/Communicable Disease/												
Vital Records	1,419,427	-	1,419,427	0.0065	0.0068	0.0003						
<b>TOTAL</b>	<b>\$ 39,204,919</b>	<b>\$ 19,395,520</b>	<b>\$ 19,809,399</b>	<b>\$ 0.1371</b>	<b>\$ 0.0950</b>	<b>\$ (0.0421)</b>						
<b>ENVIRONMENTAL PROTECTION</b>												
Waste Reduction-Recycling	378,737	88,000	290,737	0.0008	0.0014	0.0006						
<b>TOTAL</b>	<b>\$ 378,737</b>	<b>\$ 88,000</b>	<b>\$ 290,737</b>	<b>\$ 0.0008</b>	<b>\$ 0.0014</b>	<b>\$ 0.0006</b>						
<b>EDUCATION</b>												
Education-Debt Service	37,442,370	718,497	36,723,873	0.1714	0.1760	0.0046						
Education-Capital	1,454,000	-	1,454,000	0.0155	0.0070	(0.0085)						
Education-Operating	69,140,463	-	69,140,463	0.3017	0.3314	0.0297						
Education-Sales Tax and Lottery	-	18,362,679	(18,362,679)	(0.0959)	(0.0880)	0.0079						
<b>TOTAL</b>	<b>\$ 108,036,833</b>	<b>\$ 19,081,176</b>	<b>\$ 88,955,657</b>	<b>\$ 0.3927</b>	<b>\$ 0.4264</b>	<b>\$ 0.0337</b>						
<b>CONTRIBUTIONS</b>												
Contr. to Other Agencies-Medical Examiner	122,500	-	122,500	0.0003	0.0006	0.0003						
Contr. to Other Agencies-Juvenile Crime Prevention-Teen Court	125,215	125,215	-	-	-	-						
Contr. to Positive Parenting Program	45,000	45,000	-	-	-	-						
Contr. to JCPG (unallocated)	61,200	61,200	-	-	-	-						
Contr. to Other Funds-Community Development Block Grant	25,000	-	25,000	0.0001	0.0001	(0.0000)						
Contr. to Other Funds-Capital Projects	15,000	-	15,000	0.0073	0.0001	(0.0072)						
Contr. to Other Funds-Arena Fund	680,774	-	680,774	0.0037	0.0033	(0.0004)						
Contr. to Other Agencies-Forestry Service	76,522	-	76,522	0.0005	0.0004	(0.0001)						
Contr. to Other Agencies-Special Olympics	57,687	-	57,687	0.0003	0.0003	(0.0000)						
School Park Maintenance	50,000	-	50,000	0.0003	0.0002	(0.0001)						
Contr. to Other Agencies-Arts Council	26,000	-	26,000	-	0.0001	0.0001						
Contr. to Other Agencies-Economic Development Corporation	400,000	-	400,000	0.0018	0.0019	0.0002						
Planning and Development-Educational Farm	40,000	-	40,000	0.0018	0.0002	(0.0016)						
Contr. to Other Agencies-Boys & Girls Club	-	-	-	-	-	-						
Contr. to Other Agencies-Shift Mentoring	53,696	53,696	-	-	-	-						
Contr. to Other Agencies-Rowan County Youth Service Bureau	10,000	10,000	-	-	-	-						
Contr. to Other Agencies-Sales Tax Fire Districts	847,335	847,335	-	-	-	-						
Contr. to Other Agencies - Obligation to City of Kannapolis	1,511,429	-	1,511,429	0.0078	0.0072	(0.0005)						
<b>TOTAL</b>	<b>\$ 4,147,358</b>	<b>\$ 1,142,446</b>	<b>\$ 3,004,912</b>	<b>\$ 1.3316</b>	<b>\$ 1.1972</b>	<b>\$ (0.1344)</b>						
<b>DEBT SERVICE</b>												
Debt Service-Non-Education	8,822,564	-	8,822,564	0.0501	0.0423	(0.0078)						
<b>TOTAL</b>	<b>\$ 8,822,564</b>	<b>\$ -</b>	<b>\$ 8,822,564</b>	<b>\$ 0.0501</b>	<b>\$ 0.0423</b>	<b>\$ (0.0078)</b>						
<b>UNDESIGNATED REVENUES</b>												
Unrestricted Sales Tax Revenues	-	28,920,774	(28,920,774)	(0.1201)	(0.1386)	(0.0185)						
ABC Profits, Medicaid Hold Harmless, Parking Fees, Rebates, Interest on Investments, Sale of Fixed Assets	-	563,950	(563,950)	(0.0021)	(0.0027)	(0.0006)						
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 29,484,724</b>	<b>\$ (29,484,724)</b>	<b>\$ (0.1222)</b>	<b>\$ (0.1413)</b>	<b>\$ (0.0191)</b>						
<b>GRAND TOTAL</b>	<b>\$ 233,376,260</b>	<b>\$ 89,357,223</b>	<b>\$ 144,019,037</b>	<b>\$ 0.7000</b>	<b>\$ 0.7000</b>	<b>\$ -</b>						

# Fund Summaries

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## GENERAL FUND

	FY15 ACTUAL	FY16 ADOPTED	FY16 REVISED	FY17 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
AD VALOREM TAXES	136,557,100	137,394,980	137,394,980	146,714,972	9,319,992	6.78%
OTHER TAXES	43,368,923	44,368,765	44,368,765	46,082,453	1,713,688	3.86%
INTERGOVERNMENTAL-GRANTS/OTHER	21,972,006	20,718,788	20,585,234	21,244,006	658,772	3.20%
PERMITS & FEES	5,278,870	5,115,325	5,115,325	5,559,370	444,045	8.68%
SALES & SERVICES	10,863,558	10,257,014	10,282,117	11,039,124	757,007	7.36%
INVESTMENT EARNINGS	190,234	145,000	145,000	280,000	135,000	93.10%
MISCELLANEOUS	433,715	374,205	654,228	456,335	(197,893)	-30.25%
OTHER FINANCIAL SOURCES	136,678,276	2,217,664	29,426,721	2,000,000	(27,426,721)	-93.20%
<b>TOTAL</b>	<b>355,342,682</b>	<b>220,591,741</b>	<b>247,972,370</b>	<b>233,376,260</b>	<b>(14,596,110)</b>	<b>-5.89%</b>
<b>EXPENSES</b>						
PERSONNEL SERVICES	57,875,663	64,814,326	64,966,608	67,895,264	2,928,656	4.51%
OPERATIONS	285,582,125	153,568,701	180,665,027	162,585,773	(18,079,254)	-10.01%
CAPITAL OUTLAY	1,352,407	2,208,714	2,340,735	2,895,223	554,488	23.69%
<b>TOTAL</b>	<b>344,810,195</b>	<b>220,591,741</b>	<b>247,972,370</b>	<b>233,376,260</b>	<b>(14,596,110)</b>	<b>-5.89%</b>

The FY17 General Fund proposed budget totals \$233,376,260 a decrease of \$14,596,110 or 5.89% from the FY16 revised budget of \$247,972,370.

### Revenues

Ad valorem (property) tax revenue is proposed at a rate of \$0.70 per \$100 of assessed valuation, the same as the FY16 rate. The total taxable property value is estimated at \$21,270,628,690, a 4.8% increase from FY16. Ad valorem (property) tax value includes \$1.8 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 99.99% was applied to tax calculations on motor vehicles and 97.08% on all other property, for a combined collection rate of 97.32%.

At the adopted rate, FY17 property tax revenues, excluding motor vehicles, are estimated at \$132,314,420. This is an increase of 7.49 % (\$9,223,147) above the FY16 revised budget. Valuations for motor vehicles have increased by 6.73% (\$778,245) above the FY16 revised budget. Therefore, the budget for motor vehicle taxes for FY17 is \$12,346,952.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes which are projected to decline by \$500,000 from the FY16 revised budget. 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 \$146,714,972, which is an increase of 6.8% (\$9,319,992) above the FY16 revised budget of \$137,394,980. These revenues account for 62% of the total General Fund revenue in the FY17 adopted budget.

Property tax revenues are generally estimates in the budget process by pulling the current values of property as of February each year. The values are reviewed for reasonableness 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. The revaluation of real property required by State statute every eight (8) years is completed and will be effective for taxes listed on January 1, 2016. Cabarrus County conducts revaluations every four (4) years rather than the maximum eight years.

# Fund Summaries

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State law requires that units of local government, including public authorities publish a revenue- neutral tax rate in the budget immediately following the completion of the general reappraisal of real property. The purpose of the revenue- neutral tax rate is to provide the citizens with comparative information.

The FY16-17 adopted operating budget follows the general reappraisal of real property for Cabarrus County. The revenue- neutral tax rate, as defined by G.S. 159-11 (e), is the rate that estimates to produce revenue for the next fiscal year equal to the revenue for the current fiscal year if no reappraisal had occurred. The rate is then adjusted by a growth factor equal to the average annual percentage increase in the tax base due to improvements since the last general reappraisal. The reappraisal produced a tax base of \$21,270,628,690 for Cabarrus County. The tax levy for the current fiscal year is \$139,976,147 and the growth factor since the last general reappraisal is 2.8%. Using the formula mandated by State law, the revenue-neutral tax rate for Cabarrus County is 69.77 cents. The adopted tax rate for FY16-17 is 70 cents, which is the same tax rate as the previous year.

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 \$45,283,453 a 3.90% (\$1,701,688) increase above the FY16 revised budget of \$43,581,765 based on activity in the economy. Three 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 third factor for increases is the expansion of items subject to sales taxes. The expansion items became effective 1/1/14. 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 of the others.

Overall, the Other Taxes category, which includes sales tax, equals \$46,082,453, an increase of 3.86% (\$1,713,688) from the FY16 revised budget of \$44,368,765. This category accounts for 19.74% of the total General Fund budget.

Intergovernmental Revenue represents 9.10% 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 FY17 adopted budget represents a \$658,772 (3.20%) increase at \$21,244,006 from the FY16 revised amount of \$20,585,234. The revenue in this category is primarily for human services activities, but also includes state and federal grants such as School Resource Officer funding (\$541,500), Community Development funding (\$398,666) and a State Library grant (\$195,223).

Permit and fee revenues are anticipated to increase \$444,045, or 8.68% to \$5,559,370 from the FY16 revised amount at \$5,115,325. 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 the economy has taken an upward turn in the previous years. Adopted revenues for FY17 are \$2,372,500 or a 13% increase over the FY16 revised budgeted amount at \$2,093,500. Likewise, based on recent trends, Construction Standards building inspection fees are projected to grow to \$2,908,500 a 5% increase over the FY16 revised budget of \$2,770,000. This category accounts for 2.38 % of General Fund revenues.

# Fund Summaries

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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, Medicaid reimbursements related to transportation, and case management reimbursement.

Revenues in this category are projected at \$11,039,124 for FY17, which is an increase of \$757,007 (7.36%) from the FY16 revised budget of \$10,282,117. Some of the increases are with the Active Living and Parks Summer Program fees, travel club fees and class registrations fees. Last, ambulance fees are projected to increase from the FY16 revised budget of \$4.6 million to the FY17 adopted budget of \$4.9 million. 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 \$280,000, which is an increase of 135,000 from the revised budget of \$145,000 for FY16. This revenue estimate is based on idle funds of the County and the market rate of interest earned. 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 FY17 adopted budget for miscellaneous revenues totals \$456,335 or 0.19% 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 FY17 adopted budget for Other Financing Sources of \$2,000,000 represents a \$27,426,721 or 93.20 % decrease from the FY16 revised budget of \$29,426,721. The large decrease from the revised budget relates to fund balance appropriations in FY16. \$18,779,157 of the fund balance appropriations occurred due to the 15% fund balance policy at year end. This revenue category includes inter-fund transfers and as well as fund balance appropriations. FY17 funding includes \$2,000,000 in lottery proceeds to be used for the retirement of debt service for public schools. This category comprises 0.87% of all General Fund revenue for FY17. 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 Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments (COLA) and merit pay raises based on performance. The FY16 budget included a .5% COLA and merit increases based on performance as provided by the personnel ordinance. The FY17 adopted budget provides a .5% COLA and merit adjustments based on performance calculated at an average of 1.25%. Health and Life insurance costs increased by \$275,230 as a result of the per employee and retiree contribution increasing from \$7,725 to \$7,755, a .38% increase.

The adopted FY17 budget, increases the Local Government Employees' Retirement System (LGERS) annual rate for law enforcement officers from 7.15% to 8.00%. The employer contribution rate for general employees increases from 6.74% to 7.25%. These increases were required by the LGERS.

# Fund Summaries

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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, Infrastructure and Asset Management, and Non-Departmental. Spending in this service area is expected to increase by 12.14% (2,960,339). Some increases include a recommended salary study with a potential budget impact of \$200,000, reclassification and incentives of paramedics and sheriff's deputies to maintain competitiveness in the market, which totals approximately \$210,500. Other increases include new positions for the Tax Administration Department (one residential and one commercial property appraiser) to help with an increase in growth to the County. The Infrastructure and Asset Management requested two FTE's (one in Grounds Maintenance and one in the Building Maintenance division) due to the increase in expanding services and building needs County-wide. Overall, General Government spending comprises 11.7% of the total General Fund budget.

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 FY17 adopted budget of \$5,346,724 represents a \$146,439 (2.8%) increase from the revised FY16 budget of \$5,200,285. This can be attributed to a shift from part-time employees to seasonal employees with the Parks Department, increases in operational costs for Rob Wallace Park and increased costs related to the renovation of the Kannapolis Library. The budget for Culture and Recreation represents 2.29% 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, Animal Shelter, Courts, Construction Standards, Emergency Management and Emergency Medical Services. Adopted budgeted expenditures for FY17 total \$39,212,258. This represents a \$2,006,826 (5.39%) increase from the FY16 revised budget of \$37,205,432. Increases are related to personnel costs. The Sheriff Department requested an additional 4.00 FTE's and Construction Standards requested an additional 2 FTE's. Emergency Medical Services (EMS) requested an additional 6 FTE's (6 Paramedics). Emergency Management requested an additional one FTE for a planner position. New in the FY 17 budget is the addition of a Fire Department that will work in conjunction with the Emergency Management Department. The Fire Department includes a staff of one Captain, one Lieutenant (Relief Captain) and two Firefighters. The cost of adding the Fire Department totaled around \$504,066. Other increases result from a new work schedule for EMS from 24 hour shift to 12 hour shift and the addition of the Animal Shelter to the Sheriff's Department. Public Safety spending equates to approximately 16.80% 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, and Economic Development Incentives. New to this year's budget is the addition of the Economic Development Corporation as a County Department. Currently, this department is a budgeted at a cost of \$340,617, which includes only personnel costs at this time. Spending within this service area is projected to decrease approximately 50.99% (\$4,364,265) to \$4,195,229 from the revised FY16 figure of \$8,559,494. This decrease is primarily due to a change in the way the County will budget incentive grants. Only current year incentive payments will be established in the budget. Unpaid past year's incentives will be set aside as committed fund balance and will not be reappropriated as in past budget years. These services comprise 1.79% of General Fund expenses for FY17.

Human Services expenditures are those with a purpose of promoting the general health and well-being of the individuals within a community. At \$39,204,919 this budget accounts for 16.79% of the General Fund spending for FY17. This spending level represents an increase of \$493,570 or 1.28% from the FY16 revised budget. The majority of the increase relates to personnel costs. The Child Welfare Division requested an additional 5 FTE's for an Administrative Associate,

# Fund Summaries

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Social Work Assessment employees and a Social Work Trainer. The Economic Services Division requested an additional 6 FTE's, 5 being Income Maintenance Caseworker II and 1 supervisor position. The Cabarrus Health Alliance had an increase due to the request for a School Nurse Supervisor to be funded as well as \$129,324 budgeted for merits and benefits for the Nursing staff. Other increases related to the Health Alliance included an Environmental Health Inspector position and vehicle which totals \$87,856. The Human Services service area includes Veterans Services, Transportation, Other Human Services (which includes the Cabarrus Health Alliance and mental health services), Cooperative Extension Services, Social Services, and Aging Services.

The Environmental Protection service area is the Waste Reduction budget, whose total budget is adopted at \$378,737. This budget is a decrease of \$78,305 or 17.13% from the revised FY16 budget of \$457,042. This area accounts for .16% 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, charter schools 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 \$108,114,520, an increase of \$5,851,280 or 5.72% from the FY16 revised budget. Education/School Debt represents 46.33% of the FY17 adopted General Fund spending. Current expense funding increased by \$4,260,925 (6.81%) from the FY16 revised budget. This increase is due to the following: increases in regular instruction costs by \$3,261,125 due to the local state salary match, charter school students, increase in teacher supplements, operational costs associated with the opening of Odell 3-5, increases for non-teaching staff salaries and benefit increases in hospitalization and retirement for staff. Building maintenance costs increased funding by \$999,800 to provide funds for minor repairs and maintenance of schools. Cabarrus County is working hard to provide funds to keep the schools maintained and as such are proposing to direct additional funds for that specific purpose. Rowan Cabarrus Community College had an increase of \$77,871 in current expense funding for FY 17.

The Contributions area includes expenditures for contributions to other funds. The FY17 adopted budget for Contributions is decreasing by \$21,222,818 (96.72%) from the FY16 revised budget of \$21,943,592. The decrease from the revised budget relates primarily to the contribution to the capital reserve fund in FY16 of \$18,779,157. The Arena Fund increased by \$76,985 or 12.8% from the FY16 revised budget amount at \$603,789 to the FY17 adopted amount at \$680,774. The contribution to the capital projects fund for FY16 revised was \$1,999,823. For FY17, \$15,000 is budgeted for these projects. The remaining \$25,000 is a contribution to Community Development for the Home Match Grant. This service area accounts for 0.3% of FY17 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 FY14. 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.

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 \$8,822,564 represents 3.78% of the General Fund budget, a reduction of 4.80% from the FY16 revised budget of \$9,267,538.

# Fund Summaries

## EXPENDITURES BY FUNCTION AND DEPARTMENT GENERAL FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>CONTRIBUTIONS</b>						
Contribution to Other Funds	\$ 8,912,510	\$ 2,515,175	\$ 21,943,592	\$ 720,774	\$ (21,222,818)	-96.72%
<b>TOTAL</b>	<b>\$ 8,912,510</b>	<b>\$ 2,515,175</b>	<b>\$ 21,943,592</b>	<b>\$ 720,774</b>	<b>\$ (21,222,818)</b>	<b>-96.72%</b>
<b>GENERAL GOVERNMENT</b>						
Board of Commissioners	\$ 918,671	\$ 1,005,296	\$ 1,015,579	\$ 977,262	\$ (38,317)	-3.77%
County Manager	667,658	771,291	877,730	944,146	66,416	7.57%
Communications & Outreach	328,780	553,461	555,961	577,587	21,626	3.89%
Human Resources	547,408	642,608	647,008	655,688	8,680	1.34%
Tax Administration						
Assessor & Land Records	2,330,868	2,309,699	2,389,710	2,197,734	(191,976)	-8.03%
Tax Collections	908,597	969,727	973,712	977,723	4,011	0.41%
Board of Elections	562,544	1,290,551	1,294,130	1,007,081	(287,049)	-22.18%
Register of Deeds	535,257	529,699	536,497	539,104	2,607	0.49%
Finance	843,524	1,073,147	980,098	895,020	(85,078)	-8.68%
Information Technology Services	3,779,676	5,073,493	5,139,611	5,011,171	(128,440)	-2.50%
Non-departmental	1,107,971	4,451,139	1,805,277	4,429,412	2,624,135	145.36%
Infrastructure and Asset Management						
Administration	1,559,048	1,800,305	1,721,123	1,810,500	89,377	5.19%
Grounds Maintenance	1,152,258	1,386,042	1,409,074	1,807,117	398,043	28.25%
Sign Maintenance	163,805	181,803	190,682	162,479	(28,203)	-14.79%
Building Maintenance	2,003,514	2,477,910	2,874,026	2,846,775	(27,251)	-0.95%
Facility Services	1,235,732	1,346,650	1,374,224	1,440,915	66,691	4.85%
Fleet Maintenance	432,240	600,609	605,754	1,070,821	465,067	76.77%
<b>TOTAL</b>	<b>\$ 19,077,551</b>	<b>\$ 26,463,430</b>	<b>\$ 24,390,196</b>	<b>\$ 27,350,535</b>	<b>\$ 2,960,339</b>	<b>12.14%</b>
<b>PUBLIC SAFETY</b>						
Sheriff						
Administration & Operations	\$ 11,656,351	\$ 12,782,256	\$ 13,132,824	\$ 13,422,879	\$ 290,055	2.21%
Jail	9,972,676	10,629,877	10,967,169	11,045,499	78,330	0.71%
Animal Control	883,845	888,503	871,223	767,195	(104,028)	-11.94%
Animal Shelter	-	-	107,700	294,487	186,787	173.43%
Courts Maintenance	446,751	396,516	324,839	305,794	(19,045)	-5.86%
Construction Standards	1,373,006	1,728,697	1,776,353	2,048,314	271,961	15.31%
Emergency Management	853,767	872,793	871,617	615,687	(255,930)	-29.36%
Fire Department	-	-	-	504,066	504,066	0.00%
Emergency Medical Services	6,352,558	7,557,253	7,845,961	8,575,053	729,092	9.29%
Other Public Safety	1,230,766	1,299,654	1,307,746	1,633,284	325,538	24.89%
<b>TOTAL</b>	<b>\$ 32,769,720</b>	<b>\$ 36,155,549</b>	<b>\$ 37,205,432</b>	<b>\$ 39,212,258</b>	<b>\$ 2,006,826</b>	<b>5.39%</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>						
Planning & Development						
Planning	\$ 437,488	\$ 524,606	\$ 526,928	\$ 533,269	\$ 6,341	1.20%
Community Development	518,798	576,560	622,883	594,099	(28,784)	-4.62%
Soil & Water Conservation	218,103	240,909	252,397	247,551	(4,846)	-1.92%
Zoning Administration	192,692	204,188	206,064	194,264	(11,800)	-5.73%
Educational Farm	55	-	-	-	-	0.00%
Economic Development Corporation	-	-	55,798	340,617	284,819	510.45%
Economic Development Incentives	1,237,076	230,000	4,942,620	334,000	(4,608,620)	-93.24%
Other Economic and Physical Development	1,776,504	1,952,804	1,952,804	1,951,429	(1,375)	-0.07%
<b>TOTAL</b>	<b>\$ 4,380,716</b>	<b>\$ 3,729,067</b>	<b>\$ 8,559,494</b>	<b>\$ 4,195,229</b>	<b>\$ (4,364,265)</b>	<b>-50.99%</b>

# Fund Summaries

## EXPENDITURES BY FUNCTION AND DEPARTMENT GENERAL FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>ENVIRONMENTAL PROTECTION</b>						
Waste Reduction	\$ 231,564	\$ 255,612	\$ 457,042	\$ 378,737	\$ (78,305)	-17.13%
<b>TOTAL</b>	<b>\$ 231,564</b>	<b>\$ 255,612</b>	<b>\$ 457,042</b>	<b>\$ 378,737</b>	<b>\$ (78,305)</b>	<b>-17.13%</b>
<b>HUMAN SERVICES</b>						
Veterans Services	\$ 227,164	\$ 239,052	\$ 240,640	\$ 242,463	\$ 1,823	0.76%
Cooperative Extension	377,637	416,368	423,368	419,730	(3,638)	-0.86%
Human Services						
Administration	2,959,190	3,021,203	3,109,987	3,133,857	23,870	0.77%
Transportation	2,055,848	2,330,739	2,373,593	2,281,933	(91,660)	-3.86%
Child Welfare	6,549,416	7,259,846	7,430,592	7,574,493	143,901	1.94%
Child Support Enforcement	1,453,454	1,516,398	1,530,408	1,521,924	(8,484)	-0.55%
Economic Services	12,444,796	12,402,433	12,424,947	12,425,263	316	0.00%
Community Alternatives Program	931,945	-	-	-	-	0.00%
Adult & Family Services	2,008,095	3,274,519	3,372,688	3,378,041	5,353	0.16%
Nutrition	420,435	456,788	474,487	491,913	17,426	3.67%
Senior Services	518,048	769,330	638,395	711,545	73,150	11.46%
Other Human Services	6,379,798	6,691,939	6,692,244	7,023,757	331,513	4.95%
<b>TOTAL</b>	<b>\$ 36,325,826</b>	<b>\$ 38,378,615</b>	<b>\$ 38,711,349</b>	<b>\$ 39,204,919</b>	<b>\$ 493,570</b>	<b>1.28%</b>
<b>EDUCATION</b>						
Operating						
Cabarrus County Schools	\$ 51,906,337	\$ 53,944,351	\$ 55,169,090	\$ 58,794,926	\$ 3,625,836	6.57%
Kannapolis City Schools	6,835,656	7,200,762	7,364,372	7,999,461	635,089	8.62%
Rowan Cabarrus Community College	2,020,153	2,262,755	2,268,205	2,346,076	77,871	3.43%
Capital						
Cabarrus County Schools	2,095,750	2,215,156	4,499,481	1,087,200	(3,412,281)	-75.84%
Kannapolis City Schools	116,800	483,800	633,800	116,800	(517,000)	-81.57%
Rowan Cabarrus Community College	450,252	100,000	784,442	250,000	(534,442)	-68.13%
Other Schools						
Cabarrus County Schools	105,000	105,930	107,687	107,687	-	0.00%
Debt						
Cabarrus County and Kannapolis City Schools	31,247,130	32,242,713	31,242,713	37,230,222	5,987,509	19.16%
Rowan Cabarrus Community College	229,908	223,450	223,450	212,148	(11,302)	-5.06%
<b>TOTAL</b>	<b>\$ 95,006,986</b>	<b>\$ 98,778,917</b>	<b>\$ 102,293,240</b>	<b>\$ 108,144,520</b>	<b>\$ 5,851,280</b>	<b>5.72%</b>
<b>CULTURE &amp; RECREATION</b>						
Active Living & Parks						
Parks	\$ 1,339,054	\$ 1,447,541	\$ 1,468,685	\$ 1,517,968	\$ 49,283	3.36%
Senior Centers	547,689	607,003	611,698	621,184	\$ 9,486	1.55%
Library System	2,306,218	3,058,759	3,093,902	3,181,572	87,670	2.83%
Other Cultural and Recreation	26,000	26,000	26,000	26,000	26,000	0.00%
<b>TOTAL</b>	<b>\$ 4,218,961</b>	<b>\$ 5,139,303</b>	<b>\$ 5,200,285</b>	<b>\$ 5,346,724</b>	<b>\$ 146,439</b>	<b>2.82%</b>
<b>DEBT SERVICE</b>						
Debt Services	\$ 143,886,362	\$ 9,176,073	\$ 9,267,538	\$ 8,822,564	\$ (444,974)	-4.80%
<b>TOTAL</b>	<b>\$ 143,886,362</b>	<b>\$ 9,176,073</b>	<b>\$ 9,267,538</b>	<b>\$ 8,822,564</b>	<b>\$ (444,974)</b>	<b>-4.80%</b>
<b>ALL FUNCTIONS AND DEPARTMENTS</b>						
<b>GRAND TOTAL</b>	<b>\$ 344,810,196</b>	<b>\$ 220,591,741</b>	<b>\$ 247,972,370</b>	<b>\$ 233,376,260</b>	<b>\$ (14,596,110)</b>	<b>-5.89%</b>

# Fund Summaries

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## REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

### LANDFILL FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
INTERGOVERNMENTAL	39,229	36,000	36,000	37,000	1,000	2.78%
PERMITS & FEES	82,852	80,000	80,000	81,000	1,000	1.25%
SALES & SERVICES	875,850	834,000	834,000	762,910	(71,090)	-8.52%
INVESTMENT EARNINGS	4,909	-	-	-	-	-
MISCELLANEOUS	(68)	-	-	-	-	-
OTHER FINANCING SOURCES	(23,177)	-	655,627	-	(655,627)	-100.00%
<b>TOTAL</b>	<b>\$ 979,595</b>	<b>\$ 950,000</b>	<b>\$ 1,605,627</b>	<b>\$ 880,910</b>	<b>\$(724,717)</b>	<b>-45.14%</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	244,446	271,894	272,238	283,692	11,454	4.21%
OPERATIONS	589,216	673,106	1,328,389	597,218	(731,171)	-55.04%
CAPITAL OUTLAY	-	5,000	5,000	-	(5,000)	-100.00%
<b>TOTAL</b>	<b>\$ 833,662</b>	<b>\$ 950,000</b>	<b>\$ 1,605,627</b>	<b>\$ 880,910</b>	<b>\$(724,717)</b>	<b>-45.14%</b>

The Landfill Fund budget totals \$880,910 which represents a decrease of \$724,717 or 45.1% from the FY16 revised budget of \$1,605,627. For FY17, tipping fees are projected to be around \$520,910, which is a part of the Sales and Services category of revenues. Tire disposal fees are projected to remain the same from FY16 to FY17 at \$210,000. Expenses for engineers are projected to increase from the FY16 revised amount of \$61,525 to a projected amount in FY17 to \$177,500. The increase in costs relates to the Landfill Expansion Engineering Fees that will be required for the design and quality assurance of the expansion. The Board approved expansion of the Landfill in April 2016.

# Fund Summaries

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## REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

### ARENA & EVENTS CENTER FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
SALES & SERVICES	557,406	597,350	597,350	609,040	11,690	1.96%
INVESTMENT EARNINGS	1,270	255	255	255	-	0.00%
MISCELLANEOUS	9,219	9,000	9,000	9,000	-	0.00%
OTHER FINANCING SOURCES	674,602	833,659	1,161,265	950,774	(210,491)	-18.13%
<b>TOTAL</b>	<b>\$ 1,242,497</b>	<b>\$ 1,440,264</b>	<b>\$ 1,767,870</b>	<b>\$ 1,569,069</b>	<b>\$ (198,801)</b>	<b>-11.25%</b>
<b>EXPENDITURES</b>						
PERSONNEL SERVICES	106,747	121,097	122,018	124,010	1,992	1.63%
OPERATIONS	1,079,468	1,319,167	1,645,852	1,445,059	(200,793)	-12.20%
<b>TOTAL</b>	<b>\$ 1,186,215</b>	<b>\$ 1,440,264</b>	<b>\$ 1,767,870</b>	<b>\$ 1,569,069</b>	<b>\$ (198,801)</b>	<b>-11.25%</b>

This fund accounts for revenues and expenditures of the Arena and Events Center, the County Fair and other visitor-related events. The FY17 budget for this fund decreased by \$198,801 or 11.25% from the FY16 revised budget of \$1,767,870.

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 FY09, 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. The Board approved another 5 year contract to be effective 7/1/2015 with SMG with an option of 5 additional years.

County Fair expenditures are projected to increase slightly with an \$11,690 (1.93%) increase from the FY16 revised budget to \$618,295 for FY17. The FY17 budget for the Arena expenditures decreased by \$210,491 (18.3%) to \$940,774 from the FY16 revised budget of \$1,151,265. Other visitor-related events includes \$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 \$260,000 from the Cabarrus County Tourism Authority, and a contribution of \$680,774 from the General Fund (an increase of \$76,985 from the FY16 revised budget).

# Fund Summaries

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## REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

### 911 EMERGENCY TELEPHONE SYSTEM FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
INTERGOVERNMENTAL	1,084,367	640,569	835,569	656,811	(178,758)	-21.39%
INVESTMENT EARNINGS	784	1,500	1,500	1,500	-	0.00%
OTHER FINANCING SOURCES	-	49,286	393,556		(393,556)	-100.00%
<b>TOTAL</b>	<b>\$ 1,085,151</b>	<b>\$ 691,355</b>	<b>\$ 1,230,625</b>	<b>\$ 658,311</b>	<b>\$ (572,314)</b>	<b>-46.51%</b>
<b>EXPENDITURES</b>						
PERSONNEL	-	-	-	80,897	80,897	-
OPERATIONS	688,523	691,355	717,233	561,172	(156,061)	-21.76%
CAPITAL OUTLAY	385,000	-	513,392	16,242	(497,150)	-96.84%
<b>TOTAL</b>	<b>\$ 1,073,523</b>	<b>\$ 691,355</b>	<b>\$ 1,230,625</b>	<b>\$ 658,311</b>	<b>\$ (572,314)</b>	<b>-46.51%</b>

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. A portion of the revenue and expenditures comes from a contribution from Union County for the purchase of radio equipment and technology for the 911 telephone system so that Union County had an alternate 911 call center in FY15. Revenues decreased by \$572,314 from the FY16 revised budget of \$1,230,625 based on State estimates according to the NC 911 Board. For auditing purposes, the GIS Address Coordinator position's salary and benefits are now reflected in this fund as opposed to a contribution as seen in the past.

# Fund Summaries

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## REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

### SELF-INSURED FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
SALES & SERVICES	8,018,201	9,528,793	9,528,793	9,845,798	317,005	3.33%
INVESTMENT EARNINGS	5,306	4,000	4,000	4,000	-	0.00%
MISCELLANEOUS	84,618	100,000	100,000	80,000	(20,000)	-20.00%
OTHER FINANCING SOURCES	150,000	-	41,104	-	(41,104)	-100.00%
<b>TOTAL</b>	<b>\$ 8,258,125</b>	<b>\$ 9,632,793</b>	<b>\$ 9,673,897</b>	<b>\$ 9,929,798</b>	<b>\$ 255,901</b>	<b>2.65%</b>
<b>EXPENDITURES</b>						
OPERATIONS	8,956,584	9,632,793	9,673,897	9,929,798	255,901	2.65%
<b>TOTAL</b>	<b>\$ 8,956,584</b>	<b>\$ 9,632,793</b>	<b>\$ 9,673,897</b>	<b>\$ 9,929,798</b>	<b>\$ 255,901</b>	<b>2.65%</b>

Expenses in the Self-Insured Fund are associated with the operation of the Employee Health Center, payment of claims, and insurance settlements. 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 \$200,000 per member per year. Spending on the self-funded employee health care program declined in FY13 and FY14, but is projected to increase in FY17 to \$9.9 million from the revised budget of \$9.6 million in FY16.

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 \$750 contribution per full time employee to the Health Savings Account (HSA) in FY 15 which has remained the same for FY 17. The contribution per full time employee to the HRA account for the Open Access Plan is \$225 in FY17. FY15 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, are not improved from the previous year, or did not provide alternative goal from physician then the employee must pay \$50 per month for health insurance. If an employee is a tobacco user, they must pay \$50 per month as well, although for FY 17 there will be more options for tobacco use discount including health coach visits at the Employee Health and Wellness Center. Both plans encourage consumerism when making health care decisions and help employees save for future health care costs.

On July 1, 2014 the County closed 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 were contracted to other providers. The County offered the EHC service to the employees of the Water and Sewer Authority of Cabarrus County on a contractual basis in FY14. That contract ended in FY15 with the closure of the clinic.

As of January 2015, the temporary employee health clinic was reinstated as one of the first priorities of the new board. A permanent solution for the clinic happened in November 2015 at the original clinic site. Similar services were reinstated

## Fund Summaries

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as well as adding a Nurse/Health Coach to encourage employees to address health issues and live healthier lives. With the reinstatement, the Water and Sewer Authority came back on board as well as a new member, The Town of Mt. Pleasant.

In FY16, the County moved to a self-insured, employee-paid dental coverage plan in order to keep costs down. The employee premiums will remain stable in the plan and the self-funded health insurance will provide financial support for cash flow purposes until the plan is established. It is projected that the fund will be self-supporting within two years of implementation. For FY17, \$409,855 is projected for Dental Insurance Premiums which is a slight increase from the FY16 revised budget of \$401,556.

The primary source of revenue for this fund is insurance premiums paid by the County on behalf of eligible full time employees and retirees, dental premiums paid by employees who select the coverage, and employee's dependents via payroll deduction who participate in the plan.

For FY17, there will be a \$5 charge for employees on the Consumer-Driven Plan (HSA accounts) for each non-preventative care visit at the Cabarrus County Employee Health and Wellness Center, beginning July 1, 2016. This is a requirement of the IRS regulations regarding HSA accounts for non-preventative care to pay some fee for the service. As owners of the clinic, it's the County's responsibility to charge a fee at the Employee Health and Wellness Center site. At \$5, the fee covers the cost of administering the program, with a small portion returning to clinic operations.

# Fund Summaries

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## REVENUES AND EXPENDITURES BY SOURCE & CATEGORY

### WORKERS COMPENSATION AND LIABILITY FUND

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>REVENUES</b>						
SALES & SERVICES	-	-	1,534,000	1,638,328	104,328	6.80%
INVESTMENT EARNINGS	-	-	480	550	70	14.58%
MISCELLANEOUS	-	-	56,000	-	(56,000)	-100.00%
OTHER FINANCING SOURCES	-	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,590,480</b>	<b>\$ 1,638,878</b>	<b>\$ 48,398</b>	<b>3.04%</b>
<b>EXPENDITURES</b>						
OPERATIONS	-	-	1,590,480	1,638,878	48,398	3.04%
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,590,480</b>	<b>\$ 1,638,878</b>	<b>\$ 48,398</b>	<b>3.04%</b>

In July 2015, the County dissolved the Carolina Government Alliance, a non-profit organization that serviced the County's workers compensation and liability insurance plans. As a result of this dissolution, two internal service funds were established on the County's books to track the transactions of this fund. Both insurances are funded by premiums generated by a percentage of the salaries of each county employee covered under the plans. The expenditures of the fund are payment of excess coverage, claims, and administrative support. The County has been very successful in generating savings to the County by administering these self-insured plans.



# Position Summary

TOTAL AUTHORIZED POSITIONS										
	FY 2015 ACTUAL POSITIONS		FY 2016 ADOPTED POSITIONS		FY 2016 REVISED POSITIONS		FY 2017 ADOPTED POSITIONS		REVISED CHANGE POSITIONS	
	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S	POSITIONS	FTE'S
<b>GENERAL GOVERNMENT</b>										
Board of Commissioners	7	3.0000	7	3.0000	7	3.0000	7	3.0000	-	-
County Manager	5	5.0000	5	5.0000	7	7.0000	7	7.0000	-	-
Communications & Outreach	4	3.7000	4	4.0000	4	4.0000	4	4.0000	-	-
Human Resources	5	5.0000	5	5.0000	5	5.0000	5	5.0000	-	-
Tax Administration									-	-
Assessor & Land Records	30	30.0000	30	30.0000	30	30.0000	29	29.0000	(1)	(1.0000)
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	8	8.0000	8	8.0000	8	8.0000	8	8.0000	-	-
Finance	12	11.8000	12	11.8000	10	9.8000	10	9.8000	-	-
Information Technology Services	23	23.0000	26	26.0000	26	26.0000	26	26.0000	-	-
General Services									-	-
Administration	7	7.0000	7	7.0000	6	6.0000	6	6.0000	-	-
Grounds Maintenance	9	9.0000	9	9.0000	9	9.0000	10	10.0000	1	1.0000
Sign Maintenance	2	2.0000	2	2.0000	2	2.0000	2	2.0000	-	-
Building Maintenance	10	10.0000	10	10.0000	10	10.0000	11	11.0000	1	1.0000
Facility Services	27	27.0000	27	27.0000	27	27.0000	27	27.0000	-	-
Fleet Maintenance	6	6.0000	6	6.0000	6	6.0000	6	6.0000	-	-
<b>TOTAL</b>	<b>178</b>	<b>168.2551</b>	<b>181</b>	<b>171.5551</b>	<b>180</b>	<b>170.5551</b>	<b>181</b>	<b>171.5551</b>	<b>1</b>	<b>1.0000</b>
<b>PUBLIC SAFETY</b>										
Sheriff										
Administration & Operations	166	165.7500	168	167.7500	168	167.7500	171	170.7500	3	3.0000
Jail	165	161.6184	166	162.6184	166	162.6184	168	164.6184	2	2.0000
Animal Control	10	10.0000	10	10.0000	10	10.0000	9	9.0000	(1)	(1.0000)
Animal Shelter	-	-	-	-	3	2.7200	4	4.0000	1	1.2800
Courts Maintenance	2	0.7800	2	0.7800	2	0.7800	2	0.7800	-	-
Construction Standards	20	20.0000	24	23.4800	24	23.4800	26	26.0000	2	2.5200
Emergency Management	6	6.0000	6	6.0000	6	6.0000	7	7.0000	1	1.0000
Fire Department	-	-	-	-	-	-	4	4.0000	4	4.0000
Emergency Medical Services	116	88.6900	124	99.0900	124	99.0900	131	109.3100	7	10.2200
<b>TOTAL</b>	<b>485</b>	<b>452.8384</b>	<b>500</b>	<b>469.7184</b>	<b>503</b>	<b>472.4384</b>	<b>522</b>	<b>495.4584</b>	<b>19</b>	<b>23.0200</b>
<b>ECONOMIC &amp; PHYSICAL DEVELOPMENT</b>										
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	-	-
Economic Development Corporation	-	-	-	-	3	3.0000	3	3.0000	-	-
<b>TOTAL</b>	<b>15</b>	<b>15.0000</b>	<b>15</b>	<b>15.0000</b>	<b>18</b>	<b>18.0000</b>	<b>18</b>	<b>18.0000</b>	-	-
<b>ENVIRONMENTAL PROTECTION</b>										
Landfill	5	5.0000	5	5.0000	5	5.0000	5	5.0000	-	-
Waste Reduction	2	2.0000	2	2.0000	2	2.0000	2	2.0000	-	-
<b>TOTAL</b>	<b>7</b>	<b>7.0000</b>	<b>7</b>	<b>7.0000</b>	<b>7</b>	<b>7.0000</b>	<b>7</b>	<b>7.0000</b>	-	-
<b>HUMAN SERVICES</b>										
Veterans Services	4	4.0000	4	4.0000	4	4.0000	4	4.0000	-	-
Human Services										
Administration	9	9.0000	9	9.0000	12	12.0000	12	12.0000	-	-
Transportation	34	33.5000	34	33.5000	34	33.5000	34	33.5000	-	-
Child Welfare	73	73.0000	72	72.0000	72	72.0000	77	77.0000	5	5.0000
Child Support Enforcement	19	19.0000	19	19.0000	19	19.0000	20	20.0000	1	1.0000
Economic Services	120	120.0000	131	131.0000	130	130.0000	136	136.0000	6	6.0000
Community Alternatives Program	6	6.0000	-	-	-	-	-	-	-	-
Adult & Family Services	29	27.9800	30	28.9800	30	28.9800	30	28.9800	-	-
Nutrition	8	4.3500	8	4.3500	8	4.3500	8	4.3500	-	-
Senior Services	5	5.0000	4	4.0000	4	4.0000	4	4.0000	-	-
<b>TOTAL</b>	<b>307</b>	<b>301.8300</b>	<b>311</b>	<b>305.8300</b>	<b>313</b>	<b>307.8300</b>	<b>325</b>	<b>319.8300</b>	<b>12</b>	<b>12.0000</b>
<b>CULTURE &amp; RECREATION</b>										
Active Living & Parks										
Parks	50	18.3953	50	18.5465	17	13.0880	17	13.0880	-	-
Senior Centers	8	5.9500	8	5.9500	8	5.9500	8	5.9500	-	-
Library System	54	42.1000	59	48.5000	59	48.5000	59	48.5000	-	-
Fair	2	1.6700	2	1.6700	2	1.6700	2	1.6700	-	-
<b>TOTAL</b>	<b>114</b>	<b>68.1153</b>	<b>119</b>	<b>74.6665</b>	<b>86</b>	<b>69.2080</b>	<b>86</b>	<b>69.2080</b>	-	-
<b>ALL FUNCTIONS AND DEPARTMENTS</b>										
<b>GRAND TOTAL</b>	<b>1,106</b>	<b>1,013.0388</b>	<b>1,133</b>	<b>1,043.7700</b>	<b>1,107</b>	<b>1,045.0315</b>	<b>1,139</b>	<b>1,081.0515</b>	<b>32</b>	<b>36.0200</b>

# Position Summary

## NEW POSITIONS

Department	Position Requested	Grade	Proposed Positions	Proposed FTE's
<b>Tax Administration</b>	Real Property Appraiser	68	1	1
	Senior Real Property Appraiser (Commercial)	70	1	1
Subtotal			2	2
<b>Infrastructure and Asset Mgmt</b>				
Grounds Maintenance	Grounds Maintenance Worker	58	1	1
Building Maintenance	Building Maintenance Worker	65	1	1
Subtotal			2	2
<b>Sheriff</b>	Civilian Telecommunicator	64	2	2
	Deputy Sheriff (School Resource Officer)	65	1	1
<b>Jail</b>	Deputy Sheriff (Courthouse)	65	2	2
Subtotal			5	5
<b>Construction Standards</b>	Codes Enforcement Officer	67	2	2
Subtotal			2	2
<b>Emergency Management</b>	Emergency Planner	70	1	1
<b>Fire Department<sup>1</sup></b>	Captain	69	1	1
	Lieutenant (Relief Capitan)	67	1	1
	Firefighter	64	2	2
Subtotal			5	5
<b>Emergency Medical Services<sup>2</sup></b>	Crew Chiefs	68	4	4
	Paramedics	66	6	6
Subtotal			10	10
<b>Dept of Human Services</b>				
<b>Child Welfare</b>	Child Welfare Social Work Assessment (SWIAT) <sup>3</sup>	70	3	3
	Child Welfare Administrative Associate	60	1	1
	Child Welfare Social Work Trainer	71	1	1
<b>Child Support Services</b>	Child Support Program Associate	61	1	1
<b>Economic Services</b>	Income Maintenance Supervisor II	68	1	1
	Income Maintenance Caseworker II	64	5	5
Subtotal			12	12
<b>Grand Total Requested</b>			<b>38</b>	<b>38</b>

1. All Fire Department Positions will be hired January 2017
2. Two positions are 12 hour transition Crew Chiefs and two positions are Peak Load Crew Chiefs (Hired January 2017)
3. These 3 SWIAT Positions were approved in May

# Position Summary

## OTHER POSITION CHANGES

Department	Change Requested	Proposed FTE
<b><u>Reclassifications</u></b>		
Tax Administration	Assessment Associate (61) reclass from Temp 9104 to Full Time 9101	0.00
Emergency Medical Services	EMS Crew Chief (Grade 68) to EMS Relief Supervisor (Grade 69)	0.00
Library	Literacy and Volunteer Coordinator (65) to grade (68)	0.00
<b><u>Transfers</u></b>		
Animal Control	1 Animal Control Employee to Animal Shelter Department	0.00
<b><u>Change in Hours</u></b>		
Emergency Medical Services	Part time EMT, Paramedics net change in hours for 9102, 9103	0.92
Animal Shelter	Adoption/Rescue Coordinator, increase from Part-Time .72 Hrs to Full Time	0.280
Construction Standards	Code Enforcement Officer from Part-Time 9103 to Full-Time 9101	0.52
<b>Total Position Change</b>		<b>1.72</b>
<b><u>Deletion</u></b>		
Emergency Medical Services	Delete 1 EMT, 2 Paramedic Part Time Positions	-0.70
Tax Administration	Delete 3 Data Collectors	-3.00
<b>Total Deletions</b>		<b>-3.70</b>



# Five-Year Financial Plan

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The Five-Year Financial Plan is a forecast of revenues and expenditures that begins with the proposed annual budget for the upcoming fiscal year (FY17) and continues for four additional years (through FY21). Using a five-year planning window helps ensure that staff/board of commissioners meet commitments, obligations and anticipated needs in a strategic, fiscally sound manner. The plan encompasses both operating and capital budgets for the General Fund.

The budget forecast within the plan assumes the Board of Commissioners will maintain current levels of service and will remain as such unless the Board takes action to indicate otherwise. Staff also factored economic trends and conditions 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.

### 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."

Estimated General Fund fund-balance on June 30, 2017 is expected to be 33.7% of General Fund expenditures. The County operates under an annual balanced budget where the sum of estimated net revenues and appropriated fund balances is

# Five-Year Financial Plan

equal to appropriations for the fiscal year. The following chart shows estimated FY 2017 fund balance information for all annual funds.

Fund	Estimated Fund Balance		Transfers In	Transfers Out	Expenditures	Projected Fund Balance	
	6/30/2016	Revenue				6/30/2017	
General	78,712,508	231,376,260	2,000,000	720,774	232,655,486	78,712,508	
Landfill	3,317,659	880,910		-	880,910	3,317,659	
Arena & Events Center	1,249,346	888,295	680,774	-	1,569,069	1,249,346	
911 Emergency Telephone System	333,646	658,311	-	-	658,311	333,646	
Workers Comp	5,010,714	1,638,878			1,638,878		
Health/Dental Insurance	4,171,646	9,929,798	-	-	9,929,798	4,171,646	

## FY 2017 inter-fund transfers are proposed as follows:

From Public School Building Fund for debt service payments For school projects	2,000,000
From General Fund to Arena & Events Center Fund for the operation of the Cabarrus Arena and Events Center	680,774
From General Fund to the Community Development Block Grant Fund for Community Development projects	25,000
From General Fund to the Capital Projects Fund for School Feasibility Study	15,000

## FY 16 Estimated General Fund Balance Uses and Assignments

Category	Amount	Explanation
Non Spendable	359,001	Estimate of inventories and prepaid expenses
Restricted	17,002,983	Estimate for Stabilization by State Statute & Restricted Debt Payments
Committed	3,336,167	Unpaid Economic Tax Incentives
Assigned	7,013,468	Amount reserved for future anticipated expenditures
Unassigned	35,412,001	15% board fund balance policy
Unassigned	15,588,888	Estimate of funds available for appropriation
<b>TOTAL</b>	<b>\$78,712,508</b>	

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.

# Five-Year Financial Plan

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.

Fund Balance	FY 15	Est FY 16	Change
Nonspendable for Inventories and prepaid items	\$ 244,553	\$ 359,001	\$ 114,448
Stabilization by State Statute	13,014,171	14,653,933	1,639,762
Restricted for debt payments	1,045,130	2,349,050	1,303,920
Committed for Tax Revaluation	172,493	-	(172,493)
Committed for unpaid tax incentives	-	3,336,167	3,336,167
General Government Assignments	5,155,000	5,000,000	(155,000)
Environmental Protection assignments	688,000	-	(688,000)
Uncompleted previous year project assignments	5,367,329	2,013,468	(3,353,861)
Working Capital 15%	33,844,272	35,412,001	1,567,729
Fund Balance remaining for appropriation	19,902,705	15,588,888	(4,313,817)
<b>Total Fund Balance</b>	<b>79,433,653</b>	<b>78,712,508</b>	<b>\$ (721,145)</b>

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

Property taxes provide 62.9% of the revenue of the General Fund. Staff is basing projections on an ad valorem tax rate of \$0.70 per \$100 of the FY17 assessed value. The County's total taxable property value is estimated at \$21,270,628,690. Total revenues in this category are projected at \$146,714,972, which represents a 6.8% increase from the FY16 budget.

For real property in FY17, the county has gone through a revaluation which anticipates a 3.125% growth on the current values along with normal annual growth of 2.017%. The revenue neutral tax rate is calculated at .6977 versus the FY16 tax rate of .70. The budget staff used 1.8% growth for FY18 and 1.0% for FY19 through FY21. In addition, they used a growth factor of 3% to estimate the effect of revaluation in FY21. Personal property valuations are projected to grow 1% each year. Public service property is estimated to remain stable each year and motor vehicles is estimated to experience a 4% annual growth rate. To calculate the DMV collection rate and all other collection rates for FY17, staff used the previous years' actual collection percentage of 99.99% and 97.08%, respectively.

### 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.

Staff anticipates Register of Deeds fees to increase an additional 13% in FY 17 and 5% each year for FY18 through FY21 and Building Inspection fees to increase an additional 5% each year for FY17 through FY21. Like the FY16 budget, we added personnel to accommodate the increased service demands in construction standards in the FY17 budget.

# Five-Year Financial Plan

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## Sales Taxes

Staff budgeted the FY17 sales tax revenue at \$45,283,453, a 3.90% increase over the FY16 budget. This area has grown and economists project it to increase even more, primarily due to the recovery of the economy and the states sales tax reform efforts, effective January 1, 2014, which expanded the base for sales tax collections. However, in future years, unpredictable sales tax refunds to nonprofits and other government agencies mean conservative sales tax growth projections. County staff continue to work with the N.C. Department of Revenue to research this matter more thoroughly for years beyond FY16. However, until the State makes changes in their reporting capabilities, regulations and policies, sales tax budgeting will remain quite a challenge for all North Carolina counties.

## 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 have reduced receipts in Cabarrus County by about 50%. The General Assembly may consider changing the distribution formula in the future; however, until then, receipts of at least \$2 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. Currently receipts in excess of the annual needs for the budget total \$1,600,000. The County will work with both School systems to determine the use of these funds.

Furthermore, the State limits how counties can use lottery proceeds. Within the State's available options, our local school districts and the County agree to apply lottery proceeds toward the repayment of school construction debt over the entire five-year planning period.

## EXPENDITURES

The adopted General Fund budget for FY17 at \$233,376,260, based on an ad valorem tax rate of \$0.70. This is a \$14,596,110 (5.89%) decrease from the revised FY16 budget or an increase of \$12,784,519 or 5.80% from the FY16 adopted budget. Overall spending for the five years of the planning period reflect changes in the following areas:

1. The Board approved health insurance costs of \$7,722 per employee for FY17, an increase of \$275,230 (\$29,066 for current employees and \$246,164 for the new 38 budgeted positions) for all eligible County employees and retirees. This was an increase of \$30 per employee over FY16.
2. The County will begin making regular payments to our Internal Service Fund for this cost through our regular payroll process. In FY16, the County fully funded the workers compensation fund at a level of \$783,444 per year. The County will continue the same rates in FY17. 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. The FY17 budget includes a cost-of-living adjustment (COLA) of 0.5% and merit pay of up to 2.5% for County staff. The projected budgets for FY18-FY21 include merit increases ranging from 0-2.5% and COLA of 1.0% to 1.5%. Staff estimates the FY17 cost of the merit structure as \$726,000 and the COLA as \$268,000. At the annual planning retreat in January 2016, the board provided this guidance for the budget process for FY17.
4. The adopted FY17 budget includes 38 new positions (see position section of the budget document for a detail listing of positions approved). The highlights of the new position request are two new codes enforcement officers plus the reclassification of one from a part time to full time due to increases in building permits, plan reviews, and

# Five-Year Financial Plan

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5. inspections, 6 in EMS (due to the final 25% portion of the conversion from 24-hour to 12-hour shifts), five positions in child welfare due to the increased case load (three of the positions were approved for recruitment one May 2, 2016 by the Board to meet this critical need). There are also six position requested in economic services due to the Affordable Care Act and Medicaid requirements. Lastly, new to this year's budget was the addition of a Fire Department, which will work with the existing Emergency Management Department. Four positions were approved, which were: Captain, Lieutenant and two Firefighters. The budget eliminates three data collectors from tax administration due to the completion of the 2017 revaluation project. These change will be effective July 1, 2017. The total cost of these changes is approximately \$1,549,041 including benefits.
6. The County will begin making debt payments of \$7,024,013 on the repayment of Limited Obligation Bonds for the construction of Mt. Pleasant Middle School, Kannapolis Middle School, and Royal Oaks Elementary School.
7. The County has also made an effort to increase the current expense allocation to the Cabarrus and Kannapolis public education systems. Over the next five years, this includes operations, such as utility cost, employee benefit changes, and state salary matches for local positions. We placed additional emphasis on funding teacher supplements and salary increases for non-certified staff. In addition, the County also addresses additional funding for the opening of Odell 3-5 and Kannapolis Middle School. The other two schools are replacement schools and will have minimal changes in their operational needs. The final area of increase for the schools was in Building and Grounds Maintenance. The County added \$999,800 for both school districts to fund the repairs and maintenance projects estimated in the \$25,000 and below cost range. The County is also working with the Schools to address there large repair and maintenance project list.
8. Economic development incentives are on a schedule based on estimates of when the businesses will complete their capital projects, taxes paid and grant requests submitted and, therefore, vary widely from year to year. This is different than in the past and as a result will free up additional operating funds.
9. The final highlighted area of the five-year plan is funding for capital projects. The plan funds the local school districts and Rowan-Cabarrus Community College at a slight increase from the previous year at, \$1,370,000. The County has several of its own projects located in the Capital Improvements Section of the budget totaling \$5,698,875.

## Debt Service

Servicing the County's debt is estimated at 19.95% percent of General Fund spending in FY17.

During FY15, The Board approved a \$9 million for the Advanced Technology Center for Rowan-Cabarrus Community College (RCCC). The voters approved to issue all \$9,000,000 on the November 2014 ballot. The County has set aside architect and engineering fees so that RCCC can begin design once a site is selected. At this time, no time frame has been established to issue this debt.

Cabarrus County Schools has also submitted a 10 year plan for school construction needs and Kannapolis City Schools and Rowan Cabarrus Community has submitted a 5 year plan for their needs. The County is working with the schools systems, county capital needs and the Community Colleges to take all the capital needs of the community and generate a plan to fund these needs. The first steps will be taken during the FY17 budget. The County will define the revenue streams available and potential future revenue options (some pending state decisions) to fund these projects.

# Five-Year Financial Plan

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## 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 three new/replacement educational facilities and strives to meet the growing needs of the County, the school systems and the community college, while maintaining adequate General Fund reserves and a reasonable tax rate.

As we continue to work together and develop a plan, we can begin to address the substantial needs of our fast growing community.

As a final note, it is important to mention that revenue projections in these plans assume continuing improvement in the economy. In the absence of such improvement, considerable adjustments will be required to meet the expected demands.

# Five Year Financial Plan - Final

## GENERAL FUND

<u>Budgeted Revenues for:</u>	Revaluation Year				
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Amended Budget less one time revenues from the previous fiscal year	\$ 221,461,981	\$ 231,376,260	\$ 235,468,928	\$ 238,534,107	\$ 241,665,812
<b>Ad valorem</b>					
Change resulting from Revaluation (3.125%-FY17, 3%-FY21)	3,581,142				3,717,259
Growth in tax base (2.017%FY17,1.8%FY18,1.0% FY19/21)	3,104,083	2,677,835	1,832,959	1,866,697	1,901,390
<b>Other Taxes</b>					
Growth in Sales taxes (2.5% FY17-FY18, 2% FY19-FY21)	1,662,538	1,093,241	896,458	914,387	932,675
<b>Permits &amp; Fees</b>					
Ambulance Fees (3% FY17, 1% FY18-FY21)	355,921	47,748	48,226	48,708	49,195
Building Inspection Fees (5% FY17-FY21)	135,000	144,426	151,648	159,230	167,192
Register of Deeds Fees (13% FY17, 5% FY18 - FY21)	281,000	129,418	135,888	142,683	149,817
<b>Other</b>					
Increase (Decrease) in other Revenues	794,595	-	-	-	-
<b>Total Re-occurring Revenues</b>	<b>231,376,260</b>	<b>235,468,928</b>	<b>238,534,107</b>	<b>241,665,812</b>	<b>248,583,340</b>
<b>One Time Revenue Sources</b>					
Lottery Proceeds	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Fund Balance Appropriated	-	-	-	-	-
<b>Total One-time Revenues</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Total Revenues</b>	<b>233,376,260</b>	<b>237,468,928</b>	<b>240,534,107</b>	<b>243,665,812</b>	<b>250,583,340</b>
<b>Budgeted Expenditures for:</b>					
Amended Budget less one time expenditures from the previous fiscal year	233,376,260				
<b>County Services</b>					
New Position Request	1,215,041				
EMS transition of 25% staff 24 hours/12 hour shift	334,000				
Staffing Increases - Midland Library		72,135			
Merit increase - 1.35% average Increase	726,000	743,153	760,717	782,552	805,013
Cost of Living Adjustment - FY17(.5), 18-19(1.0), 20-21(1.5)	268,000	545,033	557,915	856,652	881,240
Health Insurance Increase FY17(3.2%), 18-21(5%)	29,066	30,519	32,045	33,648	35,330
<b>Debt</b>					
Retirement of Debt Service	(1,492,780)	(1,495,600)	(2,089,984)	(2,808,571)	(1,403,844)
New Debt for RCCC - Advanced Tech Building					
New Debt for Royal Oaks, Mt Pleasant Middle, KMS (est.)	7,024,013				
<b>Schools</b>					
Additional Current Expense Funding	4,260,925	4,231,240			
<b>Other</b>					
CHA Funding request	331,521				
Increases/Decreases in Contingency	2,667,259				
RCCC Funding Request	77,871				
Increases/Decreases in Incentive Payments	187,500	714,550	15,933	(694,505)	(292,828)
<b>Total Re-occurring Expenditures</b>	<b>232,006,260</b>	<b>236,847,290</b>	<b>236,123,916</b>	<b>234,293,692</b>	<b>234,318,603</b>
<b>Funding for Capital Projects/ One-time Expenditures</b>					
Capital Improvement Plan - Education - General Fund	1,370,000	1,220,000	1,220,000	1,220,000	1,220,000
Capital Improvement Plan - County - General Fund		-	-	-	-
Capital Improvement Plan - Schools - FMD					
<b>Total Capital/One-time Expenditures</b>	<b>1,370,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>	<b>1,220,000</b>
<b>Total Expenditures</b>	<b>\$ 233,376,260</b>	<b>\$ 238,067,290</b>	<b>\$ 237,343,916</b>	<b>\$ 235,513,692</b>	<b>\$ 235,538,603</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ -</b>	<b>\$ (598,362)</b>	<b>\$ 3,190,190</b>	<b>\$ 8,152,120</b>	<b>\$ 15,044,737</b>
<b>Estimated Unassigned Fund Balance (changes)</b>	<b>\$ -</b>	<b>\$ (598,362)</b>	<b>\$ 2,591,828</b>	<b>\$ 10,743,948</b>	<b>\$ 25,788,685</b>
<b>Property Tax Rate</b>	<b>\$ 0.70/ 100</b>				
Total Debt Service Payments as a % of Current Budget	\$ 46,264,934	\$ 44,769,334	\$ 42,679,350	\$ 39,870,779	\$ 38,466,935
	19.94%	18.90%	18.07%	17.02%	16.42%



# Capital Improvement Plan

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## 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 1.78%. At March 31, 2016, the County's legal debt limit is \$1,230,426,497. The actual applicable outstanding debt is expected to be \$353,371,570 or 28.7% of the legal debt limit, which equates to \$1839.49 per capita (192,103 Certified number for 2015), comprised of \$65,220,000, in General Obligation (G.O) debt, \$285,040,000 in Certificates of Participation, no installment financing and \$2,745,712 in capital leases.

A review of FY 17 planned capital projects and available revenue sources reveals that \$ 1,220,000 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. 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 2017-2020 total \$310,429,499. This includes: \$7,485,000 from the General Fund, \$125,000 in Multi-year funds, \$13,361,121 in debt, \$6,980,000 in grants, \$260,780,233 in funding to be determined and \$21,698,145 from the Capital Reserve fund.

Five year planning by service area is as follows:

# Capital Improvement Plan

## CAPITAL IMPROVEMENT PLAN BY PROJECT

	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
<b>GENERAL GOVERNMENT</b>							
Tax Collector's Front Counter/Public Meeting Room	153,500						
Elections Voting Equipment			348,100				
Grounds Division Relocation							160,000
Governmental Center Chiller Replacement	175,000		197,000				
Parking Deck - Downtown Area	75,000	150,000	5,275,000				
Fleet Maintenance Addition / Expansion			75,000	2,200,000			
Cabarrus County Schools/IAM Warehouse		2,000,000					
IAM Land Acquisition							6,000,000
Information Technology Services County Website		250,000	250,000				
Renovation of 2325 Lake Concord Road	18,000	195,000					
<b>TOTAL</b>	<b>\$ 421,500</b>	<b>\$ 2,595,000</b>	<b>\$ 6,145,100</b>	<b>\$ 2,200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,160,000</b>
<b>PUBLIC SAFETY</b>							
Firing Range Renovations		50,000	300,000				
Detention Center Security, Software and Hardware Upgrades for							
Door Access and Security Camera Network	700,000	60,000	60,000	60,000			
Courthouse Expansion / Relocation		100,000	800,000		59,100,000		
Public Safety Training Facility		90,000					14,100,000
EMS Headquarters Base			400,000	3,650,000			
Emergency Equipment Warehouse				256,000	1,876,600		
EMS relocation of unit to Concord Fire Station 10 co-location		375,000					
<b>TOTAL</b>	<b>\$ 700,000</b>	<b>\$ 300,000</b>	<b>\$ 1,935,000</b>	<b>\$ 3,966,000</b>	<b>\$ 60,976,600</b>	<b>\$ -</b>	<b>\$ 14,100,000</b>
<b>ECONOMIC AND PHYSICAL DEVELOPMENT</b>							
Prime Farmland Soil		125,000					
Back Creek Gabbro Hill							100,000
Butcher Branch Forest							700,000
Charity Church Hardwood Forest							4,000,000
Clarke Creek Heron Rookery							615,000
Coddle Creek Reservoir							4,900,000
Hartsell Road Mesic Forest							190,000
Reed Gold Mine							2,500,000
Riparian Buffers/Floodplains Conservation							500,000
Schweinitz Sunflower Sites							250,000
Significant Natural Heritage Areas - Miscellaneous							200,000
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,955,000</b>
<b>HUMAN SERVICES</b>							
Human Services Building							30,000,000
Human Services Building HVAC			120,000				
Renovation of Space for New Child Support Area	129,000						
<b>TOTAL</b>	<b>\$ 129,000</b>	<b>\$ -</b>	<b>\$ 120,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000,000</b>
<b>CULTURE AND RECREATION</b>							
Camp T.N. Spencer Park							3,152,908
Carolina Thread Trail		50,000	1,000,000				23,950,000
Frank Liske Park Artificial Turf (by GSA)				1,800,000	10,000	1,740,000	2,270,000
Frank Liske Park Mini Golf		910,000					
Frank Liske Park Multi-Projects			100,000	1,000,000			3,050,000
Frank Liske Park Overflow Parking Lot	165,000						
Frank Liske Park Western Playground Restroom Facility		375,000					
Frank Liske Park Multi-Use Synthetic Turf Fields							2,980,000
Frank Liske Park Playground Replacements			160,000	100,000			
Frank Liske Park Barn Restroom Additions		102,000					
Northeast Cabarrus Community Park			1,500,000				6,175,000
Park Land Acquisition							28,800,000
Robert Wallace Park	916,537	1,769,375	850,000	500,000			5,475,625
School Park Projects Miscellaneous				1,025,000			5,000,000
Vietnam Veterans Park			385,000				3,425,000
Vietnam Veterans Park-Restroom Facility							
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch and Senior Center			2,500,000				13,750,000
Southern Cabarrus Senior Center							3,490,000
Arena Aisle Safety Lighting		185,000					
Arena Event Center Entrance				140,000			
Arena Marquee Replacement & Sign Enhancements		112,500					
Arena Pave Front Overflow Lot				145,000			
Arena Cabarrus Rooms Restroom Renovation		100,000					
Kitchen Goods Storage Building Replacement			105,000				
<b>TOTAL</b>	<b>\$ 1,081,537</b>	<b>\$ 2,693,875</b>	<b>\$ 7,250,000</b>	<b>\$ 3,870,000</b>	<b>\$ 1,110,000</b>	<b>\$ 1,740,000</b>	<b>\$ 101,974,533</b>

## Capital Improvement Plan

### CAPITAL IMPROVEMENT PLAN BY PROJECT

	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
<b>EDUCATION</b>							
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
Land Purchase for New Facilities		5,145,000					
Mt. Pleasant Middle School Replacement	31,632,692	1,818,308					
Replacement of Royal Oaks Elementary	21,356,100	1,607,400					
<b>Subtotal Cabarrus County Schools</b>	<b>\$ 54,008,792</b>	<b>\$ 9,590,708</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>
Kannapolis City Schools							
Kannapolis Intermediate School Renovation		850,000					
Capital Outlay Expense Funding	100,000	100,000	100,000	100,000	100,000	100,000	100,000
New Kannapolis Middle School	40,600,519	2,817,629					
<b>Subtotal Kannapolis City Schools</b>	<b>\$ 40,700,519</b>	<b>\$ 3,767,629</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Rowan Cabarrus Community College							
Continuing Business Technical Center			184,075				
Campus Renovations, Safety, Security							
Continuing Business Technical Center							
A/C Units Replacement Phase II		105,000	100,000	98,000			
Capital Outlay Expense Funding	100,000	250,000	100,000	100,000	100,000	100,000	100,000
Additional South Campus Building		2,229,439	13,361,121	1,427,419			12,000,000
<b>Subtotal RCCC</b>	<b>\$ 100,000</b>	<b>\$ 2,768,514</b>	<b>\$ 13,561,121</b>	<b>\$ 1,625,419</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 12,100,000</b>
<b>TOTAL SCHOOLS</b>	<b>\$ 94,809,311</b>	<b>\$ 16,126,851</b>	<b>\$ 14,681,121</b>	<b>\$ 2,745,419</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>	<b>\$ 13,220,000</b>
<b>ALL FUNCTIONS AND PROJECTS</b>							
<b>GRAND TOTAL</b>	<b>\$ 97,141,348</b>	<b>\$ 21,840,726</b>	<b>\$ 30,011,221</b>	<b>\$ 12,901,419</b>	<b>\$ 63,306,600</b>	<b>\$ 2,960,000</b>	<b>\$ 179,409,533</b>

## Capital Improvement Plan

### CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
<b>Capital Reserve Funds to Construction/Renovation Fund</b>							
Parking Deck Downtown Area	75,000	150,000					
Cabarrus County Schools/IAM Warehouse		2,000,000					
Courthouse Expansion/Relocation		100,000					
Additional South Campus Building		2,229,439		1,427,419			
Mt. Pleasant Middle School Replacement	2,499,692	1,818,308					
Replacement of Royal Oaks Elementary	1,589,100	1,607,400					
New Kannapolis Middle School	2,300,519	2,817,629					
Land Purchase for New Facilities		5,145,000					
Kannapolis Intermediate School Renovation		850,000					
Continuing Business Technical Center							
Campus Renovations, Safety, Security		184,075					
Continuing Business Technical Center							
A/C Units Replacement Phase II		105,000					
Information Technology Services County Website		250,000					
Rob Wallace Park		1,769,375					
Frank Liske Park Barn Restroom Additions		102,000					
Training and Firing Range Renovations		50,000					
Public Safety Training Center		75,000					
Carolina Thread Trail		50,000					
Frank Liske Park Western Playground Restroom Facility		375,000					
Arena Aisle Safety Lighting		185,000					
Arena Marquee Replacement & Sign Enhancements		112,500					
Arena Cabarrus Rooms Restroom Renovations		100,000					
Renovation of 2325 Lake Concord Road		195,000					
<b>Subtotal</b>	<b>\$ 6,464,311</b>	<b>\$ 20,270,726</b>	<b>\$ -</b>	<b>\$ 1,427,419</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>To Be Funded</b>							
Elections Voting Equipment		348,100					
Grounds Division Relocation							160,000
Governmental Center Chiller Replacement		197,000					
Parking Deck Downtown Area		5,275,000					
IAM Land Acquisition							6,000,000
Frank Liske Park Playground Replacements			160,000	100,000			
Training and Firing Range Renovations		300,000					
Detention Center Security, Software and Hardware							
Upgrades for Door Access and Security Camera Network		60,000	60,000				
Courthouse Expansion/Relocation		800,000					59,100,000
Public Safety Training Center							14,100,000
EMS Headquarters Base		4,050,000					
Back Creek Gabbro Hill Significant Natural Heritage Area							50,000
Butcher Branch Forest Significant Natural Heritage Area							350,000
Charity Church Hardwood Forest Significant Natural Heritage Area							2,000,000
Clarke Creek Heron Rookery Significant Natural Heritage Area							315,000
Coddle Creek Reservoir Significant Natural Heritage Area							2,450,000
Hartsell Road Mesic Forest Significant Natural Heritage Area							95,000
Reed Gold Mine Significant Natural Heritage Area							1,250,000
Riparian Buffers/Floodplains Conservation							250,000
Schweinitz Sunflower Sites Significant Natural Heritage Area							125,000
Significant Natural Heritage Areas - Miscellaneous Conservation							150,000
Human Services Building							30,000,000
Human Services Building HVAC		120,000					
Carolina Thread Trail		1,000,000					23,950,000
Frank Liske Park - Artificial Turf for Fields at Existing Soccer Complex			1,800,000	10,000	1,740,000		2,270,000
Frank Liske Park - Mini-golf, restrooms, concessions, and office building		910,000					
Frank Liske Park - Multi Projects			100,000	1,000,000			3,050,000
Northeast Cabarrus Community Park		1,500,000					6,175,000
Park Land Acquisition							28,800,000
Robert Wallace Park	566,537	850,000	500,000				5,475,625
School Park Projects Miscellaneous							5,000,000
Vietnam Veterans Park			1,025,000				3,425,000
Vietnam Veterans Park - Restroom Facility (new)		385,000					
Mt. Pleasant Library Expansion							456,000
West Cabarrus Library Branch and Senior Center							13,750,000
Southern Cabarrus Senior Center							3,490,000
Arena Event Center Entrance		140,000					
Frank Liske Park Multi-use Synthetic Turf Fields							2,980,000
Camp T.N. Spencer Park							3,152,908
Information Technology Services County Website		250,000					
Fleet Maintenance Addition/Expansion		75,000	2,200,000				
Emergency Equipment Warehouse			256,000	1,876,600			
West Cabarrus Library Branch and Senior Center		2,500,000					
Arena Pave Front Overflow Lot			145,000				
Kitchen Goods Storage Building Replacement		105,000					
Continuing Business Technical Center							
A/C Units Replacement Phase II		100,000	98,000				
Additional South Campus Building							12,000,000
EMS Relocation of unit to Concord Fire Station 10 co-locator		375,000					
<b>Subtotal</b>	<b>\$ 566,537</b>	<b>\$ -</b>	<b>\$ 19,080,100</b>	<b>\$ 6,604,000</b>	<b>\$ 2,986,600</b>	<b>\$ 1,740,000</b>	<b>\$ 230,369,533</b>

## Capital Improvement Plan

### CAPITAL IMPROVEMENT PLAN BY FUNDING SOURCES

	FY 2016 Adopted	FY 2017 Requested	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
<b>Grants</b>							
Back Creek Gabbro Hill Significant Natural Heritage Area							50,000
Butcher Branch Forest Significant Natural Heritage Area							350,000
Charity Church Hardwood Forest Significant Natural Heritage Area							2,000,000
Clarke Creek Heron Rookery Significant Natural Heritage Area							300,000
Coddle Creek Reservoir Significant Natural Heritage Area							2,450,000
Hartsell Road Mesic Forest Significant Natural Heritage Area							95,000
Reed Gold Mine Significant Natural Heritage Area							1,250,000
Riparian Buffers/Floodplains Conservation							250,000
Schweinitz Sunflower Sites Significant Natural Heritage Area							125,000
Detention Center Security, Software and Hardware							
Upgrades for Door Access and Security Camera Network		60,000					
Significant Natural Heritage Areas - Miscellaneous Conservation							50,000
Rob Wallace Park	350,000						
<b>Subtotal</b>	<b>\$ 350,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,920,000</b>
<b>General Fund</b>							
Tax Collector's Front Counter/Public Meeting Room	153,500						
Government Center Chiller Replacement	175,000						
Detention Center Security, Software and Hardware Upgrades for Door Access	700,000						
Public Safety Training Center		15,000					
Frank Liske Park Overflow Parking Lot	165,000						
Cabarrus County 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
KCS Capital Outlay Funding	100,000	100,000	100,000	100,000	100,000	100,000	100,000
RCCC Capital Outlay Expense Funding	100,000	250,000	100,000	100,000	100,000	100,000	100,000
Renovation of 2325 Lake Concord Road		18,000					
<b>Subtotal</b>	<b>\$ 2,431,500</b>	<b>\$ 1,385,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>	<b>\$ 1,220,000</b>
<b>Multi Year Fund</b>							
Prime Farmland Soil		125,000					
Renovation of Space for New Child Support Area	129,000						
<b>Subtotal</b>	<b>\$ 129,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Debt</b>							
Additional South Campus Building			13,361,121				
Mt. Pleasant Middle School Replacement	29,133,000						
Replacement of Royal Oaks Elementary	19,767,000						
New Kannapolis Middle School	38,300,000						
<b>Subtotal</b>	<b>\$ 87,200,000</b>	<b>\$ -</b>	<b>\$ 13,361,121</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Grand Total</b>	<b>\$ 97,141,348</b>	<b>\$ 21,840,726</b>	<b>\$ 33,661,221</b>	<b>\$ 9,251,419</b>	<b>\$ 4,206,600</b>	<b>\$ 2,960,000</b>	<b>\$ 238,509,533</b>

# Capital Improvement Plan

Department:	Tax Collector
Function:	General Government
Project Title:	Tax Collector's Front Counter Renovations & Public Meeting Room Construction
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 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 has operated in an open counter environment in which 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. With the downturn in the economy which has required an increase in enforced collection actions including foreclosure, the 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 position. This project aligns with BOC Goal 3. It provides a service that requires protecting 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design	10,000						
Land/Acquisition							
Construction	135,000						
Building Improvements							
Equipment							
Other	8,500						
<b>Total</b>	<b>\$ 153,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funding Sources</b>							
General Fund	153,500						
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	<b>\$ 153,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Board of Elections  
**Function:** General Government  
**Project Title:** Elections Voting Equipment  
**Total Cost:** \$ 348,100



## 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 \$5,900/machine. There are 59 machines for a total of \$348,100. This request is delayed due to the state evaluating new elections equipment options.

## 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 that much more likely. Since the Presidential primaries are in FY 2016, this would be another level of difficulty to manage. We purchased 4 of the new tabulators for use at early voting in November 2014.

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment			348,100				
Other							
<b>Total</b>	\$ -	\$ -	\$ 348,100	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			348,100				
<b>Total</b>	\$ -	\$ -	\$ 348,100	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies			7,000				
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Infrastructure and Asset Management
Function:	General Government
Project Title:	Grounds Division Relocation
Total Cost:	\$ 160,000



## 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 are stored in the same building that houses the employees, offices, and break rooms without proper ventilation. 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design								15,000
Land/Acquisition								
Construction								145,000
Building Improvements								
Equipment								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Funding Sources								
General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								160,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000
Operating Budget Impact								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Infrastructure and Asset Management
<b>Function:</b>	General Government
<b>Project Title:</b>	Governmental Center Chiller Replacement
<b>Total Cost:</b>	\$ 372,000



## Project Description

Replace (2) chillers 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 chillers that currently service the Governmental Center are original to the building which was built in 1989. We will receive over 25 years of good operation from the chillers but replacement is needed. One replacement was proposed for FY16 and the other for FY18

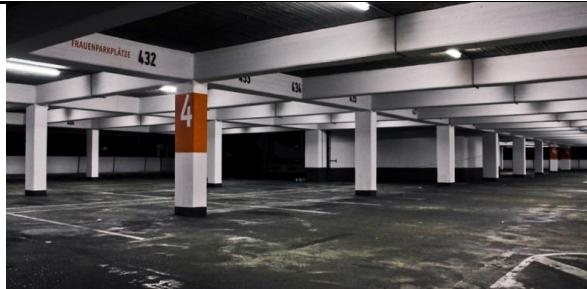
## Impact If Not Funded and Maximum Time it Can be Delayed

If not funded, system failure will result in the in-ability to provide cooling to the Governmental Center. The new chiller will be 10-15% more efficient, although in the first 5-years the warranty would erase these savings.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design			12,000				
Land/Acquisition							
Construction							
Building Improvements							
Equipment	175,000		185,000				
Other							
<b>Total</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 197,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Funding Sources							
General Fund	175,000						
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			197,000				
<b>Total</b>	<b>\$ 175,000</b>	<b>\$ -</b>	<b>\$ 197,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

**Department:** Infrastructure and Asset Management  
**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, i.e. 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 parking 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 Barbick and Corban Avenues with ingress/egress from both 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. There is a possibility that the City of Concord may participate in this project.

## 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: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	FY 2016		FY 2017		FY 2018		FY 2019		FY 2020		FY 2021		Future Years
Project Costs	Adopted	Adopted	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Planning	Years
Planning/Design													
Land/Acquisition													
Construction	75,000		150,000		5,275,000								
Building Improvements													
Equipment													
Other													
<b>Total</b>	\$ 75,000	\$ 150,000	\$ 5,275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Funding Sources													
General Fund													
Capital Reserve Fund	75,000		150,000										
Multi Year Fund													
Debt													
Grants													
Permits/Fees													
Other-TBD					5,275,000								
<b>Total</b>	\$ 75,000	\$ 150,000	\$ 5,275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Budget Impact													
Salaries & Benefits													
Materials & Supplies													
Contracts & Services													
Capital Outlay													
Other													
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

# Capital Improvement Plan

Department:	Infrastructure and Asset Management
Function:	General Government
Project Title:	Fleet Maintenance Addition/Expansion
Total Cost:	\$ 2,275,000



## Project Description

Expansion of Fleet Maintenance will be necessary as the fleet expands and as other services such as tire work are brought in house. Another option that will be considered is expansion in cooperation with Cabarrus County Schools.

## 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. When the original building was built we had 250 pieces of rolling stock, we now service over 500 rolling stock. An additional building 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. We need to look at an additional building with 2 large lifts and 6 small lifts with a large enough space for true parts room. The available area for an additional building at the current location may prove to be an issue with a building with this size footprint, we may have to look at land acquisition elsewhere.

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: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design			75,000				
Land/Acquisition							
Construction				2,000,000			
Building Improvements							
Equipment				200,000			
Other							
<b>Total</b>	\$ -	\$ -	\$ 75,000	\$ 2,200,000	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			75,000	2,200,000			
<b>Total</b>	\$ -	\$ -	\$ 75,000	\$ 2,200,000	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Infrastructure and Asset Management
Function:	General Government
Project Title:	Land Acquisition (New)
Total Cost:	\$ 6,000,000



## Project Description

Land acquisition for future government buildings.

## Background & Justification/Status

As the county grows in population real estate is being obtained for both commercial and residential growth. The increased population growth and the decrease in available property requires that the county strategically evaluate current available properties and acquire.

## Impact If Not Funded and Maximum Time it Can be Delayed

Lack of convenient location for public service providing agencies and infrastructure providing services.

Type: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Planning/Design								
Land/Acquisition								
Construction								
Building Improvements								
Equipment								
Other								6,000,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
Funding Sources								
General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								6,000,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
Operating Budget Impact								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Infrastructure and Asset Management
Function:	Culture & Recreation
Project Title:	FLP Multi-use Synthetic Turf Fields (New)
Total Cost:	\$ 2,980,000



## Project Description

Design and construction of two (2) synthetic turf fields at Frank Liske Park (FLP) near the existing tennis courts. Fields would have fencing, lighting, and restroom facility.

## Background & Justification/Status

Project has been discussed by the county and CVB for several years. Many tournaments and weekend games could be scheduled at such a complex including lacrosse, ultimate frisbee, soccer, kickball, and flag football.

## Impact If Not Funded and Maximum Time it Can be Delayed

N/A

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects					
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs									
Planning/Design									160,000
Land/Acquisition									
Construction									2,800,000
Building Improvements									
Equipment									20,000
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 2,980,000</b>
<b>Funding Sources</b>									
General Fund									
Capital Reserve Fund									
Multi Year Fund									
Debt									
Grants									
Permits/Fees									
Other-TBD									2,980,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 2,980,000</b>
<b>Operating Budget Impact</b>									
Salaries & Benefits									
Materials & Supplies									
Contracts & Services									
Capital Outlay									15,000
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 15,000</b>

# Capital Improvement Plan

**Department:** Infrastructure and Asset Management  
**Function:** Culture & Recreation  
**Project Title:** FLP Playground Replacements (New)  
**Total Cost:** \$ 260,000



## Project Description

Replacement of various portions and equipment on the five (5) playgrounds located at Frank Liske Park (FLP)

## Background & Justification/Status

Playground equipment is aging out in terms of replacement parts and UV caused deterioration. Recommend equipment replacement for several of the main sections of the various playgrounds

## Impact If Not Funded and Maximum Time it Can be Delayed

Public Safety concern

Project Costs	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment				160,000		100,000	
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ 160,000	\$ 100,000	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				160,000		100,000	
<b>Total</b>	\$ -	\$ -	\$ -	\$ 160,000	\$ 100,000	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Infrastructure and Asset Management  
**Function:** Culture & Recreation  
**Project Title:** FLP Barn Restroom Additions (New)  
**Total Cost:** \$ 102,000



## Project Description

Construction of a men's and women's restroom facility on the exterior of the Frank Liske Park (FLP) Barn.

## Background & Justification/Status

Currently the only restrooms in the Frank Liske Park Barn (FLP) are located inside the building. These are the only restrooms in this area that serves playground, shelters, volleyball, and two (2) barn exterior sheds that can be rented. Public has to enter the actual barn to use restroom facilities which proves to be an issue when the barn interior has been rented to another group. Overall the number of fixtures in the building is inadequate for the amount of public served by the area and the amenities that have been added to the area.

## Impact If Not Funded and Maximum Time it Can be Delayed

Lack of convenient and adequate restroom facilities for both visiting public and groups that have rented an amenity

New Requests			Approved Projects							
Type: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Replacement	FY 2016		FY 2017		FY 2018		FY 2019	FY 2020	FY 2021	Future Years
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning				
Planning/Design			12,000							
Land/Acquisition										
Construction										
Building Improvements			90,000							
Equipment										
Other										
<b>Total</b>	\$ -	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources										
General Fund										
Capital Reserve Fund			102,000							
Multi Year Fund										
Debt										
Grants										
Permits/Fees										
Other-TBD										
<b>Total</b>	\$ -	\$ 102,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact										
Salaries & Benefits										
Materials & Supplies			1,500							
Contracts & Services										
Capital Outlay										
Other										
<b>Total</b>	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Infrastructure & Asset Management	
Function:	General Government	
Project Title:	Cabarrus County Schools and Cabarrus County Infrastructure & Asset Management Shared Warehouse (New)	
Total Cost:	\$ 2,000,000	

## Project Description

A warehouse and office space nearing 100,000 square feet located centrally in Concord and providing complete warehouse space for Cabarrus County Schools and Cabarrus County Infrastructure and Asset Management.

## Background & Justification/Status

Alignment of materials storage for Cabarrus County schools and Cabarrus County government. Stored materials to include maintenance and custodial supplies, small equipment, furniture, surplus materials, Emergency Management supplies, various county departments materials. Office space will allow for relocation of Infrastructure and Asset Management staff from current location at 242 General Services Drive and allow for conference room space, plan room, and workshop which currently do not exist at the current location. Fenced in lot at the rear of the building will allow exterior storage of emergency generators and equipment currently located at leased warehouse and Fleet Maintenance.

## Impact If Not Funded and Maximum Time it Can be Delayed

Continued lease costs for various storage facilities as well as increase in fuel costs for transport in between locations.

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs								
Planning/Design								
Land/Acquisition			1,700,000					
Construction								
Building Improvements			300,000					
Equipment								
Other								
<b>Total</b>	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund			2,000,000					
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Information Technology Services  
**Function:** General Government  
**Project Title:** County Website (New)  
**Total Cost:** \$ 500,000



## Project Description

Vendor will provide professional services for the graphics, design, development, testing and employment of the new responsive in design county websites with an enterprise content management system. This effort will include creating an information architecture and content management strategy and governance process for the county, configuring each department's site and providing both technical/functional training to county staff. The main objectives of this project will be to: deliver a modern and responsive website that provides the best value for Cabarrus County, deliver website that provides customers with ease of access, navigation, and find-ability, deliver a content management system that enables non-technical resources to manage websites in an easy and efficient manner.

## Background & Justification/Status

The current county website was developed in 2010 and is not responsive in design and therefore is not mobile device friendly. The current site was designed for larger desktop screens. When displayed on a tablet or smartphone devices the pages render very small to fit the smaller device screen and this leads to navigation, content consumption and find-ability challenges for our customers. Ender Analysis research firm states that US mobile device access of the internet passed personal computer in January of 2014. This trend has continued placing pressure on organizations to approach digital delivery of information with a mobile-first methodology. We need to embrace mobility and build websites with mobility as their core, providing a quality user experience for our digital consumers that is device agnostic.

## Impact If Not Funded and Maximum Time it Can be Delayed

Continue to use current website platform with limited mobility functionality and access.

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement				Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design		250,000	250,000				
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		250,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			250,000				
<b>Total</b>	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Infrastructure and Asset Management
Function:	General Government
Project Title:	Renovation of 2325 Lake Concord Road (New)
Total Cost:	\$ 195,000



## Project Description

Design and minor renovations to former Parks & Recreation building at 2325 Concord Lake Road in Concord, NC to meet current building and ADA code while allowing two county supported groups to utilize spaces.

## Background & Justification/Status

In order to occupy this public building several ADA and code improvements need to be made including renovations to the concrete curbing, parking lot, restrooms, access, cabinetry, and door hardware. In addition to the those renovations the interior finishes will be replaced including carpet, paint, and some areas of the ceiling.

## Impact If Not Funded and Maximum Time it Can be Delayed

The potential users are in need of space during calendar year 2016. If these renovations are not made, they will need to explore other options and the building could be marketed as is.

New Requests			Approved Projects				
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design	18,000						
Land/Acquisition							
Construction		195,000					
Building Improvements							
Equipment							
Other							
<b>Total</b>	<b>\$ 18,000</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Funding Sources							
General Fund	18,000						
Capital Reserve Fund		195,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	<b>\$ 18,000</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Emergency Medical Services
Function:	Public Safety
Project Title:	EMS relocation of unit to Concord Fire Station 10 co-location (New)
Total Cost:	\$ 375,000



## Project Description

Cabarrus County EMS has been invited to share a portion of a newly-proposed Fire Station 10 with the City of Concord. The 50-year lease will allow EMS to sustain a rapid and effective response to the western area of Cabarrus County. Currently, the EMS unit proposed to be moved is located in the Concord Fire Station 5. Project initiation is expected in FY 18. This project will result in continued co-location of Concord Fire and Cabarrus EMS resources resulting in a cost reduction while maintaining response capabilities. Location will be near the intersection of Harris and Poplar Tent Roads.

## Background & Justification/Status

This area has been served by units responding from Pitt School Rd and Barr Rd. This placement will reduce response times to the western area of the county as a result of a redistribution of current resources. This project reflects a move of personnel and equipment. The proposed location of this move in combination with the recently opened co-location off Weddington Road would allow more efficient service to the western parts of the County.

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 at this time.

## Impact If Not Funded and Maximum Time it Can be Delayed

The potential to partner with Concord City on the project may not be available if it is not funded in the requested timeframe. The co-location on Pitt School Rd would continue as long as the fire station remains active. Once the fire station becomes inactive, a new location for EMS will need to be identified.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other - Lease					375,000		
<b>Total</b>	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Constr. & Renov. Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				375,000			
<b>Total</b>	\$ -	\$ -	\$ -	\$ 375,000	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other - Utilities					4,400	4,532	4,668
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ 4,532	\$ 4,668

# Capital Improvement Plan

<b>Department:</b>	Sheriff
<b>Function:</b>	Public Safety
<b>Project Title:</b>	Training & Firing Range Renovations
<b>Total Cost:</b>	\$ 350,000



Google Earth

## 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's 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: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design			50,000				
Land/Acquisition							
Construction							
Building Improvements			300,000				
Equipment							
Other							
<b>Total</b>	\$ -	\$ 50,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund			50,000				
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			300,000				
<b>Total</b>	\$ -	\$ 50,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	ITS/Sheriff
<b>Function:</b>	Public Safety
<b>Project Title:</b>	Detention Center Security. Software and Hardware Upgrades For Door Access and Security Camera Network.
<b>Total Cost:</b>	\$ 880,000



## Project Description

Transition from failing Analog Security Cameras to IP Camera network. Transition security camera video storage from failing distributed analog DVR storage located in multiple closets to Storage Area Network (SAN). Upgrade computers and software that monitor security cameras and integrate with door access systems.

## Background & Justification/Status

The current analog security camera network and door access control systems were installed as part of the Jail construction project in 2010 and was managed by an outside vendor as part of a comprehensive outsourced facilities management contract. The outsourced facilities management contract was not renewed in 2012 and maintenance of the security camera and door access control systems were transferred to the ITS department. The additional duties were absorbed by ITS with no additional staff to the detriment of other county departmental support due to high priority and criticality of these systems. The proprietary design of the current system offers no upgrade path and the current equipment is at end of life. The security computers cannot be upgraded due to the proprietary software integration with door and camera controls. The hardware, operating system, and control software needs to be replaced and integrated with door access and security camera controls. The analog DVRs and cameras have multiple failures per month and are being maintained with replacement parts found online. DVR storage is located in multiple areas on failing DVRs and should be centralized on the Storage Area Network for increased reliability and easier search and retrieval of video incidents. The analog camera system should be replaced with an IP system with all analog cameras transitioning to IP cameras over the next 3 years.

## 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: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment	700,000	60,000	60,000	60,000			
Other							
<b>Total</b>	<b>\$ 700,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Funding Sources							
General Fund	700,000						
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants		60,000					
Permits/Fees							
Other-TBD			60,000	60,000			
<b>Total</b>	<b>\$ 700,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Budget Impact							
Salaries & Benefits		64,000	65,000	66,000	67,000		
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>	<b>\$ 64,000</b>	<b>\$ 65,000</b>	<b>\$ 66,000</b>	<b>\$ 67,000</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Infrastructure and Asset Management
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. This increase in population has also provided ADA and safety issues that 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

Project Costs	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design		100,000	800,000		1,600,000		
Land/Acquisition					55,500,000		
Construction							
Building Improvements					2,000,000		
Equipment							
Other							
<b>Total</b>	\$ -	\$ 100,000	\$ 800,000	\$ -	\$ 59,100,000	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund		100,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			800,000				59,100,000
<b>Total</b>	\$ -	\$ 100,000	\$ 800,000	\$ -	\$ -	\$ -	\$ 59,100,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							600,000
Other							120,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,000

# Capital Improvement Plan

<b>Department:</b>	Emergency Management
<b>Function:</b>	Public Safety
<b>Project Title:</b>	Public Safety Training Center
<b>Total Cost:</b>	\$ 14,190,000



## 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, and the 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 programmed capabilities not currently available to our personnel.

This project aligns with BOC goal 2.

## 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: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design		90,000					
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 14,100,000
Funding Sources							
General Fund		15,000					
Capital Reserve Fund		75,000					
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 14,100,000
Operating Budget Impact							
Salaries & Benefits							150,000
Materials & Supplies							200,000
Contracts & Services							120,000
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000

# Capital Improvement Plan

**Department:** Emergency Medical Services  
**Function:** Public Safety  
**Project Title:** EMS Headquarters Base  
**Total Cost:** \$ 4,050,000



## 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 locations (others will be identified as well) at present include Cabarrus Ave, 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design			100,000	50,000			
Land/Acquisition			300,000				
Construction				3,600,000			
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ 400,000	\$ 3,650,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			4,050,000				
<b>Total</b>	\$ -	\$ -	\$ 4,050,000	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies			20,000				
Contracts & Services							
Capital Outlay							
Other			25,000				
<b>Total</b>	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Infrastructure & Asset Management	
Function:	Public Safety	
Project Title:	Emergency Equipment Warehouse (New)	
Total Cost:	\$ 2,132,600	

## Project Description

A warehouse specifically for the storage of emergency equipment & vehicles (ATV's, trailers, campers, etc.) for the Cabarrus County Sheriff's Department, Emergency Medical Services, and Emergency Management located at the EMS #2 location at 380 Hwy 49 South in Concord.

## Background & Justification/Status

Currently the equipment is stored at various county owned, county leased, and non-county leased locations. In most cases the material is stored outside which reduces the life cycle of the equipment due to exposure to the elements. In addition none of the equipment for any of the departments is centralized which creates obstacles for mobilization in both planned events and emergency events.

## Impact If Not Funded and Maximum Time it Can be Delayed

Equipment continues to sit in the elements and mobilization response time is increased.

Project Costs	New Requests			Approved Projects			
	Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Planning/Design					256,000		
Land/Acquisition							
Construction						1,876,600	
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ 256,000	\$ 1,876,600	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				256,000	1,876,600		
<b>Total</b>	\$ -	\$ -	\$ -	\$ 256,000	\$ 1,876,600	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other						5,000	
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation District
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Prime Farmland Soil
<b>Total Cost:</b>	\$125,000



## 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 FY2016. Details about federal matching funds will be announced in calendar year 2016.

New Requests			Approved Projects				
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition		125,000					
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund		125,000					
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Back Creek Gabbro Hill Significant Natural Heritage Area
<b>Total Cost:</b>	\$ 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							100,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

## Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							50,000
Permits/Fees							
Other-TBD							50,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Soil & Water Conservation District  
**Function:** Economic & Physical Development  
**Project Title:** Butcher Branch Forest Significant Natural Heritage Area  
**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: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete						
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition							700,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							350,000
Permits/Fees							
Other-TBD							350,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Charity Church Hardwood Forest Significant Natural Heritage Area
<b>Total Cost:</b>	\$ 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design								
Land/Acquisition								4,000,000
Construction								
Building Improvements								
Equipment								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000

## Funding Sources

General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								2,000,000
Permits/Fees								
Other-TBD								2,000,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000

## Operating Budget Impact

Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Clarke Creek Heron Rookery Significant Natural Heritage Area
<b>Total Cost:</b>	\$ 615,000



## 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design								
Land/Acquisition								600,000
Construction								
Building Improvements								15,000
Equipment								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,000

## Funding Sources

General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								300,000
Permits/Fees								
Other-TBD								315,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 615,000

## Operating Budget Impact

Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Coddle Creek Reservoir Significant Natural Heritage Area
<b>Total Cost:</b>	\$ 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							4,900,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900,000

## Funding Sources

General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							2,450,000
Permits/Fees							
Other-TBD							2,450,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900,000

## Operating Budget Impact

Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Soil & Water Conservation
Function:	Economic & Physical Development
Project Title:	Hartsell Road Mesic Forest Significant Natural Heritage Area
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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							190,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							95,000
Permits/Fees							
Other-TBD							95,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Reed Gold Mine Significant Natural Heritage Area
<b>Total Cost:</b>	\$ 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

## 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design								
Land/Acquisition								2,500,000
Construction								
Building Improvements								
Equipment								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000

## Funding Sources

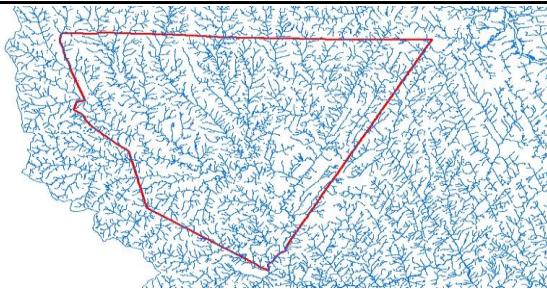
General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								95,000
Permits/Fees								
Other-TBD								1,250,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,345,000

## Operating Budget Impact

Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Soil & Water Conservation  
**Function:** Economic & Physical Development  
**Project Title:** Riparian Buffers/Floodplains Conservation  
**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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							500,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							250,000
Permits/Fees							
Other-TBD							250,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Schweinitz Sunflower Sites Significant Natural Heritage Areas
<b>Total Cost:</b>	\$ 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects					
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs									
Planning/Design									
Land/Acquisition									250,000
Construction									
Building Improvements									
Equipment									
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

## Funding Sources

General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								125,000
Permits/Fees								
Other-TBD								125,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

## Operating Budget Impact

Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Soil & Water Conservation
<b>Function:</b>	Economic & Physical Development
<b>Project Title:</b>	Significant Natural Heritage Areas - Miscellaneous Conservation
<b>Total Cost:</b>	\$ 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							200,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							50,000
Permits/Fees							
Other-TBD							150,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Human Services  
**Function:** Human Services  
**Project Title:** Human Services Building  
**Total Cost:** \$ 30,000,000



## Project Description

The Department of Human Services 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

When the growing population of the County, the current leased facilities will not provide enough space to adequately serve the needs of the County's residents.

## Impact If Not Funded and Maximum Time it Can be Delayed

The lack of adequate facilities could cause longer wait times and delays for residents seeking services from the Department of Human Services. The leased building will eventually require upgrades that will result in increased leasing rates.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Infrastructure and Asset Management
<b>Function:</b>	Human Services
<b>Project Title:</b>	Human Services Building HVAC
<b>Total Cost:</b>	\$ 120,000



## 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 investments in that building.

## Impact If Not Funded and Maximum Time it Can be Delayed

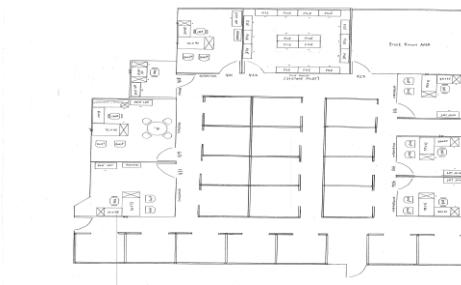
If the project is not funded, there will be inadequate heating and cooling of the building. Since the HVAC's are on a replacement plan, it cannot be delayed any further.

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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Human Services  
**Function:** Child Support  
**Project Title:** Renovation of Space for New Child Support Area  
**Total Cost:** \$ 129,000



## Project Description

The project entails repainting and carpeting the right rear area of the Human Services facility for use by the child support department. The area will also require to be furnished with cubicles and stand alone furniture for the offices. It needs are cabling for the 19 cubicles and two key card entry doors.

## Background & Justification/Status

The economic services area continues to grow with the mandates to provide services to a broader number of clients. Additional space is needed for this department and the logical location would be in the current child support area as economic services currently surrounds the child support area and has the largest staff of all the human services divisions. Relocating child support will provide this division with three interview rooms for their clients along with two individual conference rooms for group meetings. Employees would no longer have to interview in their individual cubicles and ensure that all documents and electronic data is not in view of clients during interviews.

## Impact If Not Funded and Maximum Time it Can be Delayed

Additional economic services staff will no longer be placed with current staff and mixed in with other division. During FY 2014, a great deal of effort and reorganization took place to move staff back with their respective departments and create a flow for clients to limited areas of the agency.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design								
Land/Acquisition								
Construction								
Building Improvements								
Equipment								
Other	129,000							
<b>Total</b>	<b>\$ 129,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund								
Multi Year Fund	129,000							
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	<b>\$ 129,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Active Living & Parks
Function:	Culture & Recreation
Project Title:	Camp T.N. Spencer Park
Total Cost:	\$ 3,152,908



## Project Description

Future years are slated for the replacement of Helms Hall (dining/retreat building- attached picture) and the office both of which have structural issues and 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.

## 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 Master plan and costs to be included in an updated Comprehensive Department Master plan. 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.

Replacing Helms Hall will prevent the building from falling over 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

Liability of the two buildings based on structural integrity. Revenues based on potential rentals. Lack of office space for staff that operate, maintain, provide programs, and oversee daily operations at the park.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							200,000
Land/Acquisition							
Construction							2,851,128
Building Improvements							
Equipment							
Other							101,780
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,152,908</b>
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							3,152,908
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,152,908</b>
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

<b>Department:</b>	Active Living and Parks
<b>Function:</b>	Culture & Recreation
<b>Project Title:</b>	Carolina Thread Trail
<b>Total Cost:</b>	\$ 25,000,000



## 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. The first project in this multi year plan is identified for planning/design in FY 2017 and construction in FY 2018.

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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				Future Years
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning		
Project Costs								
Planning/Design		50,000						
Land/Acquisition			200,000					
Construction			800,000					23,950,000
Building Improvements								
Equipment								
Other								
<b>Total</b>	\$ -	\$ 50,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 23,950,000
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund		50,000						
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD			1,000,000					23,950,000
<b>Total</b>	\$ -	\$ 50,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 23,950,000
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Active Living and Parks
<b>Function:</b>	Culture & Recreation
<b>Project Title:</b>	Frank Liske Park - Artificial Turf for Fields at Existing Soccer Complex
<b>Total Cost:</b>	\$ 5,820,000



## Project Description

Artificial turf for eight (8) 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. 2019 2 fields, 2021 2 fields, remaining 4 in future years.

This increases the opportunity for revenue as well as countywide economic development.

## Impact If Not Funded and Maximum Time it Can be Delayed

Continued wear down of the existing natural turf fields that are used the most by the contract partners. Loss of potential revenue and economic development.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design				60,000	10,000	1,740,000	10,000
Land/Acquisition							
Construction				1,740,000			2,260,000
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 10,000	\$ 1,740,000	\$ 2,270,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				1,800,000	10,000	1,740,000	2,270,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 1,800,000	\$ 10,000	\$ 1,740,000	\$ 2,270,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Active Living & Parks
<b>Function:</b>	Culture & Recreation
<b>Project Title:</b>	Frank Liske Park - Mini-golf, restrooms, concessions, and office building
<b>Total Cost:</b>	\$ 910,000



## Project Description

Design and construct an ADA compliant office, restroom, and concessions building adjacent to a newly designed and constructed ADA compliant mini-golf course. Storage area to be included in the building.

## Background & Justification/Status

To provide 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 \$15,000 annually.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design			60,000				
Land/Acquisition							
Construction			825,000				
Building Improvements							
Equipment			15,000				
Other			10,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 910,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			910,000				
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 910,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies			3,500		3,605		
Contracts & Services							
Capital Outlay							
Other			4,000		4,120		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ -</b>	<b>\$ 7,725</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Active Living & Parks
Function:	Culture & Recreation
Project Title:	Frank Liske Park - Multi Projects
Total Cost:	\$ 4,150,000



## 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 (2018). A new boardwalk and bridge for the lake making it ADA accessible for fishing and boating planned for future years.

## 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. This project aligns with BOC Goal 1. The new projects will enhance the quality of life of residents.

## 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs							
Planning/Design				100,000			50,000
Land/Acquisition							
Construction					1,000,000		2,500,000
Building Improvements							
Equipment							
Other							500,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,000,000	\$ -	\$ 3,050,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				100,000	1,000,000		3,050,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,000,000	\$ -	\$ 3,050,000
<b>Operating Budget Impact</b>							
Salaries & Benefits					35,394		
Materials & Supplies					5,000		
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 40,394	\$ -	\$ -

# 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 parks attendance exceeds parking capacity. Additional events such as tournaments and races have caused more demand for parking spaces and overflow is currently parking on grassy 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. The project is best not delayed past FY 2017.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects										
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted		FY 2017 Adopted		FY 2018 Planning		FY 2019 Planning		FY 2020 Planning		FY 2021 Planning	
Project Costs														
Planning/Design			15,000											
Land/Acquisition														
Construction			150,000											
Building Improvements														
Equipment														
Other														
<b>Total</b>	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>														
General Fund			165,000											
Capital Reserve Fund														
Multi Year Fund														
Debt														
Grants														
Permits/Fees														
Other-TBD														
<b>Total</b>	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>														
Salaries & Benefits														
Materials & Supplies														
Contracts & Services														
Capital Outlay														
Other														
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Active Living and Parks	
Function:	Culture & Recreation	
Project Title:	Frank Liske Park - Western Playground Restroom Facility	
Total Cost:	\$ 375,000	

## 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.

## 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 2017 plan.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design			25,000					
Land/Acquisition								
Construction			350,000					
Building Improvements								
Equipment								
Other								
<b>Total</b>	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund			375,000					
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies			927		955		983	
Contracts & Services								
Capital Outlay							1,013	
Other								1,043
<b>Total</b>	\$ -	\$ 927	\$ 955	\$ 983	\$ 1,013	\$ -	\$ -	\$ 1,043

# 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		Future Years				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							300,000
Land/Acquisition				1,500,000			
Construction							5,875,000
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 6,175,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			1,500,000				6,175,000
<b>Total</b>	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 6,175,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							33,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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 Master plan 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		Future Years				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	
Planning/Design							
Land/Acquisition							28,800,000
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,800,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							28,800,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,800,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							132,000
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,000

# Capital Improvement Plan

Department:	Active Living and Parks	
Function:	Culture & Recreation	
Project Title:	Robert Wallace Park	
Total Cost:	\$ 9,511,537	

## Project Description

A full-service 190-acre community park in the southeast part of the County is required per The Livable Community Blueprint.

## Background & Justification/Status

Phase I cost of \$1,691,672 includes: the main infrastructure, maintenance building, paddleboats, concessions, restrooms, office building, mountain biking trails, fishing pier, boardwalk, walking/hiking and support facilities and amenities. \$350,000 of Phase 1 costs will be reimbursed by the Park and Recreation Trust Fund (PARTF) following completion of Phase 1.

Phase II is projected to cost \$3,119,375, which includes picnic sites, multipurpose building, restrooms, cabins, splash pad, and support facilities and amenities. Phase III is estimated to cost \$5,475,625 and will include an amphitheater, picnic sites, dog park, primitive camp sites, lake dam construction, bike track, and 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.

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects					
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs									
Planning/Design									250,000
Land/Acquisition	293,986								
Construction	622,551	1,619,375		850,000		500,000			5,225,625
Building Improvements									
Equipment									
Other		150,000							
<b>Total</b>	<b>\$ 916,537</b>	<b>\$ 1,769,375</b>	<b>\$ 850,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,475,625</b>	
<b>Funding Sources</b>									
General Fund	566,537								
Capital Reserve Fund		1,769,375							
Multi Year Fund									
Debt									
Grants	350,000								
Permits/Fees									
Other-TBD		850,000		500,000					5,475,625
<b>Total</b>	<b>\$ 916,537</b>	<b>\$ 1,769,375</b>	<b>\$ 850,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,475,625</b>	
<b>Operating Budget Impact</b>									
Salaries & Benefits		174,512	177,130	179,787	182,483				185,221
Materials & Supplies									
Contracts & Services									
Capital Outlay									
Other									
<b>Total</b>	<b>\$ -</b>	<b>\$ 174,512</b>	<b>\$ 177,130</b>	<b>\$ 179,787</b>	<b>\$ 182,483</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 185,221</b>	

# 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects					
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete			FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs									
Planning/Design									
Land/Acquisition									
Construction									5,000,000
Building Improvements									
Equipment									
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
<b>Funding Sources</b>									
General Fund									
Capital Reserve Fund									
Multi Year Fund									
Debt									
Grants									
Permits/Fees									
Other-TBD									5,000,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
<b>Operating Budget Impact</b>									
Salaries & Benefits									
Materials & Supplies									
Contracts & Services									
Capital Outlay									25,000
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

# Capital Improvement Plan

Department:	Active Living and Parks	
Function:	Culture & Recreation	
Project Title:	Vietnam Veterans Park	
Total Cost:	\$ 4,450,000	

## 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 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. The next phase includes a bridge, mountain bike trail, tennis courts, disc golf and restroom building.

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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		Approved Projects				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design				75,000			75,000
Land/Acquisition				950,000			
Construction							3,000,000
Building Improvements							
Equipment							
Other							350,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 1,025,000	\$ -	\$ -	\$ 3,425,000
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD				1,025,000			3,425,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ 1,025,000	\$ -	\$ -	\$ 3,425,000
Operating Budget Impact							
Salaries & Benefits				16,000			
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -

# Capital Improvement Plan

**Department:** Active Living & Parks  
**Function:** Culture & Recreation  
**Project Title:** Vietnam Veterans Park - Restroom Facility  
**Total Cost:** \$ 385,000



## 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.

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects					
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design					25,000				
Land/Acquisition									
Construction					350,000				
Building Improvements									
Equipment									
Other					10,000				
<b>Total</b>	\$ -	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Funding Sources									
General Fund									
Capital Reserve Fund									
Multi Year Fund									
Debt									
Grants									
Permits/Fees									
Other-TBD					385,000				
<b>Total</b>	\$ -	\$ -	\$ 385,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Budget Impact									
Salaries & Benefits									
Materials & Supplies					1,500		1,545		1,591
Contracts & Services									
Capital Outlay									
Other					1,000		1,030		1,061
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,575	\$ 2,652	\$ -	

# 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 more easily accommodate for 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.

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects					
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs									
Planning/Design									
Land/Acquisition									
Construction									418,000
Building Improvements									
Equipment									38,000
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 456,000</b>
<b>Funding Sources</b>									
General Fund									
Capital Reserve Fund									
Multi Year Fund									
Debt									
Grants									
Permits/Fees									
Other-TBD									456,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 456,000</b>
<b>Operating Budget Impact</b>									
Salaries & Benefits									
Materials & Supplies									
Contracts & Services									
Capital Outlay									
Other									3,200
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 3,200</b>

# Capital Improvement Plan

Department:	Library/ALP	
Function:	Culture & Recreation	
Project Title:	West Cabarrus Library Branch and Senior Center (New)	
Total Cost:	\$ 16,250,000	

## 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. The need for the development of a new senior center in the western part of the county will also increase. The western areas of the county have been the fastest growing parts of the county, have sustained demand for senior services and could support the facility. There could be efficiencies and a benefit to service provision by building the library and senior center together.

## 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 (eliminate this sentence). Due to the termination of the Senior Center facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, a void exists for services for older adults in the western part of the county. With 10,000 people per day turning 65, and will for 17 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. These will be future years projects.

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 over utilized. 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. Senior Centers provide programs that promote wellness saving resources in the long run for the County especially as it relates to healthcare. If not funded, seniors may choose other locations to live.

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs								
Planning/Design								1,500,000
Land/Acquisition				2,500,000				
Construction								10,300,000
Building Improvements								
Equipment								450,000
Other								1,500,000
<b>Total</b>	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 13,750,000
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD			2,500,000					13,750,000
<b>Total</b>	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ 13,750,000
<b>Operating Budget Impact</b>								
Salaries & Benefits								600,000
Materials & Supplies								250,000
Contracts & Services								50,000
Capital Outlay								
Other								21,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 921,000

# Capital Improvement Plan

**Department:** Adult & Aging  
**Function:** Human Services  
**Project Title:** Southern Cabarrus Senior Center  
**Total Cost:** \$ 3,490,000



## Project Description

This facility will accommodate the needs of the Lunch Plus 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

A void exists for services for older adults in the southern part of the county. With 10,000 folks per day turning 65, and will for 16 more years, the over 65 population will grow for Cabarrus County as well as other regions. The demand cannot be met by the existing senior center facilities. These will be future years projects.

## Impact If Not Funded and Maximum Time it Can be Delayed

Senior centers provide programs that promote wellness, saving resources in the long run for the county especially as it relates to healthcare.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		Future Years				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	
Planning/Design							100,000
Land/Acquisition							
Construction							3,390,000
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,490,000
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							3,490,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,490,000
<b>Operating Budget Impact</b>							
Salaries & Benefits							145,000
Materials & Supplies							30,000
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000

# Capital Improvement Plan

**Department:** Arena & Events Center

**Function:** Culture & Recreation

**Project Title:** Aisle Safety Lighting

**Total Cost:** \$ 185,000



## 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 lights fixtures are off. Many events in this building 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, seventeen in FY14, and eighteen in FY15.

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 significant risk of trip and fall injuries as long when auxiliary lighting is not available. Therefore, this project should not be delayed any further than FY 2017.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design								
Land/Acquisition								
Construction								
Building Improvements			185,000					
Equipment								
Other								
<b>Total</b>	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund			185,000					
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	\$ -	\$ 185,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies		1,500		1,545		1,591		1,639
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ 1,500	\$ 1,545	\$ 1,591	\$ 1,639	\$ -	\$ -	\$ 1,688

# 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design						5,000		
Land/Acquisition								
Construction								
Building Improvements						135,000		
Equipment								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD						140,000		
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 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 entrance. 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design				2,500				
Land/Acquisition								
Construction								
Building Improvements				10,000				
Equipment				100,000				
Other								
<b>Total</b>	\$ -	\$ 112,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund				112,500				
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	\$ -	\$ 112,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 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.

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
Project Costs								
Planning/Design						3,000		
Land/Acquisition								
Construction								
Building Improvements						142,000		
Equipment								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD						145,000		
<b>Total</b>	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits				10,879	11,042	11,208		11,376
Materials & Supplies				516	524	532		540
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ 11,395	\$ 11,566	\$ 11,739	\$ -	\$ -	\$ 11,916

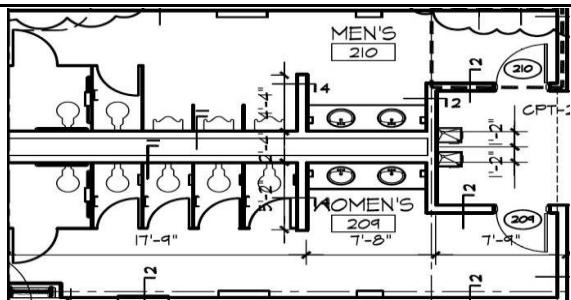
# Capital Improvement Plan

**Department:** Arena & Events Center

**Function:** Culture & Recreation

**Project Title:** Arena Cabarrus Rooms Restroom Renovations (New)

**Total Cost:** \$ 100,000



## Project Description

Cosmetic renovations of main restrooms housed in the Cabarrus Rooms building at the Arena and Events Center

## Background & Justification/Status

Restroom facilities in the Cabarrus Rooms were designed to be similar to existing facilities throughout the entire complex. The nature of events in the Cabarrus Rooms leased space is a higher end function (i.e. weddings, business meetings & banquets). This area needs updating to more appropriately match the existing Cabarrus Rooms finish.

## Impact If Not Funded and Maximum Time it Can be Delayed

The "dated" finish of the bathrooms especially when juxtaposed to the updated carpeting, lighting & wall finishes is a glaring mismatch. Updating these finishes will allow for a more complete facility to show our potential clients.

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs								
Planning/Design			10,000					
Land/Acquisition								
Construction								
Building Improvements			90,000					
Equipment								
Other								
<b>Total</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund			100,000					
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

Department:	Arena & Events Center						
Function:	Culture & Recreation						
Project Title:	Kitchen Goods Storage Building Replacement <b>(New)</b>						
Total Cost:	\$ 105,000						
<b>Project Description</b>	Replacement of exterior food materials storage building.						
<b>Background &amp; Justification/Status</b>	Current refrigerated storage building located at the rear exterior of the Cabarrus Rooms at the Arena has been unable to be utilized due to water intrusion from the slab that has caused mold and humidity issues. Concrete sealing and exterior envelope caulking have been unsuccessful.						
<b>Impact If Not Funded and Maximum Time it Can be Delayed</b>	The space is unusable for storage due to health reasons and will continue to deteriorate. SMG will continue to require storage of F&B equipment within the Cabarrus Rooms and / or hallways. This storage and the associated constant movement of material causes escalated wear & tear on Cabarrus Room finishes. Additionally the storage within "rentable space" creates an unprofessional appearance that continues to hamper SMG efforts for high end catering function income.						
<b>New Requests</b>							
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement							<b>Approved Projects</b>
	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Planning</b>	<b>FY 2019 Planning</b>	<b>FY 2020 Planning</b>	<b>FY 2021 Planning</b>	<b>Future Years</b>
<b>Project Costs</b>							
Planning/Design			15,000				
Land/Acquisition							
Construction			80,000				
Building Improvements							
Equipment			10,000				
Other							
<b>Total</b>	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD			105,000				
<b>Total</b>	\$ -	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# 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

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 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
<b>Total</b>	<b>\$ 1,020,000</b>						
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							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	<b>\$ 1,020,000</b>						
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>						

# 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

Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning
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	100,000
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Funding Sources								
General Fund	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
Operating Budget Impact								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Rowan Cabarrus Community College		
Function:	Education		
Project Title:	Capital Outlay Expense Funding		
Total Cost:	\$250,000	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

Project Costs	New Requests			Approved Projects				
	Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement		Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete	FY 2016	FY 2017	FY 2018	FY 2019	
	Adopted	Adopted		Planning	Planning	Planning	Planning	Future Years
Planning/Design								
Land/Acquisition								
Construction								
Building Improvements								
Equipment								
Other	100,000	250,000		100,000	100,000	100,000	100,000	100,000
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 250,000</b>		<b>\$ 100,000</b>				
Funding Sources								
General Fund	100,000	250,000		100,000	100,000	100,000	100,000	100,000
Capital Reserve Fund								
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 250,000</b>		<b>\$ 100,000</b>				
Operating Budget Impact								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>				

# Capital Improvement Plan

Department:	Rowan Cabarrus Community College	
Function:	Education	
Project Title:	Additional South Campus Building	
Total Cost:	\$ 29,017,979	

## 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.

## 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: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement			Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete				
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design		2,229,439					
Land/Acquisition							
Construction			13,361,121				
Building Improvements							12,000,000
Equipment				1,427,419			
Other							
<b>Total</b>	\$ -	\$ 2,229,439	\$ 13,361,121	\$ 1,427,419	\$ -	\$ -	\$ 12,000,000
Funding Sources							
General Fund							
Capital Reserve Fund		2,229,439		1,427,419			
Multi Year Fund							
Debt			13,361,121				
Grants							
Permits/Fees							
Other-TBD							12,000,000
<b>Total</b>	\$ -	\$ 2,229,439	\$ 13,361,121	\$ 1,427,419	\$ -	\$ -	\$ 12,000,000
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							250,000
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

# Capital Improvement Plan

**Department:** Mt. Pleasant Middle School  
**Function:** Education  
**Project Title:** Mt. Pleasant Middle School Replacement  
**Total Cost:** \$ 33,451,000



## Project Description

This funding is requested by Cabarrus County Schools to replace the Mt. Pleasant Middle School Facility. The construction portion of the project will be financed through debt and all other components will be funded through cash from the County.

## Background & Justification/Status

## Impact If Not Funded and Maximum Time it Can be Delayed

New Requests				Approved Projects			
Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition	620,000						
Construction	29,133,000						
Building Improvements							
Equipment	617,692	1,818,308					
Other	1,262,000						
<b>Total</b>	<b>\$ 31,632,692</b>	<b>\$ 1,818,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Funding Sources							
General Fund							
Capital Reserve Fund	2,499,692	1,818,308					
Multi Year Fund							
Debt	29,133,000						
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	<b>\$ 31,632,692</b>	<b>\$ 1,818,308</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Cabarrus County Schools																	
Function:	Education																	
Project Title:	Replacement of Royal Oaks Elementary																	
Total Cost:	\$ 22,963,500																	
<b>Project Description</b> Replacement of Royal Oaks Elementary School while providing additional seats for expanded enrollment.																		
<b>Background &amp; Justification/Status</b>																		
<b>Impact If Not Funded and Maximum Time it Can be Delayed</b>																		
<b>New Requests</b> Type: <input type="checkbox"/> New <input type="checkbox"/> Expansion <input checked="" type="checkbox"/> Replacement					<b>Approved Projects</b> Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete													
<b>Project Costs</b>	<b>FY 2016 Adopted</b>	<b>FY 2017 Adopted</b>	<b>FY 2018 Planning</b>	<b>FY 2019 Planning</b>	<b>FY 2020 Planning</b>	<b>FY 2021 Planning</b>	<b>Future Years</b>											
Planning/Design	177,500																	
Land/Acquisition	410,250																	
Construction	19,767,000																	
Building Improvements																		
Equipment		1,607,400																
Other	1,001,350																	
<b>Total</b>	<b>\$ 21,356,100</b>	<b>\$ 1,607,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>									
<b>Funding Sources</b>																		
General Fund																		
Capital Reserve Fund	1,589,100	1,607,400																
Multi Year Fund																		
Debt	19,767,000																	
Grants																		
Permits/Fees																		
Other-TBD																		
<b>Total</b>	<b>\$ 21,356,100</b>	<b>\$ 1,607,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>									
<b>Operating Budget Impact</b>																		
Salaries & Benefits																		
Materials & Supplies																		
Contracts & Services																		
Capital Outlay																		
Other																		
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>									

# Capital Improvement Plan

Department:	Kannapolis Middle School	
Function:	Education	
Project Title:	New Kannapolis Middle School	
Total Cost:	\$ 43,418,148	

## Project Description

Construction of new Kannapolis Middle School, which allows the old intermediate school to be converted in to an elementary school.

## Background & Justification/Status

## Impact If Not Funded and Maximum Time it Can be Delayed

Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects			
	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design	1,122,100						
Land/Acquisition	100,000						
Construction	38,300,000						
Building Improvements							
Equipment		2,817,629					
Other	1,078,419						
<b>Total</b>	<b>\$ 40,600,519</b>	<b>\$ 2,817,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Funding Sources							
General Fund							
Capital Reserve Fund	2,300,519	2,817,629					
Multi Year Fund							
Debt	38,300,000						
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	<b>\$ 40,600,519</b>	<b>\$ 2,817,629</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other	200,000	430,373					
<b>Total</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 430,373</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Improvement Plan

Department:	Cabarrus County Schools	
Function:	Education	
Project Title:	Land Purchase for new Facilities	
Total Cost:	\$ 5,145,000	
<b>Project Description</b>		

## Background & Justification/Status

## Impact If Not Funded and Maximum Time it Can be Delayed

Type: <input type="checkbox"/> New <input checked="" type="checkbox"/> Expansion <input type="checkbox"/> Replacement	New Requests			Approved Projects				
	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs								
Planning/Design								
Land/Acquisition			5,145,000					
Construction								
Building Improvements								
Equipment								
Other								
<b>Total</b>	\$ -	\$ 5,145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>								
General Fund								
Capital Reserve Fund			5,145,000					
Multi Year Fund								
Debt								
Grants								
Permits/Fees								
Other-TBD								
<b>Total</b>	\$ -	\$ 5,145,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>								
Salaries & Benefits								
Materials & Supplies								
Contracts & Services								
Capital Outlay								
Other								
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

**Department:** Kannapolis Intermediate School  
**Function:** Education  
**Project Title:** Kannapolis Intermediate School Renovations  
**Total Cost:** \$ 850,000



## Project Description

After the construction of the New Middle School is completed in Kannapolis, the students from the intermediate school will be transferred to their new School. Then renovations will begin to convert the intermediate school to an elementary school for capacity purposes.

## Background & Justification/Status

Based on the growth of students in the Kannapolis School District, a elementary school is needed to redistrict the student. Once the new Middle school is open, the old facility can be converted to meet this need.

## Impact If Not Funded and Maximum Time it Can be Delayed

Continued use of mobile units at current elementary facilities.

New Requests			Approved Projects				
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete						
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			850,000				
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund			850,000				
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	\$ -	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Rowan Cabarrus Community College	
<b>Function:</b>	Education	
<b>Project Title:</b>	Community Business Technical Center: A/C Units Replacement Phase II	
<b>Total Cost:</b>	\$ 303,000	

## Project Description

This is the second phase of replacing A/C units for the facility. This will replace 8 units out of a total of 31 units.

## Background & Justification/Status

As building age, repair and replacement schedules are established for the upkeep and replacement of equipment within facilities. This project is the second phase of replacing the A/C units in the facility.

## Impact If Not Funded and Maximum Time it Can be Delayed

Increase in repair and maintenance cost as well as operation expenses due to inefficiency of the units.

New Requests			Approved Projects				
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete						
Project Costs	FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Building Improvements							
Equipment							
Other							
<b>Total</b>	\$ -	\$ 105,000	\$ 100,000	\$ 98,000	\$ -	\$ -	\$ -
Funding Sources							
General Fund							
Capital Reserve Fund							
Multi Year Fund							
Debt							
Grants							
Permits/Fees							
Other-TBD							
<b>Total</b>	\$ -	\$ 105,000	\$ 100,000	\$ 98,000	\$ -	\$ -	\$ -
Operating Budget Impact							
Salaries & Benefits							
Materials & Supplies							
Contracts & Services							
Capital Outlay							
Other							
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Capital Improvement Plan

<b>Department:</b>	Rowan Cabarrus Community College	
<b>Function:</b>	Education	
<b>Project Title:</b>	Community Business Technical Center: Campus renovations, safety and security	
<b>Total Cost:</b>	\$ 184,075	

## Project Description

This funding provides for emergency mass communication within the facility.

## Background & Justification/Status

As time progresses forward, safety and security within our education facilities has become a priority. The lack of a notification system prohibits fast and effective communication to the professors and student within the facility should an emergency event occur.

## Impact If Not Funded and Maximum Time it Can be Delayed

Ineffective communication will remain within the facility.

New Requests			Approved Projects						
Type: <input checked="" type="checkbox"/> New <input type="checkbox"/> Expansion <input type="checkbox"/> Replacement	Status: <input type="checkbox"/> In Progress <input type="checkbox"/> Complete		FY 2016 Adopted	FY 2017 Adopted	FY 2018 Planning	FY 2019 Planning	FY 2020 Planning	FY 2021 Planning	Future Years
Project Costs									
Planning/Design									
Land/Acquisition									
Construction									
Building Improvements			184,075						
Equipment									
Other									
<b>Total</b>	\$ -	\$ 184,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Funding Sources</b>									
General Fund									
Capital Reserve Fund			184,075						
Multi Year Fund									
Debt									
Grants									
Permits/Fees									
Other-TBD									
<b>Total</b>	\$ -	\$ 184,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operating Budget Impact</b>									
Salaries & Benefits									
Materials & Supplies									
Contracts & Services									
Capital Outlay									
Other									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Board of Commissioners

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## **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 public safety and general welfare of citizens; and enters into written contractual or legal obligations on behalf of the County.

## **MAJOR ACCOMPLISHMENTS:**

- Adopted the FY16 budget while maintaining a level tax rate for four consecutive years.
- Continue to improve efforts to provide for the positive economic growth and prosperity of the county by participating in the funding of the Cabarrus Economic Development Corporation and joined the municipalities in providing economic incentives to companies that chose Cabarrus County over competing communities in North Carolina and throughout the United States.
- Continued Elected Officials Summits, bringing all county and municipal elected officials together on a quarterly basis to discuss current issues and explore opportunities across jurisdictional and political boundaries to address the challenges of a growing and prosperous county.
- Improved working relationships with Boards of Education and City/Town Councils.
- Continued Chair/Vice Chair meetings with school boards
- Purchased two school sites for Mount Pleasant Middle School and Royal Oaks Elementary School
- Provided sufficient funding for the construction of the new Mount Pleasant Middle School, Kannapolis Middle School and Royal Oaks Elementary School.

## **CHALLENGES & TRENDS:**

- Ability to react to decisions made by Federal and State legislators that impact local funding for needed programs and services.
- Increasing capital, maintenance, and operational needs of Cabarrus County Schools, Kannapolis City Schools and Rowan-Cabarrus Community College.
- To secure land for future public facilities including schools, libraries, parks, etc. in a rapidly developing county.
- To continue to provide mandated and expected programs and services for a growing community.

# Board of Commissioners

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- Identifying new revenue sources to assist in meeting the growing capital and operational needs of our community.
- Youth and senior populations will continue to increase thus creating additional demands of specific programs and services unique to their age groups.

## BUDGET HIGHLIGHTS & CHANGES:

- Board will continue their commitment to the education and involvement of board members through funding for educational opportunities and community engagement events.
- Propose to provide additional recurring funding for school operational and capital needs.
- Secure additional land for future school sites
- Secure land for future library/senior center site
- Propose to provide additional funding for construction of Rob Wallace Park.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	238,385	272,384	267,321	268,430	
Operations	680,286	743,195	689,036	708,832	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$918,671</b>	<b>\$1,015,579</b>	<b>\$956,357</b>	<b>\$977,262</b>	<b>-3.77%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	3.00	3.00	

# Board of Commissioners

## PERFORMANCE SUMMARY:

<b>VISION:</b> 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.	
<b>STRATEGIC GOALS</b>	
Goal 1	<b>Preserve and enhance the quality of life</b> through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life.
Goal 2	<b>Provide for public safety</b> by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
Goal 3	<b>Use resources wisely</b> by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.
Goal 4	<b>Support community connections</b> through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services.

## PERFORMANCE SUMMARY:

<b>GOAL 1: Preserve and enhance the quality of life</b> through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>▪ 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”. Progress continues to be made on this objective. Land, architectural and engineering services, and opening costs are funded with cash. Construction costs are funded through sale of Limited Obligation Bonds and/or General Obligation Bonds. The Board of Commissioners have approved and funded three new schools in FY16.</li><li>▪ 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. Cabarrus County Commissioners and the Soil and Water District are currently working collaboratively to secure additional environmental and agricultural conservation easements. In addition, the Board of Commissioners’ efforts continue to move forward on this objective. Operational processes are evaluated annually to</li></ul>

# Board of Commissioners

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	<ul style="list-style-type: none"><li>ensure that sustainable practices and purchases are followed in the most cost effective manner.</li><li>Approve a financing plan to fund the school systems' five-year critical needs. The Board of Commissioners have made great progress in meeting the critical needs of the County's school systems. Strategic funding plans have been implemented to address capital, maintenance and repair, program expansion, and teacher supplements.</li><li>Set the tax rate at a level that raises sufficient revenue to meet County needs and goals. The Board has maintained a level tax rate for the last four years while addressing the increasing needs of County government and our public schools. Future capital and operational needs to meet the demands and expectations of our growing county will create financial challenges for our ability to continue to maintain level tax rate.</li></ul>
PROGRESS	<ul style="list-style-type: none"><li>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). While a single comprehensive plan is the ultimate goal, the Board of Commissioners continue to collaborate with their municipal, educational, and utility partners to address the needs of our growing county. Collaborative efforts to continue to move forward as county and municipal elected officials explore opportunities to meet the basic needs of our existing and future population and improve their quality of life.</li></ul>
NO DEVELOPMENT	<ul style="list-style-type: none"><li>Work with the school boards to determine any advantages in offering more distance learning classes.</li></ul>

**GOAL 2: Provide for public safety** by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.

ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.</li></ul>
SUCCESS	<ul style="list-style-type: none"><li>Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement.</li><li>Create a regional, redundant 911 Communications System.</li><li>Secure National Weather Services' Storm Ready County designation</li></ul>

# Board of Commissioners

SUCCESS	<ul style="list-style-type: none"><li>▪ Assess school sites for adequate space/access/water supply for emergency and preparedness activities.</li><li>▪ Launch the special needs registry to assist citizens in their specific needs during crisis situations.</li><li>▪ Complete plan to include public safety message on Channel 22</li><li>▪ Implement a disaster debris management plan to enhance our capabilities to facilitate the performance of county services during and after a debris-generating incident.</li></ul>
<b>Goal 3. Use resources wisely</b> by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>▪ Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed. All of our commissioners continue to expand their knowledge of federal, state, and local issues. Several members are currently pursuing certifications from the North Carolina Association of County Commissioners to improve their ability to govern and lead our community.</li></ul>
PROGRESS	<ul style="list-style-type: none"><li>▪ 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. Positive efforts in this area are underway. Elected officials and staff meeting regularly to discuss these issues and continually search for ways to improve school siting and construction processes.</li></ul>
<b>Goal 4. Support community connections</b> through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services.	
ACHIEVEMENT	OBJECTIVE
SUCCESS	<ul style="list-style-type: none"><li>▪ Educate citizens about county issues.</li><li>▪ Improve public involvement in decision-making.</li></ul>
SUCCESS	<ul style="list-style-type: none"><li>▪ 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. The Cabarrus Health Alliance is preparing a new Community Needs Assessment which will identify economical, educational, and social needs of our community. The Board of Commissioners will participate in that process and strive to address the needs identified to ensure that our citizens and our collective community have opportunities, programs, and services in place to move forward in a positive manner.</li></ul>
PROGRESS	<ul style="list-style-type: none"><li>▪ Hold an extensive work session for information gathering and strategy development in the area of economic development. Cabarrus County, all municipalities, and several private entities continue to fund and support the Cabarrus County Economic Development Corporation in their efforts to recruit, expand, and retain valuable businesses within our county.</li></ul>

# Board of Commissioners

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## PERFORMANCE MEASURES: Internal (Departmental)

**Program Goal:** Facilitate effective meetings by informing board members of upcoming meeting topics/items.

**Program Strategy:** To supply the board with agenda packets and minutes in an accurate and timely manner

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Regular agenda packets will be distributed (5) calendar days in advance of a regular meeting	100%	100%	100%
Work session packets will be distributed(5) calendar days in advance of a work session	100%	100%	100%
Reduce the number of items added after agenda deadline by 10% in FY17.	NEW	NEW	100%

## PERFORMANCE MEASURES: External (Board of Commissioners)

**Program Goal:** Increase efforts to inform our citizens of county government operations and request feedback on current program and services.

### Program Strategies:

- Attend meetings with elected, non-profit, affiliated, and liaison boards and committees
- Continue community outreach opportunities, such as the Out and About programs.
- Continue bi-annual community surveys to receive public input on county programs and services. Identify issues of importance and create plans to address.
- Host quarterly Elected Official Summits

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Regularly attend 3 assigned liaison meetings (monthly)	100%	100%	100%
Community Outreach Programs	N/A	9	6
Conduct bi-annual community survey	N/A	Complete	N/A
Host quarterly Elected Official Summits	2	3	4

## DEPARTMENT CONTACT:

Name: Megan Smit

Email: [mismit@cabarruscounty.us](mailto:mismit@cabarruscounty.us)

Phone: 704-920-2109

# County Manager

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## **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 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 provides policy advice and implements the policies established by the Board of Commissioners. Two Deputy County Managers assist the County Manager in performing these duties.

In addition, the County Manager's office includes Budgeting/Purchasing/Contract Administration and Risk Management/Safety Services. These functions are not new to the Cabarrus County Budget however they have been moved under the administrative oversight County Manager's office due to their significant impact to all county functions.

## **MAJOR ACCOMPLISHMENTS:**

- Prepared and presented FY 2017 General Fund Budget with no increase in previous fiscal year's tax rate.
- Implemented with the City of Concord of the Accela software to make the planning and permitting services seamless between the two organizations. Will continue to encourage other municipalities to join the program to improve process throughout the county.
- Evaluated fees for service to ensure that program costs are covered by users of these services. Continue to evaluate program and services for citizen's accessibility, financial stability, and desired efficiencies.
- Worked with the Board of Commissioners to update their Vision. Mission and Goals statements, as well as, address actions identified in the Board's strategic plan.
- Issued \$87,000,000 of Limited Obligation Bonds for the construction of Mt. Pleasant Middle School. Kannapolis Middle School and Royal Oaks Elementary School. Construction of these schools began in April 2016.
- Implemented classification/pay review for public safety departments to align class functions and equity within staff of EM, EMS and Sheriff's Department.

# County Manager

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- Selected a new broker for workers' compensation and liability insurance through the competitive bid and interview processes.
- Drafted and implemented an Aging Strategic Plan.
- Divested from operating Human Services Community Alternative Program and EMS Non-Emergency Transportation and now contract these services with private providers.
- Reviewed current Risk Management and Safety Programs – Selected new firm to implement new programs and direction. Internal procedures and associated forms have been revised to implement our new direction
- Formed workplace violence committee.

## CHALLENGES & TRENDS:

- To meet the fiscal demands of a rapidly growing community and all of its needs while maintaining a responsible tax rate.
- To continue discussing the great needs of our public school systems needs for repair and maintenance funds as well as capital need for current and future facilities
- Economic Development – provide appropriate funding in conjunction with municipalities and the private sector to operate a successful economic recruitment and business retainage program
- To continue discussion with local jurisdictions about programs offered and services that can be consolidated for the greater good of all organizations
- Plan for succession of management staff as retirements are probable within the next five years.
- Communication with managers and administrators of other local jurisdictions, non-profit community partners, and private businesses is vital to address the needs of our citizens in the most effective and efficient manner.
- Capital needs for our schools and general county government continue to increase as our population increases annually.
- The County's senior population continues to increase and as a result our programs and services for them must be evaluated to meet their needs and expectations.
- To provide appropriate funding for our schools to meet their current expense and facility maintenance needs.

## BUDGET HIGHLIGHTS & CHANGES:

- FY17 budget been prepared to meet the projected demands of our growing population and public school needs while maintaining the current tax rate of .70 cents.
- Increase in budget revenues are the result of the county completing a Revaluation project and the natural increase in the county's tax base.
- Additional positions are proposed to meet the demands and expectations of a growing and diverse population. The areas of public safety and human services are the recipient of the majority of these positions.
- The Five-Year Financial Plan has been created to include the significant capital needs of our schools, the growing amount of deferred maintenance projects for our schools, and the capital needs of our general government functions.

# County Manager

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	629,160	824,509	868,763	895,500	
Operations	39,498	53,221	50,192	48,646	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$667,658</b>	<b>\$877,730</b>	<b>\$918,955</b>	<b>\$944,146</b>	<b>7.57%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	5.00	7.00	7.00	7.00	

## 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 Goal:** To maintain and administer county programs and services as directed by the Board of Commissioners as adopted by the Board of County Commissioners.

### Program Strategies:

- Review county programs and services for their current effectiveness and efficiency making adjustments as necessary to meet budgetary constraints and citizen expectations.
- Search for alternative ways to collaborate with other governmental agencies and private businesses to administer county programs in a more cost effective manner while meeting the commissioners and our citizens' expectations for effectiveness and efficiency.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Departmental budgets/work plans reviewed	100%	100%	100%
Programs/Services reviewed for potential collaboration	3	3	3

# County Manager

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**Program Goal:** To review and revise, as appropriate, current Cabarrus County ordinances and administrative policies to ensure that all are current and relevant.

**Program Strategies:**

- Review county operational and land use ordinances and revise as the Board of Commissioners and/or appointed advisory boards direct.
- Review Cabarrus County administrative policies and revise as needed and/or directed by the Board of County Commissioners

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of Administrative/Board Policies reviewed	2	5	10
# of County Ordinances reviewed by Board	0	8	12

**Program Goal:** To ensure the continued financial stability for Cabarrus County Government

**Program Strategies:**

- Budget revenues conservatively and expenditures at estimated actual cost.
- Budget expenditures within revenue anticipated from collections. Review budget and make necessary adjustments throughout the year.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Actual Revenues exceed 1% of Budgeted Revenues	Y	Y	Y
Actual Expenditures are within 95% of budgeted expenditures	Y	Y	Y

# County Manager

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**Program Goal:** Effectively communicate Board of Commissioners' goals and policies to department heads and all county employees.

**Program Strategy:** Hold regularly scheduled department head meetings to communicate directly with staff on Board of Commissioner and County Management expectations.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Department Head and department level Meetings Held	20	20	24
Department Meetings Attended	15	20	24

**Program Goal:** Maintain safe county facilities and properties in order to provide a safe working environment for our employees, contractors, vendors, and the general public.

**Program Strategies:**

- Conduct safety inspections that county owned and operated facilities are free of hazards.
- Provide employees with proper Personal Protective Equipment (PPE) and conduct training sessions to educate employees on the proper use of the equipment and remain in compliance with established OSHA and related safety standards.

MEASURE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 TARGET
# of days employees are out of work due to injury on job	204	219	200
# of facilities inspected	-	-	24
# of risk and safety training classes offered	-	-	35

**DEPARTMENT CONTACT:**

Name: Michael K. Downs  
Email: [mkdowns@cabarruscounty.us](mailto:mkdowns@cabarruscounty.us)  
Phone: 704-920-2139

# Communications and Outreach

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## **MISSION:**

The mission of the Cabarrus County Communications and Outreach department is to improve the quality of life in Cabarrus County through strategic communication initiatives. The communications team designs and implements these initiatives to educate, inform, engage and build mutually beneficial relationships and dialogue between Cabarrus County Government and its citizens, employees, partner agencies and the greater community.

## **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. The communications team utilizes 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:**

- Created new "Out & About" program featuring members of the Cabarrus County Board of Commissioners. The show places commissioners in a discussion with local topic experts to explain hot topics and general information on events, programs and services in our area. The show films on location all over Cabarrus County.
- Worked with Convention and Visitors Bureau on cross-brand awareness as part of their wayfinding project, including the development of a County logo derived from the CVB logo.
- Consistently connected with and improved relationships between the communications office and other departments, agencies, municipalities and civic organizations.
- Focused on developing partnerships between departments to better serve the community and expand target audiences, particularly Active Living and Parks and the Libraries.
- Created engaging, dynamic content on our web and social media channels by developing a strategic social media editorial calendar and training staff in other departments. Social media leads focused on 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 they receive it.

# Communications and Outreach

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- Provided extensive communications support to departments for major initiatives, including the Find Your Fit campaign, 2016 revaluation, changes at the Cabarrus County Animal Shelter, Senior Health and Wellness Expo, Summer Reading Program, Coddle Creek Reservoir, weather-related updates, and program and strategic changes within the Department of Human Services. Internally, provided extensive communications support for the AIM program, annual enrollment, taxes and changes to the Employee Health Clinic.
- Produced special video programming for the 600 Festival's Hauler Parade, Historic Tax Credit events and Child Protection PSA.
- Developed new Government 101 classes that feature knowledgeable presenters who provide interesting, insightful and helpful information on the area of focus through engaging presentations, live demonstrations and operational exercises.
- Purchased new HD camera equipment, which we placed in the Cabarrus County Board of Commissioners meeting chambers, to increase the visual quality of broadcasting BOC meetings and reduce staff time to prepare for broadcast, making the operation more efficient.
- Developed community outreach initiatives, including booths at community events.
- Added .30 FTE to make Communication Specialist position full time in August 2015. Position assists with community outreach and program/service awareness campaigns. Because of the additional hours, we have two fulltime public relations/marketing professionals on staff. This allows us to work beyond basic functions, and attend/respond to multiple meetings and situations at the same time. This provided us the opportunity to more than double our hours of service to County departments.

## CHALLENGES & TRENDS:

- In FY16, Cabarrus County residents lost two sources of news, the Charlotte Observer's "Cabarrus News" and "The Weekly Post," a publication that served Cabarrus and Stanly counties. The department continues its work to establish our website, social media outlets and Channel 22 as the best sources for news about Cabarrus County Government.
- Implemented the 2016 Community Survey. Conducted every two years, the survey is designed to identify emerging issues and to gauge citizens' awareness of and expectations of County services.
- Despite additional staff hours, and increased productivity and effectiveness, the Communications and Outreach department's limited staffing structure hinders its ability to meet the complete needs of the 19 County departments it supports. The department focuses on emergency communications, major program shifts and information that affects the most people. Our most-critical unmet County communications needs are ongoing internal communications, digital content for social media, and ongoing public relations/marketing to improve program participation.
- Consumers are relying more and more on digital media for information consumption, resulting in the need to provide information in more and varied mediums, and respond to requests 24 hours a day.
- New broadcast and editing system training in the short term will reduce time available for producing programs. After staff training, the overall production will be more efficient.
- The County will need to purchase additional equipment to support Cabarrus County Schools with their education channel (Channel 21).
- David Goforth, of the Cooperative Extension Office, retired in FY16. He regularly developed content for and hosted two shows for Channel 22, "Successful Gardner" and "Simply Local." The Communications and Outreach department is working with Cooperative Extension to create new programming that focuses on the department's trends and staff expertise.

# Communications and Outreach

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- In 2015, TimeWarner Cable announced all customers who have a cable line plugged directly into their TV, VCR, DVD recorder or similar device must pay more to rent digital boxes. The box is necessary to view Channel 22. In October 2013, TimeWarner Cable moved Channel 22 to a digital channel requiring customers to have a digital tabletop box to continue to view Channel 22 on Channel 22. This created extra expense to the customer and required a new technical setup. TimeWarner estimated that approximately 25 percent of their customers would need to receive a digital box. The change created the possibility 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 Communications and Outreach Department receives an annual revenue of \$539,000 from the cable television state franchise fee.
- The FY17 Communications and Outreach budget includes the addition of live streaming capabilities and broadcast equipment. To offset the cord-cutting trend, the department focuses on using more online video delivery methods and subsequent marketing to ensure viewers get information on County programs and services. The enhanced programming capacity will increase our online presence and grow our market share.
- The FY17 Communications and Outreach budget includes marketing budgets for Active Living and Parks (ALP) and the Library System. Both departments have strategic marketing strategies for FY17. Previously, the departments included marketing within their budgets. The County's FY17 budget shows a reduction in the ALP operating budget that is consistent to the added funds in the Communications and Outreach budget. There is a slight increase in funds dedicated to the Library System, as they only budgeted for summer reading marketing in the past.
- For the first time, customer surveys are included in this year's budget. Following the community survey format, the County will use scientific surveys to identify emerging issues and improve the level of service offered by County departments. The County has the ability to use the surveys as performance measurement tools.
- The budget includes funds for "Journeys," a publication of the County's Aging Strategic Plan. Through storytelling, the publication will highlight programs and services available to seniors, including active aging, health and wellness, human services, veterans service and programs of our partner organizations. The publication is partially funded through printing costs previously associated with the "Sunset Outlook," which will change format and become a monthly programming calendar of events at the Cabarrus County Senior Centers.

# Communications and Outreach

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	269,053	310,842	332,348	319,348	
Operations	41,982	156,119	231,409	193,239	
Capital Outlay	17,745	89,000	65,000	65,000	
<b>Total Expense</b>	<b>\$328,780</b>	<b>\$555,961</b>	<b>\$628,757</b>	<b>\$577,587</b>	<b>3.89%</b>
<b>REVENUES</b>					
Other Taxes	537,308	539,000	539,000	539,000	
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
<b>Total Revenue</b>	<b>\$537,308</b>	<b>\$539,000</b>	<b>\$539,000</b>	<b>\$539,000</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	3.70	4.00	4.00	4.00	

## 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

### Program Goals:

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

**Program 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, grass root resources, paid advertisements and public relations placement.

## Communications and Outreach

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Video views per month	5,460	6,344	6,500
# of TV programs produced each year	136	145	125
Average # of staff hours per CTW script	N/A	12	12
% of video projects for clients completed within 15 production days	N/A	100%	100%
# CTW e-newsletter subscribers	2,471	2,359	2,500
Average % of CTW e-newsletters opens per issue	25.1%	25.2%	24%
Average % of CTW e-newsletters clicks per issue	13.8%	16.4%	13%
% of CTW e-newsletters delivered on time	95%	100%	100%
Average # of staff hours per CTW e-newsletter	N/A	5	5
# of @CabarrusCounty Facebook page fans	2,342	3,441	4,500
Average # of @CabarrusCounty Facebook likes per month	20	78	90
Average # of @CabarrusCounty Facebook unlikes per month	1	2	3
Average # of @CabarrusCounty Facebook organic impressions per month	10,800	33,000	32,000
Respond to @CabarrusCounty Facebook messages within 24 hours	N/A	100%	100%
# @CabarrusCounty Twitter feed followers	2,480	3,558	4,800
Average # of new @CabarrusCounty Twitter followers per month	72	84	84
Average # of @CabarrusCounty Twitter impressions per month	26,000	42,000	28,000
% of original content promoted in multiple distribution formats	100%	100%	100%

## Communications and Outreach

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Average # of articles published weekly on CabarrusCounty.us	3	4	3
% of Cabarrus County Board of Commissioners meeting agendas/action items promoted on website/social media at least three days in advance of meetings	97%	96%	100%
% of Cabarrus County Board of Commissioners agenda and regular meetings that are filmed	100%	100%	100%
% of Cabarrus County Board of Commissioners agenda and regular meetings from which staff live tweets	95%	100%	100%
# of staff hours on PR/marketing projects for external-serving departments	226	368	375
% of press releases that meet department standards	100%	100%	100%
% of survey respondents who agree or strongly agree that information from Communications & Outreach is trustworthy	N/A	86%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach is timely	N/A	76%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach is easy to understand	N/A	83%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach has educational value	N/A	75%	N/A
% of survey respondents who agree or strongly agree that information from Communications & Outreach	N/A	53%	N/A

## Communications and Outreach

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is improved their life or that of someone they know			
% of survey respondents who are aware of Channel 22	N/A	49%	N/A
% of survey respondents who find programs on Channel 22 entertaining, informative and/or helpful	N/A	67%	N/A
% of survey respondents who rely on Communications and Outreach distribution channels for news and information about Cabarrus County (multiple choices could be made)	N/A	Occasionally- 38% Regular basis- 23%	N/A
% of survey respondents who acted on news and information distributed through Communications and Outreach channels	N/A	59%	N/A
% Support to County Departments	100%	100%	100%
% of DH survey respondents who agree or strongly agree that Communications & Outreach helps them deliver relevant information	N/A	100%	100%
% of DH survey respondents who agree or strongly agree that Communications & Outreach helps them deliver timely information	N/A	95%	100%
% of DH survey respondents who agree or strongly agree that Communications & Outreach helps them deliver accurate information	N/A	100%	100%
% of DH survey respondents who agree or strongly agree that Communication and Outreach staff produce quality products	N/A	100%	100%

## Communications and Outreach

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# of staff hours on PR/marketing projects for internal-serving departments	31	75	50
% of major internal-serving County initiatives with communication/marketing plans	N/A	100%	100%
% of emergency notifications responded to within 30 minutes	100%	100%	100%

Note: Survey refers to the Cabarrus County 2016 Community Survey and DH survey refers to Cabarrus County 2016 Department Head Survey

### DEPARTMENT CONTACT:

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# Human Resources

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## **MISSION:**

To provide benefits and services for the County workforce to develop an environment that supports high levels of employee satisfaction and engagement and therefore retention.

## **MANDATE:**

Maintaining and monitoring records of applicants and employees including positions, compensation and benefits as required by County Ordinance, North Carolina General Statute, and Federal Laws.

## **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) employee performance management, 8) employee and leadership development, 9) record retention and 10) wellness programs including Employee Health & Wellness Center

## **MAJOR ACCOMPLISHMENTS:**

- Re-designed and opened new Employee Health & Wellness Center featuring full time Nurse Practitioner, RN/Health Coach and Medical Office Assistant to address short term and chronic employee health care needs.
- In partnership with Risk Management. moved business health care needs back to the near-site clinic for ease of administration and cost reductions, included Workers' Comp and pre-employment exams
- Re-ran and implemented compression study results for employees that qualified
- Conducted Public Safety study through Mercer Group and implemented approved changes including creation of new entry level positions for Sheriff's Office
- With assistance of Finance and IT developed new timesheet format to include FMLA hours and support departments on alternate schedule starts (ex. Tele-communicators)
- Worked with departments to address staffing needs including position reclassifications, completed local market studies and made recommendations for adjustment where warranted
- With EMS management, converted 75% of EMS employees from 24 hour to 12 hour shifts
- Created new volunteer and internal applicant application.
- Created an "open" application process for several new areas including Social Workers to facilitate recruitment and hiring process.
- Provided mandatory Harassment Prevention training for all employees.
- Offered workshops to meet various supervisor and employee development needs including Conflict Resolution.
- Developed new "short form" evaluation and piloted with several departments; beginning full review for employee performance evaluation program.
- Created new classification of seasonal employees to provide scheduling and budget flexibility to ALP.
- Implemented new tracking program with Worxtime to tracking Affordable Care Act work hours, prepared/reviewed initial employee 1095-C tax forms and communicated purpose to employees.
- Conducted two vending services RFP processes with several County departments and the new Contract & Purchasing Analyst; planned opening of new micro-market vending service on-site at DHS for healthier and more convenient food offerings for staff.

# Human Resources

- Organized and hosted two employee appreciation/benefit fairs to get back on annual schedule, focus on health education.

## CHALLENGES & TRENDS:

- Increase in employee retirements and voluntary turnover leading to vacancies in key positions emphasizes the importance of succession planning and employee development.
- Increasing requests for more staff as changes in the economy and external requirements such as NC FAST impact the workloads of departments.
- Continuing emphasis on employee health and wellness to reduce health care spend and improve attendance and productivity.
- Opportunities to work with other jurisdictions on projects that could impact cost and/or efficiency for all involved.

## BUDGET HIGHLIGHTS & CHANGES:

- FY2016:
  - Received Board approval to reopen Employee Health & Wellness Center, reopened November 2015.
  - Closed out two temporary health center options implemented in FY2015 in August (Health Alliance On-Site) and November (CHS Employee On-Site).
  - Implemented several compensation study projects – compression, Public Safety, local Codes Enforcement at County budget level.
- FY2017
  - Adding annual salary study expense to support on-going review process where departments are looked at every three years.
  - Adding Leadership Cabarrus training slot for one County participant per year
  - Adding additional money in Wellness Purchased Services for equipment repairs as equipment ages

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	396,657	464,772	469,789	471,836	
Operations	150,751	182,236	180,217	183,852	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$547,408</b>	<b>\$647,008</b>	<b>\$650,006</b>	<b>\$655,688</b>	<b>1.34%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	5.00	5.00	5.00	5.00	

# Human Resources

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## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- 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.

**Program Goal:** Improve selection and retention of qualified employees and leaders.

### Program Strategies:

- In partnership with hiring managers, improve recruitment, selection, onboarding for new employees
- Provide opportunities for employees to advance internally

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Average days to fill vacant positions	55	45	45
# New hires	240 (104 auxiliary)	232	200
# Internal Promotions	77	79	75

**Program Goal:** Provide education and development opportunities for leaders and staff

### Program Strategy:

- Increase quality educational opportunities for employees and managers
- Conduct needs survey for supervisors and employees in FY2017
- Provide training on compliance topics – FY2016 harassment prevention, FY2017 FMLA process and performance evaluations planned

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Timely compliance for mandatory training	NA	99.61%	100%
# Training hours offered			
• Supervising in Cabarrus (completed)	19 supervisors x 22 hours = 418 hours	400 hours	400 hours
• Conflict Resolution for Lead Employees	31 employees x 2 hours = 62 hours	N/A	N/A
• Harassment Prevention	1040 employees x 1 hour = 1040	N/A	1000+ hours
Optional training offered	N/A	8	N/A

# Human Resources

**Program Goal:** Provide timely feedback to employees, improve retention rates and reduce voluntary turnover.

## Program Strategies:

- Complete focus groups, use data to review and improve performance evaluation process for employees and supervisors
- Implement short form evaluation for all departments
- Consider ways to provide turnover and exit data to managers to improve voluntary turnover rates
- Work with departments with high rates on strategies to improve results
- Review department with high volume auxiliary to determine if process changes could improve volatility

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% On time evaluations	94.5%	100% Merit reinstated	100%
Successful completion of probationary period	55 in 6 months 11 extended	60 in 6 months 20 extended	
Number not completing probation	8	20	6
# Total terminations (all except end of temp period)	176 (105 auxiliary)	173	175
# Voluntary resignations	144 (84 auxiliary)	146	120
Turnover % - full and part time positions	15.21%	15.25%	12%

**Program Goal:** Offer employees wellness programming to improve overall health and encourage positive lifestyle choices

**Program Strategy:** Utilize health coach resource to improve AIM results and new tobacco discount program

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number participating in AIM	892 (2 did not) 84 (3 did not)	1000 (9 did not) 89 (2 did not)	900 90
% of participants <b>not</b> meeting 3/4 AIM measures	31/892 9/84	24/1000 6/89	60/900 8/90
% meeting 4/4 AIM measures	55%	57%	60%
Utilization of health coach slots (available/utilized)	Began 1/1/16	67%	90%
Health coach utilization for tobacco cessation – # starting/finishing program	Will begin 7/1/16	65%	57%
% of participants with positive health changes within 3 months	20%	Not available until 7/17	30%

## DEPARTMENT CONTACT:

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# Tax Administration – County Assessor & Land Records

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## **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. We accomplish this in three divisions within the department: Land Records, Real Property and Personal Property.

The Land Records Division is responsible for the cadastral mapping utilizing Geographic Information System (GIS) software to maintain an inventory of the real property within Cabarrus County, as required by North Carolina General Statute to maintain a permanent listing system.

The Real Property Division is responsible for the assessment valuation and appraisal of all real estate in Cabarrus County. This is accomplished during each Revaluation Project through development and creation of a Schedule of Values, Standards and Rules which are duly adopted by the County Commissioners and then used by the county appraisers to value each real estate property in the county.

The Personal Property Division is responsible for the listing, assessment and discovery of property in Cabarrus County that is taxable but not considered to be real estate.

## **MAJOR ACCOMPLISHMENTS:**

In addition to meeting the department's many complex statutory mandates while maintaining equity and fairness through innovation, dedication, professionalism, and good stewardship; the department accomplished several additional initiatives:

- Completed processing the Cabarrus County / Stanly County Line resurvey involving 127 properties along the county line. This was a joint effort working with Stanly County to map and assess the correct acreages within the respective jurisdictions.
- Completed processing conveyances for major road corridor widening projects with the North Carolina Department of Transportation.
- Efficiently processed all documents recorded with the Register of Deeds in order to maintain correct ownership records of all Real Property.
- Completed, both efficiently and accurately the majority of the 2016 county-wide revaluation project, leaving only the final defense of the project through the appeal process to remain.

# Tax Administration – County Assessor & Land Records

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- Enhanced the capabilities of our appraisal software, by coordinating with our software vendor to redesign and improve the tools that we use to conduct mass appraisal. Specifically enhancements to our ability to make adjustments to multiple properties in mass, as well as a new integrated mapping display, both of which are designed to ensure that we are consistent in our assessment of real property values.
- Successfully re-staffed the Department and Revaluation Division after Retirement of the Tax Administrator, 1 Appraiser, and our Exempt Property Analyst.
- Staff has purposefully worked with License Plate Agencies in order to reduce errors and adjustments regarding the State Tax and Tag System (for the billing and collection of motor vehicle taxes). The County migrated to this statewide platform beginning with motor vehicle renewals in September 2013 and in its second full fiscal year ending 6/30/16 the department is experiencing significant improvements due to these efforts.
- Conducted an effective business personal property audit program resulting in our business appraisers generating discoveries on 288 accounts totaling \$50,870,100 in additional assessed value.
- Currently testing the scanning project with live data in order to accommodate the envisioned goal of utilizing automation to expedite our listing process.

## CHALLENGES & TRENDS:

- To finalize the 2016 Revaluation Project, by successfully defending valuations under appeal, while maintaining the daily functions of the Department
- In preparation of proposed Department of Revenue standards for appraisal of property, we intend to organize and begin strategic plan to inspect each real estate parcel in the county over an 8 Year cycle, which should increase our typical inspection production from 5% per annum to 12.5% per annum.
- Continued development with our software vendor to enhance the collection of field data using a mobile application of our valuation software.
- A new law has been enacted related to exclusion of taxes for real estate builders and developers, we will have to administer this efficiently to ensure correctness and compliance.

## BUDGET HIGHLIGHTS & CHANGES:

- Increase Real Property Division staff levels to accommodate expected growth and increasing demand for on-site inspections of property.

# Tax Administration – County Assessor & Land Records

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	1,736,144	2,036,361	1,887,906	1,892,539	
Operations	594,724	353,349	316,826	305,195	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$2,330,868</b>	<b>\$2,389,710</b>	<b>\$2,204,732</b>	<b>\$2,197,734</b>	<b>-8.03%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	133	500	500	500	
<b>Total Revenue</b>	<b>\$133</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	30.00	30.00	29.00	29.00	-1.00

## 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 (Land Records):

- Maintain an accurate and up-to-date database of real estate property in Geographic Information System (GIS) technology.
- Maintain an accurate and up-to-date database of real estate property ownership accounts.
- Complete the processing of all applicable documents from the Register of Deeds office by January 27, 2017 in order to provide accurate records for the Real Property division's appraisals.

### Program Strategies (Land Records):

- Review daily, all documents recorded in the Register of Deeds and determine which pertain to property transfers and mapping splits
- Enter transfers into the database and send splits to the mapping staff for mapping and processing
- Process mapping of Subdivision Plats within 10 days.
- Process deeds requiring mapping in 30 days, and deeds not requiring mapping in 10 days.

# Tax Administration – County Assessor & Land Records

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Complete splits and transfers by:	1/20/2015	2/1/2016	1/27/2017

## Program Goals (Real Property):

- Complete the appraisal of real property splits, new construction, and informal reviews by February 1, 2017 while maintaining our assessment ratio in line with market conditions, in order to maintain an accurate and up-to-date database of real estate properties.
- Maintain an accurate sales database by attempting to verify all sales each year using MLS, Co-Star, sales questionnaires, and public contact
- Successfully defend the valuations established in the 2016 revaluation project through the appeals process.

## Program Strategies (Real Property):

- Review all building permits and real property changes listed on the annual listing form yearly. Accurately list and assess all new construction and land changes insuring consistency with other property in the neighborhood
- Review existing improvements using oblique imagery, taxpayer interviews and field visits in order to inspect each property during an eight year cycle
- Properly analyze and address all taxpayer concerns submitted through appeals to ensure and accuracy and consistency within assessment.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Of properties reviewed per year during non-revaluation year	7,500	4,900* *Revaluation year	10,750
Assessment ratio (All Property Types)	93.92%	99%	95%-105%
Coefficient of dispersion (All Property Types)	10.83%	5.7%	<15%

## Program Goals (Personal Property):

- 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

# Tax Administration – County Assessor & Land Records

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## Program Strategies (Personal Property):

- Perform desk audits on selected accounts and shift more complex audits to our staff auditor and contract auditors. Selection criteria may include: no changes in assets reported from year to year, insufficient assets reported as compared to similar businesses, comparison and identification of businesses filing to independent sources such as NC Secretary of State.
- Maintain and budget for all Incentive Grants. Audit all Grantees to assure listing compliance and accurate assessments.
- Perform approximately 50 to 75 staff audits and request and review 20 to 25 contract audits each year as well as performing a hundred or more desk reviews by appraisers in order to enforce listing compliance. Send pre-printed listing information to the taxpayers in our tax system on December 31, 2017
- Review and accurately enter listing forms as they are received from the taxpayers, numbering to 6000 plus business listings and 10000 plus personal property listings by June 2016.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Average motor vehicles assessed per month	14,657	15,110	15,100
# Average business personal audits per month	6.83	8.83	7

## DEPARTMENT CONTACT:

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# Tax Administration – Tax Collection

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## **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, and 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:**

- Monthly collection percentages exceed prior fiscal year (2013 and 2014) monthly percentages
- Implemented three collection remedies (sheriff warrant till levy, Unclaimed Cash from NC Dept. of Treasury and Employer Mass Garnishments) increasing garnishment revenue from \$24,293.27 for entire previous fiscal year to \$33,056.70 from July 2015 to present.
- The foreclosure program continues to flow smoothly with accounts being submitted and redeemed from foreclosure attorney prior to auction date. Our previous fiscal year collection was \$844,993.83 and to date, we have collected more than 50% of previous year total at \$468,267.20
- Maintain highly skilled and professional staff by keeping certification continuing education hours current and obtaining North Carolina Tax Collectors Association certification designation for Senior Tax Collection Assistant

## **CHALLENGES & TRENDS:**

- Timely implementation of IT software upgrades and timely incorporation of software vendor enhancements that should maximize efficiency and accuracy in collection efforts.
- In September 2015, wrote off 2010 and 2011 insolvent motor vehicle bills. Prior to write off, Collections efforts for those specific years were revisited. This last effort produced more than \$9K from NC Escheats. We have since approached the 2012- 2013 delinquent motor vehicle bills and collected 40%+ of that outstanding balance. (\$ 244,090.00)
- Successful relocation of the collections front line to shared space in Land Records while renovations to the current counter are made.

# Tax Administration – Tax Collection

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- Improve collection rate for FY 2017 by diligently utilizing all remedies and improving communication with the Listing and Assessing offices.

## BUDGET HIGHLIGHTS & CHANGES:

- Increase collection by working with Assessor's office to work through insolvents or uncollectable bills.
- Increase our efforts in the Debt Set-Off program.
- Work with our citizens to assist in payment plans when necessary to avoid foreclosure.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	629,160	824,509	868,763	875,890	
Operations	39,498	53,221	50,192	48,646	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$667,658</b>	<b>\$877,730</b>	<b>\$918,955</b>	<b>\$924,536</b>	<b>5.33%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	291,069	316,000	285,240	265,240	
<b>Total Revenue</b>	<b>\$291,069</b>	<b>\$316,000</b>	<b>\$285,240</b>	<b>\$265,240</b>	<b>16.06%</b>
<b>STAFFING</b>					
FTE Positions	10.00	10.00	10.00	10.00	

# Tax Administration – Tax Collection

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## 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 Goal:** To decrease the number of accounts that go delinquent by making personal contact by phone or by mail. Our continual efforts raise citizen's awareness and emphasize our resolve.

**Program Strategy:** By utilizing payment plans, garnishment of wages, attachment of property, rents and accounts, Sheriff's warrants, debt setoff against state income tax refunds, escheats and all forms of enforced collections we can increase awareness and generate revenue.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Delinquent taxes collected	\$2,080,771	\$1,565,522	\$2,500,000
Garnishments/bank attachments processed (volume)	4,254	3,893	4,300

**Program Goal:** Mining Tax Office software reporting capabilities

**Program Strategy:** Increased efficiency of software use: by deploying specific criteria to generate workflow items and automating the garnishment process.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Collection percentage real/personal	97.32%	98.19%	98.35
Budgeted collection percentage delinquent real/personal thus exceeding projections	104.04%	104%	100%

## DEPARTMENT CONTACT:

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# Board of Elections

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## **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; Cabarrus County and Kannapolis City Boards of Education; the Cabarrus County Soil and Water Conservation District Board of Supervisors; offices for six (6) 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 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.
- 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. For the 2016 primary, two satellite early voting sites will be open for the first time.
- Campaign Finance reports are now available online.
- The photo ID requirement was successfully implemented during the 2016 primary. This included 20 classes training all precinct officials on the various requirements and exceptions prior to the 2016 primary.

# Board of Elections

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## 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.
- The Board would like to reduce the number of precincts by combining existing precincts due to increased participation in One Stop early voting and the challenge of recruiting precinct officials. This is subject to State Board of Elections approval and finding adequate space that can accommodate increased parking and voter traffic.
- Operate less precincts because of reduction in volunteers/precinct workers

## BUDGET HIGHLIGHTS & CHANGES:

- Reductions in the FY 15 budget relate to the schedule of elections for FY 15 not including a City election.
- Increase in 2016-2017 budget for part time personnel both in the office and to facilitate increased interest in Multipartisan Assistance teams. These teams visit medical facilities and assist residents in completing the absentee process. This increase will be necessary due to high amounts of registrations, absentee ballots, phone calls and office traffic prior to the November presidential election.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	382,712	712,888	584,478	586,304	
Operations	179,832	581,242	428,426	420,777	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$562,544</strong>	<strong>\$1,294,130</strong>	<strong>\$1,012,904</strong>	<strong>\$1,007,081</strong>	<strong>-21.18%</strong>
<strong>REVENUES</strong>					
Intergovernmental	-	-	-	-	
Fees & Other	10	132,201	-	-	
<strong>Total Revenue</strong>	<strong>-</strong>	<strong>\$132,201</strong>	<strong>-</strong>	<strong>-</strong>	<strong>-100.00%</strong>
<strong>STAFFING</strong>					
FTE Positions	7.755	7.755	7.755	7.755	

# Board of Elections

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## 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

**Program Goal:** Ensure that all citizens have equal opportunity and access to the polls and to ensure all rules and regulations are consistent.

### Program Strategies:

- Provide available polling sites and early voting sites (46 polling sites and 3 early voting sites for the 2016 primary)
- Use County resources to include more human interest stories in newspaper, increase September Registration Drives and increase public appearances at civic organizations

MEASURE	2015 MUNICIPAL ELECTION	2016 PRIMARY	2016 PRESIDENTIAL ELECTION
% Precinct officials trained to use computers on election days without difficulty	95	95	95
# Registered voters	88,430	122,750	126,000
% Turnout of eligible voters	8.11	35	75
# Annual and civic registration drives	1	1	5
% Precincts using computers on election day	100	100	100
# New registered voters from annual and civic registration drives	25	25	100
# Complaints and protests to the Board	0	0	0

# Board of Elections

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**Program Goal:** Educate staff and volunteers on election process and increase number of precinct officials available. This should lessen the number of provisional votes as precinct officials are educated on correct processes.

**Program Strategy:** Host various training classes teaching staff and volunteers proper procedure during elections. 100% of our staff and precinct officials will be trained prior to the 2016 Presidential election. Inf act, each person should attend at least 2 training sessions.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Of Provisional votes	675	1,768	1,200
# Of Training classes offered to precinct officials	18	36	30
# Of precinct officials working during the election	306	834	1,592
# Of training classes that staff attends	5	2	3

Note: Figures will vary from election to election based on number of elections in a designated year for example: FY 15 contains 1 election; FY 16 may have 3-4 elections

**Program Goal:** To ensure accurate election results by diligently testing each election tabulation machine prior to each election and training precinct workers on reconciliation of ballots.

**Program Strategy:** 100% accuracy for all elections

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% accuracy in state mandated Audit Performed for each election	100%	100%	100%
% accuracy in high speed 60 day Sort of ballots in comparison to Election night results	100%	100%	100%

## DEPARTMENT CONTACT:

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

# Register of Deeds

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## **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:**

- Increased utilization of E-Recording by patrons. E-Recording is the process of accepting presentation of land records for recordation online as well as receiving all recording fees and excise taxes associated therewith electronically.
- Successful staff transition by replacement of staff member who moved out of the area. Another new employee successfully completed the Register of Deeds course conducted by the N.C. 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

## **CHALLENGES & TRENDS:**

- To continue implementation of technology upgrades, including exploration of the process of ordering vital records online.
- 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 FY2016 based on expected economic growth

# Register of Deeds

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	452,692	454,096	458,747	458,222	
Operations	82,565	82,401	145,573	80,882	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$535,257</b>	<b>\$536,497</b>	<b>\$604,320</b>	<b>\$539,104</b>	<b>0.49%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	2,147,227	2,100,500	2,565,500	2,381,500	
<b>Total Revenue</b>	<b>\$2,147,227</b>	<b>\$2,100,500</b>	<b>\$2,565,500</b>	<b>\$2,381,500</b>	<b>13.38%</b>
<b>STAFFING</b>					
FTE Positions	8.00	8.00	8.00	8.00	

## 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:

- Accurately and expeditiously record and maintain all records as required by our statutory mandate
- Maintain and record records without error

**Program Strategy:** Maintain the level of competence, courtesy, and efficiency that the office has historically displayed

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of Births	2,796	2,872	3,000
# of Deaths	2,791	1,880	1,800
# of Marriage licenses issued	1,569	1,582	1,600
# of Certified copies issued of births, deaths, marriages	19,880	21,037	20,000
# of Notary oaths	636	682	650
# of Subdivision maps/condo plans	278	267	30
# of Military discharges filed	43	28	30
# of Land record documents recorded	29,922	33,207	31,000

# Register of Deeds

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**Program Goal:** To implement technology upgrades that will improve service and help achieve efficiencies in productivity

**Program Strategies:**

- Full utilization of our marriage kiosk and remote site marriage applications
- Raise awareness of and encourage increased use of our E-Recording capability

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of E-recording documents filed electronically	4,419	11,190	11,500
Excise taxes and recording fees received electronically through E-Recording	\$615,308	\$1,677,221	\$1,700,000

**DEPARTMENT CONTACT:**

Name: Wayne Nixon  
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# Finance

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## 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. Staff members 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, capital asset control and financial planning and reporting.

## MAJOR ACCOMPLISHMENTS:

- Maintained General Obligation bond ratings AA+ (Standard & Poor's), Aa1 (Moody's), and AA+ (Fitch)
- The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2015 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 31<sup>st</sup> consecutive year for the June 30, 2015 CAFR
- Received the GFOA's Distinguished Budget Presentation Award for the 18<sup>th</sup> consecutive year for the Fiscal Year 2016 annual budget document
- Continued to leverage technology to provide effective and efficient services to our vendors, departments and management staff
- Issued \$73.8 million in Limited Obligation Bonds to build and equip three new schools

## CHALLENGES & TRENDS:

- Changes in Pension Accounting and Reporting requirements
- Increasing dependence on technology
  - Challenge: So reliant it can be difficult when technology is down or unavailable
  - Trend: Helps streamline processes to become more efficient
- Staff changes and new roles for staff members
- Working with schools and providing for school needs in a timely manner

# Finance

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## BUDGET HIGHLIGHTS & CHANGES:

- Extended banking contract by five additional years with current financial institution
- Brought Workers' Compensation and Liability bank account and accounting back in-house. Chose new broker and advisor

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	759,569	810,188	749,562	751,415	
Operations	83,955	169,910	158,577	143,605	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$843,524</b>	<b>\$980,098</b>	<b>\$908,139</b>	<b>\$895,020</b>	<b>-8.68%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	11.800	9.80	9.800	9.800	

## PERFORMANCE SUMMARY:

**Program Goal:** Safeguarding and minimizing the risk of loss of capital assets

**Program Strategy:** Account for the existence of capital assets by completing random physical inventories by department

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Capital assets audited by department	32%	33%	25%

**Program Goal:** Strengthen business processes in order to ensure accountability and proper stewardship of public resources

**Program Strategy:** Provide a review, evaluation and improvement plan for internal control procedures

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number of internal control areas to review	NEW	5	5

# Finance

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**Program Goal:** Maintain an appropriate unassigned fund balance and exceptional bond ratings from outside bond rating agencies

**Program Strategies:**

- Maximize revenues and control expenditures in order to meet the requirements of the County's fund balance policy.
- Receive lower interest rates on debt issuances, providing the lowest cost of debt to taxpayers by receiving exceptional bond ratings

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Unassigned Fund Balance as a % of General Fund expenditures based on previous fiscal year	15.4%	15.6%	15%
GO Bond ratings:			
Moody's	Aa1	Aa1	Aa1
Standard & Poor's	AA+	AA+	AA+
Fitch	AA+	AA+	AA+

**Program Goal:** Provide transparent, accurate and timely financial information to taxpayers, bond holders and other interested parties

**Program Strategies:**

- Prepare, submit and publish the County's Comprehensive Annual Financial Report (CAFR) in a timely manner
- Receive the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA)
- Prepare and submit accurate external federal and state reports by established deadlines in order to comply with regulatory requirements
- Provide monthly financial report to Board of Commissioners (BOC) and Public

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Submit previous fiscal year CAFR to LGC by Oct 31 <sup>st</sup> and GFOA by Dec 31st	YES	YES	YES
Receive GFOA's Certificate of Achievement for Excellence in Financial Reporting for previous fiscal year	YES	YES	YES
Submit federal and state reports by established deadlines	100%	100%	100%
Provide monthly financial report to BOC and Public	100%	100%	100%

# Finance

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**Program Goal:** Efficiently process timely payments to vendors

**Program Strategy:** Improve efficiency of accounts payable processing by setting up new vendors to receive payments by electronic fund transfer (EFT).

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of new vendors setup to receive payments by EFT	NEW	NEW	90%

**Program Goal:** Increase the efficiency of the preparation and distribution of Form W-2s to employees

**Program Strategy:** Improve efficiency of the Form W-2 process by increasing the number of employees electing to receive Form W-2 electronically by educating current employees and informing new employees during the orientation process of the benefits of choosing electronic delivery

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of increase of employees who elect to receive Form W-2 electronically	NEW	NEW	10%

## DEPARTMENT CONTACT:

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Phone: 704-920-2894

# Information Technology Services

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## MISSION:

Cabarrus County Information Technology Services, a nationally recognized organization aligns with customers across County Government 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 and non-mandated service the County has.

## OVERVIEW:

Cabarrus 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. Electronic communications and web based delivery of governmental services are now a business requirement and citizen expectation. Two of the County's most valuable assets are its reputation and data.

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:

- Center for Digital Government (CDG) and the National Association of Counties (NACo) 2015 Digital Counties Survey winner. The award recognizes leading examples of counties using technology to improve services and boost efficiencies. Cabarrus County placed 8<sup>th</sup> place, earning a top ten ranking for four years in a row in its population category, 150,000-249,999. Cabarrus previously ranked 2<sup>nd</sup> in 2014 and 8th in both 2012 and 2013.
- Implementation of appointment scheduling and lobby management solution that helps Human Services reduce lines in the lobby and increase productivity. Greeters use mobile devices to sign clients in and provide the client with a number for their appointment. Multiple video displays allow clients to estimate their wait time and directs the client to the appropriate window or door when their case worker is available. Analytics provides data that allow managers to determine in real time when personnel need to be shifted to other areas to promote shorter customer wait times.
- Refresh of end of life server infrastructure
- Refresh of Emergency Operation Center and E911 Dispatch Video walls.
- Upgrade of network infrastructure for increased capacity
- Expansion of Wi-Fi at the Arena and Events center
- Implementation of Cyber Security threat prevention, detection and response protocols.
- Implementation of Single Sign On and Mobile Device Management through software as a service for improved security, technology provisioning for employees, and onboard, off boarding processes
- Developed mobile application for partnership between DHS, Schools and non-profit Cabarrus Partnership for Children. The mobile application provides a simplified user interface for public submission to determine if they may qualify for head start and daycare assistance. The backend database allows for sharing of the application and data between agencies to find the best fit for qualifying families.

# Information Technology Services

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- Developed new website for Animal Control Shelter using open source Drupal and implemented new mobile application Finding Rover to match lost pets with owners and provide public awareness of animals available for adoption.
- Implementation of cloud based calendar and events system providing responsive design, mobile access, and registration to County meetings, classes, activities and community events. Promotes social media interaction for advertising of event through crowd sourcing.
- Upgrade of EMS tablets in ambulances and heart start units.
- Implemented Transportation daily trip reminder call out. Improved service using existing resources at no additional cost to the county. Transportation software vendor offered this feature for an implementation price \$55,560 plus on going \$10,800 annual expense.

## CHALLENGES & TRENDS:

- **Hire & Retain IT Personnel** - Whitehouse.gov notes under technology issues, there are over half a million unfilled jobs in information technology across all sectors of the economy. These IT jobs make up ~12% of the approximately 5 million job openings making IT the largest occupational category for open jobs. Cabarrus County ITS has an excellent employee retention and internal promotion rate, however we have a current vacancy that has been very difficult to fill.
- **Cyber Security Threats** - CNN reports that nearly 1 million new malware threats are released every day and Cyber security incidents have surged 38% since 2014. Cabarrus County ITS invested in cyber security technologies in FY16 and will continue to focus on cyber security measures in FY17.
- **Shared Services** – Cabarrus County ITS continues to take the lead in leveraging County assets and technology to provide shared technology services to all county departments, other government and non-profit agencies. In FY17 we will continue driving efficiencies by creating opportunities to share resources within County Government and externally with other agencies.
- **Budget and Cost Control** - Increasing demand from all county departments for disparate types of applications and technology devices has increased county expenditures for technology personnel, related hardware, software, and support services. ITS exercises purchasing standards and encourages departments to use shared service applications where possible as cost control measures to mitigate the annual budget increase.
- **Mobility and Mobile Applications** - Citizens and county employees alike are the driving forces behind mobile adoption. There is an expectation that anything you can do at your desk, you should be also able to do anywhere on a laptop, tablet or phone. Most existing county applications were not designed to be used on small screens in the field. For mobility they require a redesign or replacement for better user experience and secure mobile access. The Cabarrus County website requires a complete redesign for improved mobile access.
- **Open Government, Transparency and Open Data** - Public agencies at the federal, state and local level are increasingly banking on the ability of openly available data to drive innovation and economic growth. Cabarrus County ITS introduced a county open data site in FY16 and will continue to work with county departments and the community to provide consumable data sets useful to our citizens and the economic development community.
- **Virtualization: Server, Desktop, Storage, Applications** – Cabarrus County's investment in server and desktop virtualization has resulted in shortened disaster recovery time, provided high-availability, energy savings, and a more flexible technology infrastructure. Storage and network virtualization are trending on the horizon as new transformative technologies. Cabarrus County ITS will begin to explore these new virtualization options in FY17.

## BUDGET HIGHLIGHTS & CHANGES:

- \$108,558 to upgrade 18 Sheriff in car cameras is reflected in 9862 Technology line item. The upgrade will bring these 18 vehicles up to the more reliable platform we have standardized on that is currently in 32 other cars. All

# Information Technology Services

cars on a consistent platform reduces officer training requirements, maintenance costs, and improves the video retrieval process for evidence.

- Increase in 445 Purchased Services and decrease 570 Service Contracts due to a shift from purchasing self-hosted software applications that require maintenance contracts to more commodity cloud software as a service applications.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	1,789,036	2,098,675	2,137,638	2,141,557	
Operations	1,928,867	2,664,105	2,679,995	2,651,536	
Capital Outlay	61,773	376,831	218,078	218,078	
<b>Total Expense</b>	<b>\$3,779,676</b>	<b>\$5,139,611</b>	<b>\$5,035,711</b>	<b>\$5,011,171</b>	<b>-2.50%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	182,960	282,198	292,367	292,367	
Other Fin Sources	600	42,800	-	-	
<b>Total Revenue</b>	<b>\$183,560</b>	<b>\$324,998</b>	<b>\$292,367</b>	<b>\$292,367</b>	<b>-10.04%</b>
<b>STAFFING</b>					
FTE Positions	23.00	26.00	26.00	26.00	

## PERFORMANCE SUMMARY:

### County Wide Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts, and looks ahead to preserve quality of life
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

**Program Goal:** Promote government information processes by partnering with our internal and external customers to deliver quality technology services that meet customer requirements and align with county wide goals.

### Program Strategies:

- Review county departments' processes and operational requirements, make technology recommendations based on requirements, and approve all technology related expenditures.
  - Attend county department staff meetings for awareness of departmental challenges and issues
  - Meet with every department during the annual budget process to review technology budget projects and expenditures

# Information Technology Services

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- Research, recommend and implement technology solutions that support county wide work flow processes, eliminate departmental data silos, and increase government transparency
- Engage with customers to improve communication.
  - Host regular project meetings to review expectations, issues and status
  - Provide easily assessable project meeting documentation on intranet
  - Create an annual technology work plan project calendar
- Reduce duplicate expenditures by providing technology services to schools, municipalities, volunteer fire districts and non-profit organizations.
  - City of Concord Planning and Zoning Hosting Services
  - Town of Harrisburg Zoning Hosting Services
  - GIS County Wide Addressing Hosting Services
  - Kannapolis City Schools Datacenter and Network Services
  - Cabarrus County Schools Datacenter Services
  - Mt. Pleasant, Harrisburg, Midland Mobile Public Safety Services
  - Volunteer Fire Mobile Public Safety Services
  - Health Alliance ERP Hosting Services
  - Concord and Kannapolis E911 Public Safety Answering Points (PSAPs)
  - Union County E911 Regional Back-Up Services
  - Cabarrus County Partnership for Children Managed Technology Services
  - Cabarrus Arts Council Voice and Data Services

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% County Departments Met With To Review Technology Budget Projects And Expenditures	100%	90%	100%
# Work Plan Items / # Added After Start of FY / # Completed in FY	74 / 9 / 51	109 / 12 / 79	70 / 5 / 52
% Work Plan Items Completed In FY	68%	72%	75%
Hosted Technology Services / New External Partnerships	9 / +2	12 / +3	13 / +1

**Program Goal:** Protect enterprise information integrity through planning, standards and process management

## Program Strategies:

- IT Service Management (ITSM) Best Practices
  - Provide customers with easy method to report issues and incidents
  - Offer easy method for customer feedback on services provided by IT
  - Follow up with all unsatisfied customers and at least 10 other customers a week and discuss their customer service perception.
  - Track and report incidents and problem resolutions.
  - Record IT service metrics and display via dashboards
  - Provide change management process to ensure changes are vetted, tested and user approved before implementing into the production environment.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Customers Survey Rate Satisfied	94%	93%	95%
% Unsatisfied Customers Who Improve Rating After Follow Up Call	-	-	80%
% Incidents With First Call Resolution	64%	67%	70%

# Information Technology Services

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% of Application Changes Tested and Approved by Client Before Introduction Into the Production Environment	95%	93%	95%
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**Program Goal:** Provide access to information resources by providing reliable secure applications and technology infrastructure

## Program Strategies:

- Application Development and Implementation
  - Website redesign to provide mobile device access, enriched user experience, feature economic development, standardized content structure and offer consistent method for transparent delivery of government information.
  - Implement a consistent solution for all departments for internal and external event management and registration. Integrate public events calendar with social media and a community calendar citizen use.
- Design, implement and maintain technology infrastructure
  - Budget for and implement desktop, mobile, server, storage and network hardware to support growth, new software requirements, and preserve security
  - Provide software releases to improve functionality, apply bug fixes, and enhance security.
  - Provide end point devices with virus protection, detect intrusions and provide recovery services when needed

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
County Website Redesign	-	-	70%
Cloud Event Management System	-	96%	100%
Mobile Device Management	70%	90%	100%
ACCELA City of Concord Integration	50%	85%	100%
Sheriff EMS Radio AVL Integration	5%	70%	100%
Laserfiche Forms Implementation	1%	20%	60%
Cloud Reservation & Registration	70%	95%	100%
Jail Security Systems Upgrade	5%	10%	75%
Identity and Access Management	-	40%	100%
Endpoint Protection Rollout	-	80%	100%

## DEPARTMENT CONTACT:

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# Infrastructure & Asset Management – Administration

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## **MISSION:**

To provide maintenance and care for County assets that ensures 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 Administration Division provides direction and overall management of the Infrastructure and Asset Management (IAM) department. This division is comprised of six staff members and is responsible for managing personnel, payroll, budgeting, training, planning, developing and implementing programs for all eight divisions of the department.

The division handles all communications with the Human Resources Dept. and facilitates HR related business within the department including hiring, disciplinary procedures, dismissals, planning/scheduling for training, compliance with County/State/Federal policy and rules as well as supporting supervisors and front line staff needs.

IAM Administration is responsible for planning and managing numerous CIP projects as well as normal construction/repair/renovation/energy management projects from the operating budget. The Director, Assistant Director, and the Facility Project Coordinators are involved throughout all phases of these projects in terms of compiling research for the project, attending meetings, interviewing and selecting designers/consultants/contractors, tracking progress of the project and making sure that the project goal is achieved efficiently and effectively.

The division handles and assists County management with the long term and strategic planning for the needs of the County in terms of new parks, libraries, senior centers, land acquisition, and general County infrastructure that comes along with population growth.

The Administration Division is the liaison to the Finance Department for all of IAM. IAM Administration prepares and oversees the annual budget, approves timesheets for payroll, reconciles accounts receivable and payable, assists with the tracking of all fixed assets, and ensures that the department follows purchasing rules and laws. For formally and informally bid CIP projects IAM administers the bidding process and makes recommendations to management and the Board for bid approval. IAM Administration also drafts and posts all invitations and requests for bids on projects as well as requests for qualifications for architectural and engineering projects.

All communication with the Safety and Risk Management Department is conducted by the IAM Administration division. This is specifically in relation to insurance claims and compliance inspections by the City and County Fire Marshal's offices, OSHA, NCDOL, DHHS, DCSR, and NCDEQ as well as compliance with all NFPA, ADA, DOT, NCDA standards. IAM Administration is also responsible for seeing that inspections of fire alarm systems, sprinkler systems, fire suppression systems, fire extinguishers, mechanical systems and other pressure vessels, elevators, electrical systems, vehicles, playgrounds, heavy equipment/machinery and the landfill operations are kept current and that deficiencies are promptly corrected.

During emergencies and natural disasters IAM Administration has three positions who play an active role in the emergency operations of the County by serving as points of contact for our department as well as participating in the functions of the Emergency Operations Center.

# Infrastructure & Asset Management – Administration

IAM Administration is responsible for attending monthly Board meetings and work sessions that involve departmental business and making presentations to the board.

Dissemination of important information to the entire IAM staff is done by IAM Administration as well as all internal communications.

## MAJOR ACCOMPLISHMENTS:

- Completion of HVAC equipment change out at the Arena and Events Center
- Completion of architectural schematic designs for Kannapolis Library renovations, a down town parking deck, an emergency services equipment warehouse, and restroom facilities at Frank Liske Park all to be constructed in future years.
- 1% Reduction in total energy consumption by all County operated buildings

## CHALLENGES & TRENDS:

- Increase in occupied square footage resulting in increased operating expenses for all divisions which are monitored and managed by this division
- Code, safety, and construction work orders continue to increase significantly

## BUDGET HIGHLIGHTS & CHANGES:

- Refinement of department wide performance measures with intermittent tracking and evaluation
- Request for Facility Dude software energy management module to enhance our ability to track county wide utility management. Current system utilized is no longer supported or manufactured and does not have an Energy Star rating function. Reporting abilities with the existing software are extremely limited.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	541,191	578,905	540,953	542,820	
Operations	1,017,857	1,142,218	1,265,795	1,267,680	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$1,559,048</strong>	<strong>\$1,721,123</strong>	<strong>\$1,806,748</strong>	<strong>\$1,810,500</strong>	<strong>5.19%</strong>
<strong>REVENUES</strong>					
Intergovernmental	-	-	-	-	
Fees & Other	43,160	33,000	33,000	33,000	
<strong>Total Revenue</strong>	<strong>\$43,160</strong>	<strong>\$33,000</strong>	<strong>\$33,000</strong>	<strong>\$33,000</strong>	<strong>0.00%</strong>
<strong>STAFFING</strong>					
FTE Positions	7.00	6.00	6.00	6.00	

# Infrastructure & Asset Management – Administration

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## 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 Goal:** Ensure financial accountability and responsible asset management

### Program Strategies:

- Implement best management practices to minimize operating expenses; and investigate all avenues to improve customer service per services provided
- Maintain County assets in good working order and condition in an efficient manner to minimize extended downtime on major building components such as HVAC, elevators, etc.
- Reduce utility consumption with utilization of proven measures and products

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Change in energy consumption by all County operated buildings	-1%	-4%	-4%
Utility cost per square foot of space maintained	1.50	1.44	1.50
2012 BOMA International's annual Experience Exchange Report Governmental Building Utility Cost per square foot	1.99	1.99	1.99

### DEPARTMENT CONTACT:

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# Infrastructure & Asset Management – Grounds Maintenance

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## MISSION:

Provide and maintain clean, safe, and useful outdoor facilities, landscaping, parking facilities, and grounds while maximizing their functional life.

## 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; maintenance of various amenities for the Active Living and Parks department; and litter pickup. Private contractors perform mowing to public sites (including Vietnam Veterans Park, Camp Spencer, and Frank Liske Park Soccer Complex). This department also handles initial set-up of various school ball fields.

## MAJOR ACCOMPLISHMENTS:

- Implementation of Tree Inventory Program
- Continuing storm water management improvements at Vietnam Veterans Park and Frank Liske Park
- Parking lot repairs at Arena and Animal Shelter
- Construction of volley ball courts at Vietnam Veterans Park
- Pavement repairs to Vietnam Veterans Park Basketball Court
- Frank Liske Park softball infield renovations
- Frank Liske Park tennis court resurfacing
- Sod and irrigation installation at Rotary Square
- Development of new staff
- Implementation of Equipment Training and Inspection Logs

## CHALLENGES & TRENDS:

- Increase in operating expenses due to opening of Rob Wallace Park
- Increase in the frequency of use of recreational playing surfaces
- Increased frequency of cross country meets at Frank Liske Park requiring course preparation
- Tree management due to Emerald Ash Boarer
- Pond management

## BUDGET HIGHLIGHTS & CHANGES:

- Tree Management program
- Staff and equipment expansion at Rob Wallace Park
- Major asphalt repairs at Kannapolis Library, Senior Center, and Frank Liske Park

# Infrastructure & Asset Management – Grounds Maintenance

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	403,536	425,739	465,490	465,661	
Operations	666,339	814,661	1,016,585	1,011,156	
Capital Outlay	82,383	168,674	361,800	330,300	
<b>Total Expense</b>	<b>\$1,152,258</b>	<b>\$1,409,074</b>	<b>\$1,843,875</b>	<b>\$1,807,117</b>	<b>28.25%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	27,000	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>\$27,000</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>STAFFING</b>					
FTE Positions	9.00	9.00	10.00	10.00	1.00

## 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 Strategies:

- Inspections and prompt response to requests from customers and safety department about potential issues. Provide ongoing improvements to existing areas
- Have a regular, recurring preventative maintenance program to ensure that existing areas are kept in working order and to prevent problems or issues from occurring

## Infrastructure & Asset Management – Grounds Maintenance

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Cost to maintain Equipment Assets per Individual Asset	\$534.46	\$443.00	\$470.00
# of ALP Amenities Managed	50	50	52
# Fields managed	26	26	26
# Acres maintained	458	638	638
# Park acres maintained	331	511	511
Maintenance cost per acre*	\$2,515	\$2,031.47	\$2,832.47
# Work orders completed	2,335	4,736	4,500
% of Preventive maintenance work orders	94.3%	96.375%	95%
% of Requested work orders	5.7%	3.624%	5%

\*includes labor, materials, service contracts, equipment purchased/maintenance, amenity additions, and other improvements

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# Infrastructure & Asset Management – Sign Maintenance

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## MISSION:

To provide durable, accurate, and code compliant signage by the customer requested deadline.

## 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. 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., EMS, Fire Department, City Police, and Highway Patrol. This division is responsible for all zoning and public notice signs. This division has become the sign department for internal and external building signs, park signs and banners, and voting locations signs. The sign maintenance division also assists the building maintenance division as needed.

## MAJOR ACCOMPLISHMENTS:

- Replacement and additional interior building signage for the Courthouse
- Design and fabrication of additional interior building signage at the Governmental Center, installation take place next fiscal year
- Voting precinct safety signage package this year included 50 new double sided signs 18x24 for "VOTE TODAY" and had metal stakes fabricated to raise them up to a height of 48 inches to be more visible, 30 new handicap voter signs and put them on stands with metal bases to make them more portable, and 25 reflective directional signs with arrows for use in areas with low lighting.
- Continued break-away signage installation at locations where required

## CHALLENGES & TRENDS:

- Updated equipment permits staff to make more high quality signs in-house
- Increase in high quality banners, custom cut out characters, kiosk announcement signage for the increasing quantity and diversity of Active Living and Parks programs. The parks are requesting 12 to 18 banners per season and 12 to 15 banners on special events such as disc golf tournaments, tennis lessons, and various events. The parks usually request 150 to 200 of the kiosk signs for the year.

# Infrastructure & Asset Management – Sign Maintenance

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	123,218	137,932	119,393	119,393	
Operations	40,587	52,750	43,086	43,086	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$163,805</b>	<b>\$190,682</b>	<b>\$162,479</b>	<b>\$162,479</b>	<b>-14.79%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	16,590	10,000	5,000	5,000	
<b>Total Revenue</b>	<b>\$16,590</b>	<b>\$10,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>-50.00%</b>
<b>STAFFING</b>					
FTE Positions	2.00	2.00	2.00	2.00	

## 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

**Program Goal:** To provide durable, clear, visually appealing, and compliant street, building, and event signage for Cabarrus County

**Program Strategy:** Continued retrofit of existing building signage to meet new ADA codes

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of buildings made ADA compliance on signage	4	3	2

# Infrastructure & Asset Management – Sign Maintenance

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**Program Goal:** Provide prompt response to street sign requests and complaints

**Program Strategy:** Achieve 100% electronic work order submissions on Munis

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Work orders completed for County and municipality street signs –	65	114	100
# Work orders completed for County departments	224	256	280

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# Infrastructure & Asset Management – Building Maintenance

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## 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 83 county owned facilities/structures and 9 leased structures. This totals 1,149,840 square feet and houses approximately 1200 county employees and 115 NC State and Federal employees. Infrastructure and Asset Management (IAM) Building Maintenance 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: Governmental Center Parking Deck Lighting Retrofits and pressure washing, Frank Liske Park Amphitheatre Renovations, Camp Spencer Pool Storage Building, Tax Collections Renovations, ITS Office Renovations, Governmental Center Carpet Replacement, Human Services Center Break room Renovations, Human Services Center Roof Replacement Management, Multiple HVAC Replacements at Camp Spencer, Arena Fire Panel Replacement, Governmental Center Chiller Replacement, Sheriff's Training Range Light Upgrades

## CHALLENGES & TRENDS:

- Increase in square footage occupied
- Increase in safety, environmental, and labor related regulatory requirements
- Aging building infrastructure, specifically mechanical, electrical, and plumbing systems are requiring complex planning and repair/replacement

## BUDGET HIGHLIGHTS & CHANGES:

- Addition of one (1) Building Maintenance Mechanic
- Budget reflects projects selected from direct input by all departments after IAM and management review

# Infrastructure & Asset Management – Building Maintenance

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	625,716	660,010	692,231	696,417	
Operations	1,377,798	2,098,226	2,227,225	2,150,358	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$2,003,514</b>	<b>\$2,758,236</b>	<b>\$2,919,456</b>	<b>\$2,846,775</b>	<b>3.21%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	14,900	15,000	16,000	16,000	
Other Fin Sources	-	182,490	-	-	
<b>Total Revenue</b>	<b>\$14,900</b>	<b>\$197,490</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>-91.90%</b>
<b>STAFFING</b>					
FTE Positions	10.00	10.00	11.00	11.00	1.00

## 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 Goal:** To provide responsible 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
- Maintain buildings in good working condition in an efficient manner
- Have a regular, recurring preventative maintenance program to ensure that existing areas are kept in working order and to prevent problems or issues from occurring

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Square feet maintained	1,160,000	1,138,307	1,138,307
Square feet maintained per FTE	116,000	113,831	113,831
Square feet maintained per FTE Standard*	95,120	95,120	95,120

\*American School & University's 32nd annual Maintenance and Operations Cost Study 2009 using national median

# Infrastructure & Asset Management – Building Maintenance

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**Program Goal:** To achieve 100% electronic work order submission

**Program Strategy:** Work with County Departments in streamlining processes and answering customer service needs

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Work orders completed	2,068	3,943	3,900

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# Infrastructure & Asset Management – Facility Services

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## MISSION:

To deliver a clean, comfortable, safe, and sustainable environment for our customers. Facility Services is committed to providing the citizens and staff of Cabarrus County with clean, toxin free, environmentally friendly county buildings.

## OVERVIEW:

The Facility Services Division provides efficient, cost effective facility management services for 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, deliveries, mail courier services, and meeting set-ups. Floor care, furniture cleaning, supply delivery, and limited snow and ice removal services are also provided to all county locations by the Facility Services mobile crew.

## MAJOR ACCOMPLISHMENTS:

- Began the changeover to a proprietary dispensing system using ECO products and a microfiber mopping system in the Courthouse, Sheriff's Office and Detention Center, Governmental Center and Human Service Center to a hydrogen peroxide based solvent that provides a higher level of sanitization and bacteria kill. The solvents are Green Seal Certified.
- Completed furniture installation in the Courthouse Annex
- Assisted with file consolidation and purging at the Human Service Center

## CHALLENGES & TRENDS:

- Balancing of location staffing due to sickness, vacations, and extended leave of absence
- Ratio of available staff per square footage and remote locations creates a loss of coverage and cleaning on a weekly basis.

## BUDGET HIGHLIGHTS & CHANGES:

- Funds added for contract floor and office cleaning to manage staffing inconsistencies
- By using a proprietary dispensing system and reducing the number of supply vendors we have experienced a cost reduction in janitorial supplies

# Infrastructure & Asset Management – Facility Services

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	986,678	1,089,166	1,130,613	1,106,056	
Operations	249,054	285,058	334,839	334,859	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$1,235,732</b>	<b>\$1,374,224</b>	<b>\$1,465,452</b>	<b>\$1,440,915</b>	<b>4.85%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	950	600	800	800	
<b>Total Revenue</b>	<b>\$950</b>	<b>\$600</b>	<b>\$800</b>	<b>\$800</b>	<b>33.33%</b>
<b>STAFFING</b>					
FTE Positions	27.00	27.00	27.00	27.00	

## 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 Goal:** Ensure the divisions scope of service is provided in a cost effective and responsive manner

### Program Strategies:

- Encourage advance scheduling practices such as work orders, inspections, shared reservations pages, and weekly visits by supervisor
- Utilize new cleaning equipment, improved approaches, and cleaning techniques while increasing the labor hours utilized in the larger and more populated buildings
- Maintain buildings in good working order and condition in an efficient manner validated by documented supervisor periodic inspections followed by employee coaching sessions.

# Infrastructure & Asset Management – Facility Services

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Work orders received and completed by mobile crew*	903	898	900
Operating cost per square foot of space maintained in relation to department budget	\$1.93	\$1.93	\$2.00
# locations maintained	39	42	42
Square footage maintained	621,773	627,908	627,908
Square footage maintained per FTE	24,871	24,818	24,818

\*In the Facility Services division the Mobile Crew employees are the only staff who utilize the work order system. All other employees have a daily cleaning check list.

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# Infrastructure & Asset Management – Fleet Maintenance

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## MISSION:

To provide a safe and reliable fleet for all County departments.

## 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 463 units of equipment, (61% 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:

- Incorporated tire replacements in-house and realized a 10% cost savings

## CHALLENGES & TRENDS:

- Building footprint is extremely limiting in terms of number of lifts for equipment and parts/tire storage. Currently there is only one lift that raises an Ambulance. These factors currently cause a longer wait time for maintenance

## BUDGET HIGHLIGHTS & CHANGES:

- Increase in vehicle purchases due to County staff additions and several vehicles in Infrastructure and Asset Management that have reached the end of their lifecycle. The impact results in the requested purchased vehicles for FY 2017

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	356,211	375,762	378,118	378,526	
Operations	32,839	54,354	50,889	50,895	
Capital Outlay	43,190	175,638	611,594	641,400	
<strong>Total Expense</strong>	<strong>\$432,240</strong>	<strong>\$605,754</strong>	<strong>\$1,040,601</strong>	<strong>\$1,070,821</strong>	<strong>76.77%</strong>
<strong>REVENUES</strong>					
Intergovernmental	-	-	-	-	
Fees & Other	52,838	68,000	65,000	65,000	
<strong>Total Revenue</strong>	<strong>\$52,838</strong>	<strong>\$68,000</strong>	<strong>\$65,000</strong>	<strong>\$65,000</strong>	<strong>-4.41%</strong>
<strong>STAFFING</strong>					
FTE Positions	6.00	6.00	6.00	6.00	

# Infrastructure & Asset Management – Fleet Maintenance

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## 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:** Reduce down-time and repair costs for all County department vehicles

### Program Strategies:

- Provide thorough, high quality vehicle preventive maintenance program
- Update vehicles with new equipment as it becomes available

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Vehicles receiving equipment	82*	56	50
% Vehicles receiving equipment	42%	18%	25%
# of preventive maintenance work orders	552	565	600

\*Reflects the radio change out on all of the Sheriff's Deputies patrol cars

**Program Goal:** Reduce energy/fuel consumption costs

**Program Strategy:** Replace high mileage vehicles with energy efficient and environmentally safe hybrid and/or alternative fuel vehicles

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Vehicles replaced with more efficient equally capable models	14	19	32
% Vehicles fleet replaced with more efficient equally capable models	3.1%	6%	10%

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# Active Living and Parks – Parks

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## **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, walk, special event, 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 (Frank Liske Park, Vietnam Veterans Park and Camp TN Spencer Park) consisting of over 370 acres, (an additional 160 acre park is being developed in Midland); 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, health and wellness, and FUN! The parks consist of playgrounds, trails, picnic shelters, tennis courts, soccer and softball fields, mini-golf course, paddle boat, kayak and canoe rentals, fishing, camping, cabins, pool, indoor rental facilities, 2 disc golf courses, 2 championship sand volleyball courts, and similar amenities. Summer day camps, nature education camps and fitness camps are offered, as well as a Jr. Ranger program for 3<sup>rd</sup> grade students throughout Cabarrus County and overnight programs for Boy Scouts, Girl Scouts and Cub Scouts. Curriculum specific presentations to local students are provided in class, as well as via field trips to our parks as part of a very successful collaboration with the Cabarrus County School system.

The matching incentive grant program that provides a 50% match for projects that enhance public lands is administered by the Department. \$4,298,725.06 in projects have been completed since its inception in 1977 (\$1,956,198.48 funded by County match). Local school-parks are utilized for community youth athletic leagues that are coordinated by the Department. Maintenance for these school parks are funded by the Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

## **MAJOR ACCOMPLISHMENTS:**

- 801,062 individuals participated in programs, events or utilized Cabarrus County park facilities during the 2015 fiscal year. (an increase of 99,949 from fiscal year 2014)
- 262,680 individuals participated in youth sports leagues coordinated by our Active Living and Parks Department staff
- Cost per capita for Cabarrus County parks was \$6.83 as compared to the \$49.48 NC State average and a National average of \$80.00 (based on FY'2014 figures). This means the operating budget for Cabarrus County Parks is 14% of the NC State average and 9% of the National average spend per capita.) There are numerous quality programs and facilities based on such a low funding rate. The dedicated staff are what make the programs as efficient and effective as they are.
- A Comprehensive 10 year Master Plan for the Department was completed and presented by the Alfred Benesch & Company.

## Active Living and Parks – Parks

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- All Active Living and Parks Department staff participated in Vibrant Coaching workshop learning more about our individual learning styles and how to better communicate and work with other staff members and in group settings.
- Continued the Healthy Communities nutrition program resulting in continued positive growth in healthier choices of concession items (From 27% in FY'12 to 32% in FY'13 to 42% currently). Healthy Choice food items now represent 50% of the overall choices available through our concessions stands
  - Collaborated with the NC Recreation & Park Association and the Blue Cross-Blue Shield Foundation to provide educational webinars to share success of the local Healthy Concessions Healthy Concessions project with other Parks & Recreation departments across the state
  - Staff was invited to present the Active Living and Parks Department Healthy Concessions program at the Tennessee Parks and Recreation State Conference
- Awarded the PlayPrint grant from the North Carolina Recreation and Park Association and Blue Cross – Blue Shield of North Carolina to add colorful sidewalk designs to the Frank Liske Park that encourage physical activities and increased outdoor play in the parks
- Staff presented 3 Environmental Education sessions at the National Park Ranger Institute (Edneyville, NC)
- Staff presented a Certified Interpretive Guide Training (Mecklenburg County)
- Continued the Species Survey at all Parks and Senior Center facilities. (Over 300 different species identified in 2015)
  - Trail cameras have been installed at all of the parks and senior center to help identify wildlife
  - Implemented 5 conservation projects in storm water drainage areas of Frank Liske Park
  - Staff presented Environmental Education program at the South Carolina Parks and Recreation Summit
- FLP hosted the Conference Carolinas NCAA Division II Cross Country Championship with 12 schools and 24 teams (Men's and Women's) competing (Approximately 250 runners and 450 spectators)
- Developed a portable archery range and implemented archery classes (8 classes and over 100 participants to date)
- Added 2 championship sand volleyball courts at Vietnam Veterans Park
- Engineering and plans developed for boardwalk through the marsh land at Camp Spencer Park complete and scheduled to begin in spring of 2016
- Expanded summer educational programs (24 new programs to approximately 1,100 participants in FY/15) by marketing to regional summer camps and daycares.
- Enhanced social media marketing for all Active Living and Parks Department programs, classes, and events (122 new Facebook Likes to date)

### CHALLENGES & TRENDS:

- Meeting the increasing demand for parks and programs during difficult economic times continues to be extremely challenging (budget and staffing does not keep up with increased participation, limited space/facilities based on rapidly increasing demands for service, the increase in overall park participation, new championship volleyball courts and disc golf course, bocce, shuffleboard and horseshoe courts, road races and third party reservations and/or events with limited staff increases). Park participation has increased over 375,400 patrons per year since 2010.
- Per Capita cost of \$6.83 makes it difficult to upgrade facilities, build new facilities, and adequately staff the facilities and provide quality efficient and effective facilities.
- 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.

## Active Living and Parks – Parks

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- Adapting our marketing strategies and overcoming the general belief that parks cater to the needs of younger people to better serve to the changing 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.
- Maintaining a focus on promoting healthy lifestyles in all programs, events and activities is not always an easy task in the competitive market that we deal with. Other local government parks and recreation departments, as well as private sector athletic/health clubs and non-profit groups such as the YMCA/YWCA organizations are constantly adapting to meet current trends in facilities, programs, attractions, etc. Our goal is to provide programs/activities that improve the quality of life and promote increased physical activity and overall wellness in an effort to positively impact the obesity and/or chronic disease status of Cabarrus County residents.
- 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 (Camp TN Spencer facility upgrade, Rob Wallace Park, Turf Multipurpose Fields, splash pad and mini-golf course at FLP, etc.). As the economic recovery begins, funding these infrastructure development projects will make new operations/development funds scarce.
- Continued requests from the community for water feature at FLP. (Addressed in the CIP - FY'18)
- Competition with other locations (counties/cities) to host weekend soccer, lacrosse, softball and baseball tournaments continues to intensify as other areas build new sports complexes. Cabarrus County has the reputation of being a leader when it comes to Parks. There is a huge demand for weekend tournaments, regional, state and national tournaments. These tournaments provide a significant economic impact for the host communities and fill hotels, restaurants, local shops and/or gas stations with out-of-town guests that spend money during these tournaments. These tournaments will also expand the revenue base of our department significantly. (According to our new Master Plan, these tournaments attract tourists, enhance Real Estate values, and attract new business and retirees to the community.)
- Synthetic turf fields would allow for year round play and accommodate the demand for sports fields without as much monitoring, downtime and maintenance as required for turf fields. (Addressed in the CIP - FY'19 & FY'21)
- Mt. Pleasant remains an underserved area of Cabarrus County and continues to request a park in their community. The new Master Plan identifies the following priorities based on community input: Development of Rob Wallace Park, Improvement to Frank Liske Park fields, new district park in the western part of the county, renovations to existing parks, more trails/greenways (5 mile addition to the Carolina Thread Trail), additional swimming pools and/or splash pad.

### BUDGET HIGHLIGHTS & CHANGES:

- Phase 1 of the development of Rob Wallace Park is moving forward. The PARTF Grant will still be viable during the first half of FY'17 budget and funding for redesign to include any new property will be necessary.
- Rob Wallace Park is scheduled to open during FY'2017. Once the park opens there will be increased part-time ranger and facility operator (RFO) hours required and the expenses related to the day-to-day operations of the new park. These expenses are included in the budget FY'17 Budget Request. (There will also be some increase in revenue to subsidize a portion of these expenses)

# Active Living and Parks – Parks

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	942,061	982,533	1,009,453	1,009,150	
Operations	297,956	320,156	359,811	358,818	
Capital Outlay	99,037	165,496	150,000	150,000	
<b>Total Expense</b>	<b>\$1,339,054</b>	<b>\$1,468,185</b>	<b>\$1,519,264</b>	<b>\$1,517,968</b>	<b>3.39%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	427,428	415,599	468,800	471,800	
Other Fin Sources	-	8,937	-	-	
<b>Total Revenue</b>	<b>\$427,428</b>	<b>\$424,536</b>	<b>\$468,800</b>	<b>\$471,800</b>	<b>11.13%</b>
<b>STAFFING</b>					
<b>FTE Positions</b>					

## 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
- 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:** Enhancing quality of life by providing programs, preserving land and developing parks while maintaining and operating existing parks and increasing activities and programs to address the diverse population of Cabarrus County

### Program Strategies:

- Develop additional land conservation educational programs and projects that promote enhanced awareness of environmental needs and maintain open space in all parks, identify and maintain protected natural resources and/or wildlife.
- Identify and develop new parks while enhancing existing parks

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Conservation projects, environmental education programs provided (Conservation and Environmental)	N/A	77	100
Environmental Program Participants	N/A	5,226	7,500

Park upgrades and enhancements keep the parks fresh and promote returned visits. Serving over 800,000 park visitors annually requires increased/enhanced facilities and keeping up with current trends.

# Active Living and Parks – Parks

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**Program Goal:** Promote overall health and wellness through programs, events, classes and/or opportunities offered by the Active Living and Parks Department

## Program Strategies:

- Create community partnerships to collaborate with local projects and programs to promote overall wellness and improved personal health
- Enhance existing health and wellness programs, classes, and/or events while adding new programs, classes, and/or events to meet the ever changing demands of park patrons. This will include programs, classes and events such as Fit Camp, Couch to 5K programs, increase in the number of road races, yoga and Crank It Up classes, walking programs and a new ADA trail at Frank Liske Park)

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Program participants	11,669	10,829	12,000
# Facility reservations	2,752	2,200	2,500
# of new programs, classes, events as a response to participant request/feedback	N/A	4	2

## Program Goals:

- Increase visibility of Active Living and Park's programs and facilities
- Continue to improve ADA compliant facilities and/or amenities

**Program Strategy:** Continue to add ADA compliant features to existing and new facilities and complete inspections and gather and utilize feedback from patrons

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number of Facebook "Reaches"	N/A	77,732	85,000
Number of Facebook "Likes"	N/A	1,440	1,700
# of ADA targeted improvements	N/A	2	4

## DEPARTMENT CONTACT:

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# Active Living & Parks – Senior Centers

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## **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 older adults and adults with disabilities to promote quality of life through healthier, more active and engaged lifestyles.

Two Senior Centers, located in Concord and Mt. Pleasant, 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 (2), picnic shelter, walking trail, bocce courts (4), horseshoe courts (2), shuffleboard courts (2) and rental facilities (indoor and outdoor). Partnerships with community organizations (LunchPlus Club, churches, YMCAs, etc.) continue to provide additional health promotion and education programs, classes and special events.

## **MAJOR ACCOMPLISHMENTS:**

- Hosted the annual NC Senior Games State Finals Pickleball Tournament with over 300 athletes and over 100 volunteers and staff; this event has already been scheduled for FY17 in Cabarrus County
- Implemented Saturday morning hours of operation, providing opportunities for participation in drop-in activities (Fitness Center, Game Room, Computer Lab), as well as fitness classes.
- Continued to add new fitness instructors of various ages and genders have helped to increase program diversity at the Senior Centers
- Value of volunteer hours for the Cabarrus County Senior Centers is \$80,000 based on the Independent Sectors value of volunteer time at \$23.07 per hour in NC for 2015
- Cabarrus Senior Games successfully implemented Torch 1.0 (developed by NC Senior Games) for participant registration and reporting
- Following successful implementation of extra evidence-based health promotion (EBHP) programs in FY15, additional funding was received in FY16 to include eleven EBHP programs (six classes were completed in first 6 months with 58 participants/343 participations; these programs are offered with funding from the Older Americans Act Title III D Health Promotion, Disease Prevention grant
- Partnerships continue with the Department of Human Services (DHS) and AARP {formally known as American Association of Retired Persons } to provide Seniors' Health Insurance Information Program (SHIIP) open enrollment, Title V job training, tax preparation services and services access
- Senior Centers continue to be a partner in the Aging Strategic Plan development and implementation
- Participated in a REACH grant partnership with Cabarrus Health Alliance; the REACH (Racial Ethnic Approaches to Community Health) grant Reaches various ethnic and racial groups to help provide access to healthcare and health promotion opportunities, with the goal of reducing health disparities
- Experienced a 23% increase in use of Fitness Center at Concord, including Small Group Personal Training classes
- Fitness classes were implemented in the parks, enhancing awareness of Senior Center programs; the Yoga program was highly successful with over 39 unduplicated participants, who were new to Senior Center programs, in spite of the high heat and humidity during classes
- Contributed to development of 2016 Community Needs Assessment in partnership with Healthy Cabarrus agencies

# Active Living & Parks – Senior Centers

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## CHALLENGES & TRENDS:

- Identifying ways to reach and educate older adults throughout the County about the opportunities and benefits provided by the Senior Centers and continuously adapting to meet changing needs and interests of all older adults and adults with disabilities
- Engaging the growing number of older adults, determining wants and needs and adapting/improving current programs to meet these needs
- Educating older adults about the benefits and opportunities available via Senior Center programs
- Adapting to technology changes for reaching older adult population
- Targeting adults of all ages with wellness programs through the parks
- Dealing with staff shortage for several months at the Senior Center, Mt. Pleasant, while position study was being implemented
- Expanding Senior Centers in areas of increasing older adult population, including Kannapolis, West Cabarrus, Harrisburg, and Midland. Future senior centers will need more space for active programs (fitness, dance, exercise equipment, and aquatic activity)
- Older adults are living longer, while the Baby Boomers continue to age; Baby Boomers tend to demand more services and assistance versus their older counterparts who tend to rely on themselves and their family for care
- Baby Boomers needs and demands are different than 75 year old. Some still work and need evening and weekend opportunities; elements of risk in activities are important; overnight and week long trips are being requested more by Baby Boomers; in general, more active types of activities are in demand.
- Creating environment that looks/feels less 'institutional' and is more attractive to older adults, particularly Baby Boomers
- Implementing programs to increase participation at the Senior Center in Mt. Pleasant with the limited space/resources available

## BUDGET HIGHLIGHTS & CHANGES:

- Increased expenses and revenues to expand wellness classes, including Saturday classes and Small Group Personal Training programs (offered in the Fitness Center)
- Increased budgeted amounts for Travel Club in response to growing requests for trips
- Printing, Advertising and some additional funds from Program Supplies were moved to Communications & Outreach budget

# Active Living & Parks – Senior Centers

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	370,343	398,504	416,095	416,297	
Operations	177,346	213,194	191,183	204,887	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$547,689</b>	<b>\$611,698</b>	<b>\$607,278</b>	<b>\$621,184</b>	<b>1.55%</b>
<b>REVENUES</b>					
Intergovernmental	97,334	96,206	95,833	102,501	
Fees & Other	138,842	146,482	174,282	182,282	
<b>Total Revenue</b>	<b>\$236,176</b>	<b>\$242,688</b>	<b>\$270,115</b>	<b>\$284,783</b>	<b>17.35%</b>
<b>STAFFING</b>					
FTE Positions	5.950	5.950	5.950	5.950	

## PERFORMANCE SUMMARY:

### County-Wide Goals Supported:

- Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fun 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:** Enhance quality of life for older adults and adults with disabilities (Mission Statement)

### Program Strategies:

- Provide organized, safe, effective and well-attended programs and events
- Provide fitness assessments to monitor lifestyle changes/maintenance

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Programs offered	2,109	2,602	2,650
# Program participations	70,550	64,187	66,000
# Health Assessments	N/A	N/A	125
% of health improvements demonstrated through fitness assessments	NA	NA	35%
% Customers satisfied with program experiences	N/A	100%	100%
% Customers who believe Senior Center programs enhance wellbeing	N/A	100%	100%

## Active Living & Parks – Senior Centers

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**Program Goal:** Provide safe, clean facilities and amenities to maintain and restore the well-being of older adults and adults with disabilities

**Program Strategies:**

- Conduct regular inspections of facilities and equipment
- Utilize work system with Infrastructure and Asset Management as needed to ensure appropriate maintenance and repair

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Inspections completed weekly	NA	NA	52
# accidents reported	19	8	8
% Customers who believe Senior Center facilities/programs are safe	*	100%	100%

\*Information not yet available, still waiting survey approval

**Program Goal:** Use resources wisely and responsibly to maximize the value of the Senior Centers

**Program Strategies:**

- Utilize volunteers to enhance/implement programs and supplement staff resources
- Create and maintain partnerships with community agencies
- Market programs through various media, increasing new participants

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Volunteer hours provided to Cabarrus County	4,031	4,458	4,500
# of Agencies and Community partners benefitting Senior Center programs	72	97	100
% Customers under the age of 65 who are new to the Cabarrus County Senior Centers	16.8%	18.3%	20%

**DEPARTMENT CONTACT:**

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# Library System

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## 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 in Concord, Harrisburg, Kannapolis and Mt Pleasant. The library offers books, eBooks, and audio-visual items for checkout, research and Reader's Advisory services, public technology (including computers and Internet access), eResources, and programs for children, teens and adults, Summer Reading programs, and various outreach programs.

## MAJOR ACCOMPLISHMENTS:

- Through extended service hours and the addition of staff, all library locations were able to provide unprecedented access to materials, programs and services for the public.
- Teen and adult attendance at library programs increased by over 200% in each age group.
- Over 5,000 citizens participated in the annual Summer Reading program, held June-August.
- The partnership with Cabarrus Literacy Council and its Adult Basic Literacy program was continued, with the library supporting Literacy Tutor training and outreach efforts throughout the community, resulting in an increase of adult students in group classes.
- Approximately 30% of the Cabarrus County population has a library card, with an 11% increase in new cards issued during FY15.

## CHALLENGES & TRENDS:

- Challenges:
  - As the population grows, marketing needs continue to increase for widespread advertisement of services.
  - Software limitations impede the library's ability to offer a full range of services, including outreach, detailed reporting, and mobile applications. The library's current software is also behind industry best practices in technological integration and processing capabilities for both staff and the public.
  - Two major areas in the County do not currently have convenient access to a public library: Midland and a section of western Cabarrus County. Solutions are currently being identified for future implementation.
- 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 through in-house and industry training via the State Library of North Carolina and professional experts.

# Library System

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- Marketing of services and resources is a high priority, with efforts to find increasingly effective ways of sharing library information with the public. Library administration is working closely with County Communications and Outreach to identify solutions.
- Increasing programs and services for the student-aged population is a continued focus, with an emphasis on partnerships with local schools and other youth organizations.
- Promoting digital literacy as a core library service, and continuing to provide instruction and assistance with various technological resources and services, is essential to reflect modern methods of communication and education.

## BUDGET HIGHLIGHTS & CHANGES

- Operational hours were extended to Fridays in FY16 for all four branches.
- Additional positions added for FY16 reflect the staffing levels of the library system prior to 2010.
- Fines and Fees were adjusted for FY16 to update the library's financial model in reflection of the regional standard.
- In anticipation of renovations of the Kannapolis branch and the potential to absorb literacy services under the library (which are currently operated by the Cabarrus Literacy Council), a slight increase of 2.8% is anticipated for FY17.
- Due to increases in State Aid funding and additional grant award opportunities, library revenue is projected to increase by approximately 6%.
- Library needs may also impact other County departmental budgets, such as ITS and Communications, to account for new software and marketing needs.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	1,836,276	2,461,368	2,522,719	2,524,425	
Operations	458,055	632,284	610,321	607,147	
Capital Outlay	11,886	-	50,000	50,000	
		\$3,093,652	\$3,183,040	\$3,181,572	2.84%
<strong>Total Expense</strong>	<strong>\$2,306,217</strong>				
<strong>REVENUES</strong>					
Intergovernmental	173,521	175,227	195,223	195,223	
Fees & Other	335,865	345,000	360,000	360,000	
Other Fin Sources	-	250	-	-	
<strong>Total Revenue</strong>	<strong>\$509,386</strong>	<strong>\$520,477</strong>	<strong>\$555,223</strong>	<strong>\$555,223</strong>	<strong>6.68%</strong>
<strong>STAFFING</strong>					
FTE Positions	42.10	48.50	48.50	48.50	

# Library System

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## PERFORMANCE SUMMARY:

### County-wide Goals Supported:

- Enhance citizens' quality of life through the provision of resources, programs, and services that meet their cultural, educational, vocational, and recreational needs

**Program Goal:** Provide collections and access to materials and technology which Cabarrus County citizens view as vital components of education and lifelong learning in the community.

### Program Strategies:

- Develop collections through demand, popularity, and relevance, and maintain diverse materials for access across a variety of platforms (print, digital, etc.)
- Provide access to reliable and current technology that allows the public to pursue modern methods of communication and education, and results in high levels of satisfaction among library users.
- Encourage digital literacy through instructional classes, workshops and one-on-one sessions that teach the use of various software, hardware, and electronic resources.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total number of items circulated	668,249	675,234	700,000
Percentage of public reporting high levels of satisfaction with library collections	96%	84%*	95%
Non-print materials circulated	79,120	102,938	100,000
Percentage of public reporting high levels of satisfaction with eResources/digital collections	N/A	82%*	85%
Number of workshops or classes held to promote digital literacy	263	679	650
Percentage of public reporting high levels of satisfaction with access to technology (hardware, Wi-Fi, etc.)	N/A	84%*	85%

**Program Goal:** Connect library patrons to information and resources for literacy and life skills through engaging programs and quality services.

### Program Strategies:

- Provide specialized literacy services for children through implementing Every Child Ready to Read methods during programs.
- Administer high-interest programs for teens and adults on topics that introduce new skills and knowledge.

# Library System

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- Produce an exciting annual Summer Reading program for all ages that highlights literacy and a love of reading.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total number of programs offered	2,708	3,280	3,000
Total program attendance	39,225	65,436	65,000
Percentage of public reporting high levels of satisfaction with programs (all ages)	47%	80%*	85%
Total Summer Reading participants	5,870	6,100	6,500
Summer Reading participants reporting an increased interest in reading after participating	N/A	N/A	80%

**Program Goal:** Continue to promote literacy and lifelong learning through outreach, community engagement, and a customer-service oriented staff.

## Program Strategies:

- Partner with community organizations, schools, and businesses to create awareness of library programs and services.
- Provide homebound and satellite services to extend resources to immobile citizens and underserved areas.
- Involve citizens in library activities through volunteer opportunities and involvement in library support organizations.
- Ensure library staff remains knowledgeable on current services and best practices through regular opportunities for training and professional development.
- Maintain excellence in service through commitment to a customer-focused culture.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total number of outreach programs held	334	402	450
Percentage of public reporting library staff as helpful	96%	91%*	95%
Satisfaction with customer services provided at libraries	96%	89%*	95%
Total visits (door count) of all libraries	374,183	440,041	450,000
Total number of cardholders	62,158	73,027	80,000

## DEPARTMENT CONTACT:

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# Cabarrus Arena & Events Center

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## MISSION:

The mission of the Cabarrus Arena & Events Center is to provide a safe, clean, versatile, and user-friendly facility 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 230 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.

## MAJOR ACCOMPLISHMENTS:

- Quality of events continues to improve
- Absorbed operating expense increases due to the age of the facility without budget increases
- Maintained customer service and client satisfaction levels during a period of significant employee turnover
- Highest number of events and event days since facility opened
- \$413,000 of in-kind contributions provided to governmental, non-profit, and civic organizations holding events at Cabarrus Arena
- Fifteen non-profit groups earned \$72,000 through fundraising opportunities offered by Cabarrus Arena

## CHALLENGES & TRENDS:

- The existing staffing model and employee turnover has contributed to staff burnout and severely limited the ability to retain and attract front-line personnel
- 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, providing exceptional customer service, and leveraging the versatility of the complex.
- Repair and maintenance expenses continue to increase as the facility has been in service for over thirteen years
- Normal, routine maintenance has been affected by staff turnover and inability to attract and retain skilled workers with the current wage structure.

## BUDGET HIGHLIGHTS & CHANGES:

- Revenue growth continues

# Cabarrus Arena & Events Center

- Self-promoted event growth has leveled. This budget recommends divesting self-promoted events and shifting sales and marketing focus to attract new business, sponsorship, and advertising income.
- Repair and maintenance budgets are increased due to the age of the facility and equipment
- Personnel budget addresses short-term wage issues and is a part of a multi-year strategy to adequately staff the operation for projected event activity

## BUDGET SUMMARY:

	ACTUAL FY2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	-	-	-	-	-
Operations	653,265	1,161,265	950,774	950,774	
Capital Outlay	-	-	-	-	-
<b>Total Expense</b>	<b>\$653,265</b>	<b>\$1,161,265</b>	<b>\$950,774</b>	<b>\$950,664</b>	<b>-18.28%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	-
Other Fin Sources	674,064	1,161,265	950,774	950,774	
<b>Total Revenue</b>	<b>\$674,064</b>	<b>\$1,161,265</b>	<b>\$950,774</b>	<b>\$950,774</b>	<b>-18.28%</b>

## 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:** Increase usage of the Cabarrus Arena & Events Center complex

### Program Strategies:

- Work with the Cabarrus County Convention and Visitors Bureau, SMG, Cabarrus County, and other stakeholders in the general promotion and sales of the facility
- Explore the effectiveness of attending industry tradeshows in securing new events for the facility
- Provide a level of service that entices show owners/producers to hold events at Cabarrus Arena & Events Center
- Market Cabarrus Arena & Events Center as a viable venue for governmental, charitable, non-profit, and community events
- Recruit new events to fill midweek and off-peak voids in the event calendar

## Cabarrus Arena & Events Center

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- Develop a proposal for producing a festival in the FY18 budget year
- Explore the effectiveness of co-promotion in attracting more entertainment events to the facility

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total number of unique events/event days	128/235	137/272	150/262
Number of unique events/event days for governmental, non-profit, charitable, and civic entities	34/49	58/90	45/60
Number of unique midweek events/event days	29/40	57/64	17/39
Referrals, inquiries, and joint sales calls from CVB, SMG, Cabarrus Co., and other stakeholders	Not Measured – Estimated 12	Estimated 12	18
CVB, SMG, Cabarrus Co., and other stakeholder referrals that lead to event bookings	Not Measured – Estimated 10%	Estimated 10%	15%
Industry trade shows attended	0	0	3
Event bookings from industry trade shows	0	0	3
Client surveys indicating Excellent overall rating of the facility or would recommend the facility	100%	100%	100%

**Program Goal:** Reduce the operating subsidy from Cabarrus County's General Fund

**Program Strategies:**

- Minimize energy cost through new technology and replacement of inefficient equipment
- Use part-time SMG employees for routine maintenance tasks to extend the useful life of equipment and assets within a scope, scale, and quality of work acceptable to Cabarrus County Infrastructure and Asset Management
- Maximize event profit margins while maintaining a pricing structure that is attractive to clients and patrons

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Energy expense	\$339,442	\$347,393	\$341,750

# Cabarrus Arena & Events Center

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**Program Goal:** Increase Gross Revenue at the facility

**Program Strategies:**

- Increase ancillary and non-event revenue while maintaining a pricing structure that is attractive to clients and patrons
- Assess the efficacy of self-promoted events as a revenue generator for the facility
- Implement a plan to generate sponsorship and advertising revenue or use trades to lower operational expenses

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total Gross Revenue	\$1,898,621	\$2,163,307	\$1,997,704
Gross Event Revenue	\$1,894,121	\$2,157,607	\$1,983,704
Non-Event Revenue	\$6002	\$5,700	\$14,000
Sponsorship/Advertising Revenue and Trades	0	0	\$5,000

**Program Goal:** Serve the community as a good corporate citizen

**Program Strategies:**

- Provide fundraising opportunities for civic groups
- Provide discounted rates for charitable, non-profit, community, and governmental events
- Aggressively recruit and employ disabled persons
- Maintain a presence with various civic organization and charitable agencies

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number of civic groups participating in fundraising at Arena	15	14	18
Funds raised by civic groups through work at Cabarrus Arena	\$64,106	\$61,748	\$80,000
Discounts and in-kind contributions to charitable, non-profit, community, and governmental entities	\$411,952	\$447,025	\$425,000
Hours worked by disabled employees	2848	4606	4500

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# Fair

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## **MISSION:**

To provide a safe, affordable, family, fun-filled experience through educational and agricultural exhibits, amusement rides, participative programs, cuisine and grounds 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. For forty-nine years the 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 50<sup>th</sup> Annual Cabarrus County Fair was held at the new facility in 2001 and the fair celebrated its 60<sup>th</sup> anniversary in 2012. Both were an overwhelming success. Fair participation has gained steadily over the last ten years.

## **MAJOR ACCOMPLISHMENTS:**

- Received 14 2015 International Awards from the International Association of Agricultural Fairs and Expos (IAFE)
- Received 3 2015 Award Recognitions from the North Carolina Association of Agricultural Fairs (NCAOAF) and the North Carolina Department of Agriculture
- 20,309 pounds of food was collected and then donated to Cabarrus County food pantries during the canned food drive Sunday, September 13, 2015.

## **CHALLENGES & TRENDS:**

- Economic Climate
- Threatening weather with scattered thunderstorms and showers throughout the 9 days of the fair
- Patrons increasingly utilize the free or discounted admission days
- Attendance continues to stay strong at an average of 80,000 patrons, as a result of bad weather not greatly impacting the week of the fair in over 5 years
- Week day attendance continues to trend significantly lower than weekend daily attendance numbers

## **BUDGET HIGHLIGHTS & CHANGES:**

- The projections continue to remain conservative due to the current economy and the potential of weather challenges during fair time

# Fair

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	106,747	122,018	124,010	124,010	
Operations	426,202	484,587	494,285	494,285	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$532,949</b>	<b>\$606,605</b>	<b>\$618,295</b>	<b>\$618,295</b>	<b>1.93%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	567,880	606,605	618,295	618,295	
Other Fin Sources	553	-	-	-	
<b>Total Revenue</b>	<b>\$568,433</b>	<b>\$606,605</b>	<b>\$618,295</b>	<b>\$618,295</b>	<b>1.93%</b>
<b>STAFFING</b>					
FTE Positions	1.67	1.67	1.67	1.67	

## PERFORMANCE SUMMARY:

### County-wide Goals 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:

- Increase advance gate and carnival sales revenues
- Continue to retain and grow fair attendance
- Provide family oriented events for the citizens of Cabarrus County and throughout the region
- Promote agriculture in Cabarrus County
- Provide educational and practical opportunities for adults and children while engaging in agricultural related activities

### Program Strategies:

- Market the fair through various advertising mediums with the most impressions (return on investment)
- Evaluate the most return the fair receives from each of the current marketing methods resulting in advance ticket sales and attendance. Additionally, reviewing existing low ROI and replacing those with new opportunities with more potential for growth.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number of fair patrons	72,917	84,927	80,000
Advance carnival sales	\$50,160	\$51,810	\$55,000
Advance gate sales	\$15,379	\$15,803	\$17,000

**Program Goal:** Continue to provide a safe and fun environment for fair patrons

## Fair

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**Program Strategy:** Proactively work with local and state agencies to limit safety incidents

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number of safety-related incidents during the fair	1	0	0
Percentage of satisfaction from customer satisfaction surveys	97%	99%	80%

**Program Goal:** Maintain the strong participation number of fair exhibitors and entries (livestock, education/competitive exhibits, contest participants, etc.) and patrons to encourage community participation and to provide entertaining educational opportunities

**Program Strategy:** 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 that also entices them to return next year.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Number of exhibitors entering items into the fair (participants)	735	754	750
Number of individual entries (items) submitted into the fair	3,610	3,523	3,500
Free gate entry opportunities	29,185	31,764	30,000
6 <sup>th</sup> grade agribusiness school days student participation	2,450	2,523	2,500
Pounds of food donated to local pantries through the Fair's canned food drive	16,907	20,309	20,000
Percentage of patrons planning on returning to the fair next year from customer surveys	98%	98%	80%

**Program Goal:** Continue to maintain and increase sponsorship revenues and offset fair expenses through in-kind partnership while providing partners with marketing opportunities to approximately 80,000 patrons

**Program Strategy:** 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

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
In-kind/trade sponsorships for cost savings of expense and local opportunities	\$15,450	\$18,250	\$20,000
Monetary sponsorships to increase revenues and local business opportunities	\$11,675	\$2,475	\$5,000

### DEPARTMENT CONTACT:

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Phone: 704-920-3982

# Other Cultural and Recreational

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## 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.

### 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:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Operations	26,000	26,000	26,000	26,000	
<b>Total Expense</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>0.00</b>
<b>REVENUES</b>					
Other Financing Sources	-	-	-	-	
<b>Total Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	



# Sheriff

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## 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:

Law Enforcement 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 primary 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. In addition, the Sheriff's Office currently contracts to provide all law enforcement services to the Towns of Harrisburg, Mt Pleasant and Midland. Cabarrus County has a geographical area of approximately 367 square miles and a population of approximately 192,434<sup>1</sup> people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 131,000 (85,560/CPD, 45,245/KPD<sup>2</sup>) people who reside in a total geographical area of 92 square miles in Cabarrus County. This leaves over 61,500 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 14 divisions: Patrol, Community Police, Criminal Investigations, Crime Scene, Communications, Training, Records, Civil, Youth Development, Jail, Courthouse Security, Animal Control, Animal Shelter, and 911 Operations. The Sheriff's Office also includes 12 specialty units: SRT (Special Response Team), Negotiators, Bomb Squad, Vice Narcotics, K-9's, Clandestine Meth Lab Team, SVRT (Special Vehicle Response Team), Sex Offenders Registry, Crime Prevention, Project SAFE Cabarrus, Motor Unit and Honor Guard. The 344 employees of the Sheriff's Office include 210 sworn Deputies, 100 Detention Officers and 34 Civilians. The Sheriff has numerous statutorily assigned duties.

<sup>1</sup> U.S. Census Bureau: State and County QuickFacts.

<sup>2</sup> U.S. Census Bureau: State and County QuickFacts.

## MAJOR ACCOMPLISHMENTS:

- Crime Index – Cabarrus County Sheriff's Office continues its long term trends of outperforming most surrounding counties and counties statewide based on county size and per capita.
- Grants – the Sheriff's Office diligently seeks and consistently received grants which are utilized to support Department programs and services.
- Commitment to Excellence - The Cabarrus County Sheriff's Office's commitment to excellence is exemplified by Officers through conduct in the line of duty.
- Leadership - We serve as a leader for other agencies as they model their programs after those of the Cabarrus County Sheriff's Office.

# Sheriff

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## CHALLENGES & TRENDS:

- Increasing Officer Safety -- we continue to focus on Officer Safety through extensive education, training and practice. Our vigilance in preparing officers for duty in the field is evidenced by the many hours our officers spend in the classroom and at the range and then in scenario training and shadowing experienced officers.
- Increasing Public Trust – Relationships are key. As we solidify current relationships, we are also creating new partnerships within our community. Public input on services provided to the community can be valuable.
- Workforce Development – The ongoing need of the department to attract, recruit and retain dedicated, motivated and responsible individuals. Recruiting top quality officers remains a challenge. In a competitive employment market, it is important to be as creative as possible in our recruiting. This has been a priority in our last four budgets. Recently much progress has been achieved through last year's Public Safety Compensation and Salary Compression Study Adjustment. Further improvement in department pay scale is projected with implementation of the Career Development Program.
- Legislative changes
  - We continue to monitor the changes related to the legality of payouts in gaming, entertainment and sweepstakes, increasing the related enforcement responsibilities continues to be an issue.
  - The suspension of the Federal Asset Forfeiture program by the Justice Department could result in a change in determining whether to prosecute a case under state law or federal law. Under an equitable sharing agreement, local agencies participated with federal agencies to investigate cases to be prosecuted under federal law and in return the program resulted in a portion of the forfeited assets being turned over to the local agency.
  - Another asset sharing program was also suspended, the 1033 program which allowed the military to pass along to local law enforcement surplus military property for reutilization. The Federal Government lifted this suspension in April of 2015. We are still monitoring this situation.
- Technology – Advancements in technology create the need for additional and ongoing training and the need to have 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.
- Vice Narcotics –
  - With heroin readily available and highly addictive, we continue to track and monitor local overdoses from heroin, most notably "China White".
  - Also Meth is making a comeback as the drug of choice among addicts; we will be targeting our efforts in this area.

## BUDGET HIGHLIGHTS & CHANGES:

- Capital outlays: To be utilized for the replacement of department vehicles that have reached the end of their useful life as police vehicles. Including in these vehicle replacements is a pick-up truck to assure the separation of evidence and hazardous materials from crime scenes from our Crime Scene Officers.
- New technology requests: For Vice-narcotics and Criminal Investigations: new software to enhance surveillance capabilities at mass gatherings to monitor potential threats. Utilizing Smart/Interactive technology to aid in audio/video interviewing and remote monitoring.\*
- Replacing training tools: For the Special Response Team\*
- Replacing equipment: for the Bomb Squad, Special Response Team and Clandestine Meth Lab Team\*
- A request from Cabarrus County Schools for a School Resource Officer at the new Odell Intermediate School to be fully funded by Cabarrus County. Sheriff's Deputies serve as School Resource Officers in 17 Cabarrus County Schools.
- More technology in Patrol Officers hands: we continue to move towards more field reporting and keeping officers in the field with continuous connection and immediate access to information for evaluating situation and enhanced decision making.\*

# Sheriff

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- Request for two additional Telecommunicators in Emergency Communication Center to meet growing numbers of calls for service.
- More training is being performed in-house through our Train the Trainer Program. This training program replaces some training that has been outsourced in the past. In-house training decreases the need and expense of travel and reduces time spent out of the office.
- In-car technology is equipping officers to allowing for more field based reporting.
- Use of ammunitions and less lethal for practice and training purposes saves money and reduces wear and tear on equipment.
- Use of grants and state drug tax money allows us to reinvest money into advanced specialized services, e.g. Bomb Squad and Special Response Team.
- \*Note: Equipment and technological challenges must be met at optimal levels, otherwise agency/officer preparedness and readiness will be greatly reduced.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	9,724,174	10,605,922	11,012,109	10,870,162	
Operations	1,610,964	2,074,352	2,096,140	2,087,372	
Capital Outlay	321,215	429,000	465,345	465,345	
<strong>Total Expense</strong>	<strong>\$11,656,353</strong>	<strong>\$13,109,274</strong>	<strong>\$13,573,594</strong>	<strong>\$13,422,879</strong>	<strong>2.39%</strong>
<strong>REVENUES</strong>					
Intergovernmental	705,135	707,000	701,000	701,000	
Fees & Other	1,760,035	1,968,612	2,046,102	1,981,102	
Other Fin Sources	-	23,500	-	-	
<strong>Total Revenue</strong>	<strong>\$2,465,170</strong>	<strong>\$2,699,162</strong>	<strong>\$2,747,102</strong>	<strong>\$2,682,102</strong>	<strong>-0.63%</strong>
<strong>STAFFING</strong>					
FTE Positions	165.750	167.750	170.75	170.750	3.00

## 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 Goal:** Continue to enhance the quality delivery of services with a desired goal of keeping emergency response times below 7 minutes and non-emergency response times below 11 minutes.

### Program Strategies:

- Provide adequate staffing with professional, highly qualified employees

# Sheriff

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- Improve preparedness by expanding our communication channels
- Improve response times, set, and encourage meeting goals suitable to maximize safety
- Professionally manage all emergency communications: obtaining all vital information to properly direct calls and providing accurate emergency information to callers and emergency responders

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
<b>Law Enforcement Data</b>			
Response Times in minutes			
Emergency	6:41	6:48	7:00
Non-emergency	9:23	9:37	11:00
All Patrol calls for service	52,194	76,996	71,000
Security checks	17,515	39,112	33,000
Traffic Stops	9,289	10,451	10,000
All other Patrol calls	25,390	27,433	28,000
Animal Control calls for service	6,825	5,998	7,200
Inmate transports	700	855	850
Mental transports	558	561	550
Total	60,277	84,410	78,000
<b>Law Calls by Zone</b>			
Northeastern Cabarrus County / 236	4,828	6,316	5,100
Central Cabarrus County / 245	7,932	10,835	8,350
Mt. Pleasant Town Limits / 253	2,836	5,241	3,000
Southern Cabarrus County / 261	5,484	7,565	5,750
Midland Town Limits / 265	4,802	6,754	5,000
Lake Don T. Howell / 269	166	299	170
Northwestern Cabarrus Community / 270	4,824	7,912	5,000
Harrisburg Town Limits / 287	11,154	15,434	11,900
Harrisburg Vicinity / 288	4,212	7,053	4,500
City of Concord / CPD	10,091	11,994	10,650
Kannapolis / KPD	3,811	4,822	4,000
All Other	137	185	140
Total Calls	60,277	84,410	63,560

**Program Goal:** Achieve efficiencies in productivity and costs

**Program Strategies:**

- Professionally serve civil processes in accordance with North Carolina General Statutes and assure the proper return of documents and funds.
- To maintain a goal of serving 80% of Civil papers received for processing.
- Scrutinize for accuracy each gun permit application to maximize safety and compliance with North Carolina State General Statutes.
- Improve delivery of service through a balance of quality of service and expediency of service

# Sheriff

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
<b>Administrative</b>			
# Concealed permits requests	2,272	2,634	2,300
# Concealed permits approved	2,122	2,167	2,200
# Gun permit requests	1,784	3,003	3,000
# Gun permits issued	3,300	2,928	2,900
# Civil papers received	18,389	18,423	18,300
# Civil papers served	14,718	15,015	14,700
% Civil papers served	80%	80%	80%

## Program Strategies:

- 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
- 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.

**Program Goal:** Adhere to Cabarrus County Sheriff's Procedures and Policies to promote the best service to Cabarrus county residents with the following goals:

- Increase the number of positive contacts with citizens, building meaningful relationships.
- Continue to work to keep our schools safe
- Investigate cases in a professional manner; solve cases in an efficient and safe manner.
- Reduce property damage from automobile crashes, slow it down.
- Reduce DUI accidents.
- Reduce/eliminate youth alcohol use.
- Reduce teen deaths due to DUI
- Expand problem identification
- Reduce car break-ins
- Reduce domestic violence
- Increase utilization of Silver Alert
- Improve Sex Offender compliance rate

## Program Strategies:

- Adhere to the Standardized Operating Procedures, NC Regulations and Guidelines
- Improve and review Internal Control Policies regularly

## DEPARTMENT CONTACT:

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Phone: 704-920-3000

# **Sheriff – Jail**

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## **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 Detention Facility is comprised of 6 different housing units and each unit contains 4 pods. The total number of beds available in the Detention Center is 569. The Annex is made up of 4 pods and has 96 beds thus creating a maximum bed capacity of 665 for the Sheriff's Office overall. Currently only 5 of the 6 housing units in the Detention Center are open, which relates to having 473 available beds that can be managed by staff. The Annex and the 1 housing unit in the Detention Center are currently not open because the inmate population doesn't demand it. The Detention Center is located at 30 Corban Ave. SE and the Annex is located at 20 Corban Ave. SE, beside the Sheriff's Office. Both of these facilities are considered maximum security facilities. 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 Detention Centers 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 Detention staff, provides cleaning, laundry and other appropriate services within the Detention Center. No county custodians enter the Detention area to clean or perform custodial work. No inmates leave the Detention areas without being accompanied by a Detention 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 Detention Kitchen located in the 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 Detention Center must be operated. To operate outside of these standards could invite a federal lawsuit in which Cabarrus County could not possibly be a winner, as well as jeopardize staff and inmate safety. The safety of Jail Inmates and staff remain a top priority.

The Cabarrus County Detention Center holds inmates meeting the following classifications:

- State Pre-trial Detainee's
- County Prisoners – 1 day to 30 day sentence
- Sentenced State Prisoners – Over 30 day sentences

## **Sheriff – Jail**

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- Civil Contempt/Compliance Detainee's
- Custody Orders
- N.C. Misdemeanant Confine Program (SMCP)-housing inmates with misdemeanor sentences of 91 days or more. This includes Driving While Impaired
- Federal ICE (287(g)) 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 Detention Centers in North Carolina, predicting the future within Detention environments is impossible. Detention overcrowding is managed by the Sheriff and Detention Center Staff as wisely as possible. The Sheriff works closely with the Captain in charge of the Detention Center. The Sheriff works closely to assure the County Commissioners and County Manager's Office is informed and aware of any significant events and how they may affect the county.

### **MAJOR ACCOMPLISHMENTS:**

- Continue to operate the Re-entry Initiative, which started as a pilot program from grant funding in 2012. Fiscal year 2016 is the first year that the Program Coordinator position has been solely funded by the County. This program consistently graduates inmates 3-4 times per year.
- Using community volunteers, we have continued inmate programs providing numerous opportunities for the rehabilitation for inmates. These programs include bible studies, literacy programs, Alcoholic Anonymous, Narcotics Anonymous, and domestic violence awareness groups.
- Inmate participation averaged 232 inmates per week in classes for fiscal year 2015. This was an increase from 220 the previous year
- Currently we have 117 active volunteers who have contributed a total of 2046 hours this fiscal year. With a value of \$23.07 per hour (the estimated value of volunteer time), this provides the Detention Center with \$47,201.22 worth of services for inmates.
- Inmate Library, composed entirely of donated books, is consistently used by inmates and continues to receive donations of additional books.
- Continued participation in the North Carolina State Misdemeanor Confinement (SMCP) that began as a pilot program 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
- Began working with the County Information Technology Staff to begin reviewing and upgrading the Camera and Security System. This upgrade would greatly improve features (monitoring, inmate to Officer Communication, etc.) that are needed for Inmate security as well as increasing Staff safety.

### **CHALLENGES & TRENDS:**

- We have seen a slight decrease in average daily population beginning in fiscal year 2015, continuing into fiscal year 2016. This decrease has been seen by Detention Centers across the State. This decrease is surprising due to our participation in SMCP and the change in criteria that created the expectation that the number would be maintained or even increase.
- Managing staff turnover continues to be an issue. For the 3rd year in a row, we have seen an increase in the number of Officers leaving the Detention Center. Exit interviews suggest these Officers are leaving for jobs with better pay, better hours and/or benefits. Lifting of the freeze on merit raised and Implementation of Career Development should improve retention in the coming year
- During fiscal year 2015, the criteria of State Misdemeanant Confinement Program (SMCP) was amended to include all persons convicted of misdemeanors, including Driving While Impaired sentences, be housed in

## **Sheriff – Jail**

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the County Detention Centers. An increase Jail populations was anticipated since the original criteria did not include Driving While Impaired sentences or any sentences over one hundred and eighty (180) days. As yet, inmate populations have not increased.

- With the passage of the Prison Rape Elimination Act (PREA) of 2013, we will continue to monitor this situation and the impact it may have on our facility. No indication or declaration yet that we will have to comply. During Fiscal Year 2016, we will start moving towards a policy review and trainings to bring us more in line with the PREA standards.
- Mental illness is an ongoing challenge in the inmate population. We are currently examining a plan to identify and address mental illness in the inmate population.

### **BUDGET HIGHLIGHTS & CHANGES:**

- If equipment and technological needs 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 \$580,497 for fiscal year 2015. This was an increase of 16% from the previous year. Based on current SMCP collections, we expect FY 2017 SMCP Revenues to increase to \$750,000.
- By continuing to participate in the 287(g) program, we were able to bring in revenue of \$2,252 for fiscal year 2015. This was a decrease of 49% from the previous year. This decrease is the result of ICE initiatives, which reduces the offenses that are fully processed. Revenues from the 287(g) program are not expected to result in significant revenues in FY 2017.
- As of March 8, 2016, the FCC's recent ruling concerning inmate phone cost recovery has been stayed. This legislation threatened to significantly reduce the calling rates and fees associated with inmate phone service and possibly eliminated any cost recovery for counties of these fees.
- This is the second year in a row that we have a decrease in our operational budget for a total of \$222,500. Most significant decreases are in Inmate Food and other expenses related to Inmate services. The only significant increase is 2% for Inmate Medical Services, as expected with an increase CPI for healthcare.
- Included in this year's budget is a request for two additional Officers for Courthouse Security; this needed created by the significant increase in the number of District and Superior Court Cases in Cabarrus County.

# Sheriff – Jail

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	8,014,961	8,746,576	9,040,122	9,039,106	
Operations	1,924,581	2,061,378	2,006,406	2,006,393	
Capital Outlay	33,134	159,215	-	-	
<b>Total Expense</b>	<b>\$9,972,676</b>	<b>\$10,967,169</b>	<b>\$11,046,528</b>	<b>\$11,045,499</b>	<b>0.71%</b>
<b>REVENUES</b>					
Intergovernmental	62,519	30,108	-	-	
Fees & Other	908,863	773,000			
Other Fin Sources	-	176,107	1,033,650	1,033,650	
<b>Total Revenue</b>	<b>\$971,382</b>	<b>\$979,215</b>	<b>\$1,033,650</b>	<b>\$1,033,650</b>	<b>5.56%</b>
<b>STAFFING</b>					
FTE Positions	161.618	162.618	164.618	164.618	2.00

## 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 Goal:** Improve delivery of service and achieve efficiencies in productivity and costs

### 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.

## Sheriff – Jail

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# State pre-trial detainees	6,222	6,626	6,250
# Federal pre-trial detainees	0	3	1
# Sentenced County prisoners	1,132	1,332	1,140
# Sentenced State prisoners	1,398	1,449	1,400
# Civil contempt	156	167	160
# Compliance	406	482	410
# Custody orders	171	184	200
# State Misdemeanant Confinement Program (SMCP)	205	330	225
# Average Daily Inmate Population Total	326	285	330

**Program Goal:** Maintain a safe, secure and orderly facility that ensures the rights of all are protected

**Program Strategies:**

- 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

**DEPARTMENT CONTACT:**

Name: Sheriff Brad Riley  
Email: [DBRiley@cabarruscounty.us](mailto:DBRiley@cabarruscounty.us)  
Phone: 704-920-3000

# Sheriff – Animal Control

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## 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 professional compassionate animal control services for all of Cabarrus County. The office responds to local domestic animal control calls and may assist in calls for service involving farm animals or wildlife. Cabarrus County Animal Control provides law enforcement services related to animal control for all 192,434 <sup>1</sup> county residents, including all 5 municipalities and covers a geographical area of approximately 367 square miles. In addition to animal control responsibilities, the officers also perform law enforcement duties including: responding to emergency calls as the closest unit and backing up other law enforcement officers needing assistance. Patrol officers also perform some animal control duties, and are trained and equipped to deal with emergency and non-emergency animal control calls. Since Concord and Kannapolis do not have Animal Control units, the Sheriff's Animal Control covers animal related calls within those cities. Cabarrus County Animal Control has provided Concord and Kannapolis Police Departments with some equipment and training to assist in animal control calls as are required to respond to calls covered under the unified ordinance such as barking dogs or other violations not requiring the seizure of an animal.

<sup>1</sup> Source U.S. Census Bureau: State and County QuickFacts.

## 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 newly created partnership between Cabarrus County Animal Control and Cabarrus Animal Shelter, the local Animal Shelter responsibilities have been assumed through a newly created County Department operating autonomously from Animal Control to 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.
- An improved reclamation process has been established with the posting of pictures of lost pets to the Cabarrus County Animal Shelter website for more accurate and efficient reclaim

## CHALLENGES & TRENDS:

- Due to the increase in the population of Cabarrus County and the growing number of animals per household, the need for services continues to increase
- There continues to be a need to address the feral cat issues within the county; state regulations concerning feral cats have intensified.

## BUDGET HIGHLIGHTS & CHANGES:

- With Cabarrus County assuming responsibility for operating the Cabarrus County Animal Shelter, the Operating Budget for Animal Control's has been significantly reduced by 50%.
- The only significant budget expense is for the replacement of one Animal Control vehicle.

# Sheriff – Animal Control

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	632,225	649,482	676,217	626,818	
Operations	191,741	191,741	110,982	110,377	
Capital Outlay	59,879	30,000	30,000	30,000	
<b>Total Expense</b>	<b>\$883,845</b>	<b>\$871,223</b>	<b>\$817,199</b>	<b>\$767,195</b>	<b>-11.94%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	11,906	11,125	6,000	-	
<b>Total Revenue</b>	<b>\$11,906</b>	<b>\$11,125</b>	<b>\$6,000</b>	-	<b>-100.00%</b>
<b>STAFFING</b>					
FTE Positions	10.00	10.00	9.00	9.00	-1.00

## 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:

- The Cabarrus County Sheriff's Office is constantly working to improve delivery and quality of service to the citizens of Cabarrus County through:
  - Adequate staffing with professional, highly qualified employees
  - Monitor response times, setting and encouraging meeting goals suitable to maximize safety
  - Appropriate and ongoing training of staff
  - Adherence to Standardized Operating Procedures
  - The Cabarrus County Animal Control is constantly examining ways to increase efficiencies through:
    - Contracts are scrutinized for accuracy and re-negotiated to maximize savings and delivery of service through a balance in quality of service at economical price
    - All purchases follow County Purchasing Policy and Procedures
    - Improved Internal Control Policies are being reviewed regularly ensure accountability
    - Development of multi-year plans for replacement or retirement of aging, expired or obsolete assets
    - Utilizing less expensive materials and supplies where appropriate
    - Protecting assets and extending the useful life of assets through proper cleaning and maintenance.
    - Implementing practices that maximize efficiency

## Sheriff – Animal Control

- Utilizing external resources as force multiplier, e.g. annex stations throughout the county, state & federal task forces, partner agency programs, mutual aid agreements, grants, etc.
- Improve delivery of services and achieve efficiencies in productivity and costs

**Program Goal:** Continue to enhance the quality delivery of services with a desired goal of keeping emergency response times below 10 minutes and non-emergency response times below 15 minutes.

### Program Strategies:

- Provide adequate and appropriate 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
- Assure services are 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

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
<b>Animal Control Calls for Service</b>			
Cabarrus County	2,362	1,941	2,000
Kannapolis (Cab. Co)	1,479	1,449	1,000
Concord City	2,968	2,598	2,500
Other	16	10	10
<b>Total</b>	<b>6,825</b>	<b>5,998</b>	<b>5,510</b>
<b>Response Time in Minutes</b>			
Emergency	9.11	none	10
Non-emergency	14.77	17:57	15

### DEPARTMENT CONTACT:

Name: Sheriff Brad Riley  
Email: [dbriley@cabarruscounty.us](mailto:dbriley@cabarruscounty.us)  
Phone: 704-920-3000

# **Sheriff – Animal Shelter**

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## **MISSION:**

To serve Cabarrus County in a professional and caring manner. To move as many animals as possible to successful adoption homes as well as rescue organizations.

## **MANDATE:**

We are mandated by the Department of Agriculture Animal Welfare to monitor, manage, and control the shelter population

## **MAJOR ACCOMPLISHMENTS:**

- Cabarrus County took back over the daily running of the shelter along with all rescues and adoptions that are conducted
- With the assistance of the IT department of the county, a website was created and has led to an increase in reclaims.
- Started a successful adoption program from the shelter to include dogs and cats. Along with the help of the website, we have had many successful adoptions with all animals going to a permanent home.
- Started a partnership with Cabarrus Spay/Neuter which is included in our adoption fee. We have been given a discounted rate and it is proving to be helpful.
- A rescue program has been started at the shelter to include dogs and cats and has been phenomenal. We have had many animals go to rescue and our euthanasia rate is lower than it has ever been.
- Filled new positions at the shelter to include a shelter manager, a full time kennel tech, 2 part time kennel techs, and a part time adoption/rescue coordinator.
- We have started a successful amazon wish list and a karunda bed donation page and have received beds enough for all cat kennels.

## **CHALLENGES & TRENDS:**

- Continuing to manage the population of animals brought to the shelter. Partnering with Cabarrus Spay/Neuter and Spay it Forward has been helpful.
- We have implemented a process of owner surrenders are by appointment only. We have been doing this for 2 weeks and it has gone smooth. This is due to limited space and helping to decrease wait times. The challenge is to make sure everyone knows. We will be adding it to the website and also to our phone message.
- Monitoring the budget for medical supplies, vaccines, and other medications. We have been doing this for 3 months and continue to try to look forward to how much will be needed. We are also depending on donations from the public and other animal medical supply companies.
- Changing the public and some rescue organizations perception of how the shelter is managed. We are readily available to discuss adoption and rescues when contacted through the proper channels.

# Sheriff – Animal Shelter

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	-	72,537	151,021	234,390	
Operations	-	35,163	59,403	60,097	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>-</b>	<b>\$107,700</b>	<b>\$210,424</b>	<b>\$294,487</b>	<b>173.43%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	20,000	20,000	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>100.00%</b>
<b>STAFFING</b>					
FTE Positions		2.72	4.00	4.00	1.28

### Program Goals:

- To bring the part time rescue/ adoption position to full time, so as to continue the adoption and rescue program's success.
- To bring the part time kennel tech to full time as to assist in taking in the cats/kittens and assist with continuing to keep a clean and healthy environment for the animals.
- To implement a volunteer program to help meet the growing needs of our animals going to adoption and rescue. To help relieve some minor daily duties from staff.

### Program Strategies:

- Continuing to promote spaying and neutering of pets through Cabarrus spay/neuter Clinic via business cards and referrals.
- Attending and promoting Spay It Forward fund raisers and providing applications to the public.
- Providing brochures on the importance of spaying and neutering and also staying safe from bites and rabies exposure.
- Consistent monitoring of the donations and wish lists created. And adding to it as the needs arise.
- Monitoring monthly invoices on food, liter, medical supplies, office supplies, and cleaning supplies to project a 12 month budget amount.
- Make a priority of adding the appointment surrenders to the website and phone message.
- Positive publicity, channel 22, the Cabarrus county twitter page, planning a shelter open house, attending spay it forward fund raiser, and happy tales on our website all contribute to changing public/ rescue organization perceptions.
- We have the transparency mind set at the shelter. We provide our shelter numbers to the state yearly and also to the Animal Welfare Board quarterly. We will also provide that information to the public as it is public record.

### DEPARTMENT CONTACT:

Name: Sheriff Brad Riley

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Phone: 704-920-3000

# Courts Maintenance

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## MANDATE:

NCGS 7A-VI

This cost center records the facility fees collected through the Cabarrus County court system and accounts for the expenditures necessary to support and maintain the courthouse, law library, and other court-related facilities. According to General Statutes, the County is responsible for providing facilities for the courts.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	29,566	30,005	30,725	30,725	
Operations	417,184	294,834	275,069	275,069	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$446,750</strong>	<strong>\$324,839</strong>	<strong>\$305,794</strong>	<strong>\$305,794</strong>	<strong>-5.86%</strong>
<strong>REVENUES</strong>					
Intergovernmental	354,997	343,000	343,000	343,000	
Fees & Other	-	-	-	-	
<strong>Total Revenue</strong>	<strong>354,997</strong>	<strong>343,000</strong>	<strong>343,000</strong>	<strong>343,000</strong>	
<strong>STAFFING</strong>					
FTE Positions	0.78	0.78	0.78	0.78	

## DEPARTMENT CONTACT:

Name: Kyle Bilafer  
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Phone: 704-920-3201

# Planning and Development – Construction Standards

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## 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:

Building Inspections' role is mandated and specified in General Statute 153A-352.

## OVERVIEW:

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 on 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 to meet the industry demand for more timely inspections processing.

## CHALLENGES & TRENDS:

- Train and certify all inspectors so that they are certified in a minimum of 2 trades.
- Provide high quality customer service
- Maintain staff/to number of inspections so that efficient, safe, and thorough inspections are provided.
- Working to stay competitive within our region in compensation for inspector positions so that staff attrition rate is kept to a minimum.

## BUDGET HIGHLIGHTS & CHANGES:

- Requesting two full-time inspector positions (1-building and plumbing and 1-electrical and mechanical) due to rising inspections numbers and contractors' expectations of next-day inspections.

# Planning and Development – Construction Standards

- 1 part-time inspector positions added to meet customer service demands. (This part-time position will be added to the existing part-time position to make a full time position.)

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	1,238,268	1,619,356	1,899,919	1,903,777	
Operations	137,738	156,997	154,482	144,537	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$1,373,006</b>	<b>\$1,776,353</b>	<b>\$2,054,401</b>	<b>\$2,048,314</b>	<b>15.31%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	2,967,163	2,821,600	2,962,680	2,962,680	
<b>Total Revenue</b>	<b>\$2,967,163</b>	<b>\$2,821,600</b>	<b>\$2,962,680</b>	<b>\$2,962,680</b>	<b>5.00%</b>
<b>STAFFING</b>					
FTE Positions	20.00	23.48	23.48	26.00	2.52

## 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 Goal:

- Efficiently provide state-mandated life-safety inspections for construction within the jurisdiction
- Obtain annual state-mandated continuing education credits for each inspector.

### Program Strategies:

- Process commercial plan reviews in a timely and efficient manner (with a near-future goal of two weeks).
- Track inspections failure rate to ensure that there are no anomalies (for example, an inspector has a 100% “pass” rate or a 100% “fail” rate).
- Provide site inspections for the construction trades of building, plumbing, mechanical, and electrical within 48 hours of receiving request.
- Conduct annual school inspections for electrical safety.

# Planning and Development – Construction Standards

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Permits issued for all projects	18,522	21,000	22,500
# Inspections of construction work on property within the jurisdiction	46,267	55,966	72,500
# Building code complaints reported and investigations opened (closed?)	49	88	87
Continuing education for all inspectors	100%	100%	100%
Site inspections completed within 48 hours of request	95%	95%	99%
Plans reviewed within 2 weeks	10%	15%	40%

**Program Goal:** Ensure staff has sufficient building code continuing education to provide code information to the general public, associated agencies and to permitting and inspections staff.

**Program Strategy:** 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

## DEPARTMENT CONTACT:

Name: Kelly Sifford  
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Phone: (704) 920-2129

# Emergency Management

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## **MISSION:**

The mission of Cabarrus County Emergency Management is to save lives, protect property, and promote safety and preparedness in our community. Through forward-thinking leadership and direction we will enhance our community's ability to endure and recover from adverse events, returning our community to our normal way of life as quickly as possible.

## **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. Fire Inspections are mandated under the NC Building Code.

## **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 National Weather Service Storm Ready Community Certification
- Provided fire extinguisher training to Human Services, Transportation, day care and business facilities
- Started major review and re-write of County Continuity of Operations Plan
- Held Local Emergency Planning Committee Regional Seminar
- Successfully completed FEMA graded McGuire exercise with positive review from NCEM and FEMA
- Assisted Gold Hill Fire Department in receiving reduced ISO rating decreasing fire insurance rates for the district. Worked with Mt. Mitchell Fire Department in preparation of upcoming ISO inspection.

# Emergency Management

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## CHALLENGES & TRENDS:

- Writing and maintaining emergency plans requires more time due to increased requirements, new state requirements to review day care and elder care facilities plan as well as participate in each school tabletop exercises will cause increased work load. State is also requiring Fire Inspectors to review annually each school's lock-down plan.
- Lack of local participation in Local Emergency Planning Committee
- Coordinating multiple fire districts to participate in joint purchasing & cost-saving initiatives
- Decrease in volunteerism resulting in decreased response capability, working with departments on recruitment and retention as well as staffing strategies during peak demand times

## BUDGET HIGHLIGHTS & CHANGES:

- Request reinstatement of Emergency Planner Position
- Request reclassification of 1 Asst. Fire Marshal Position to Deputy Fire Marshal per compensation study

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	431,869	460,292	531,604	531,604	
Operations	421,898	411,325	379,083	84,083	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$853,767</strong>	<strong>\$871,617</strong>	<strong>\$910,687</strong>	<strong>\$615,687</strong>	<strong>-29.36%</strong>
<strong>REVENUES</strong>					
Intergovernmental	67,111	32,917	50,000	50,000	
Fees & Other	97,925	85,625	28,000	58,000	
Other Fin Sources	-	1,837	-	-	
<strong>Total Revenue</strong>	<strong>\$165,036</strong>	<strong>\$120,379</strong>	<strong>\$78,000</strong>	<strong>\$108,000</strong>	<strong>-10.28%</strong>
<strong>STAFFING</strong>					
FTE Positions	6.00	6.00	7.00	7.00	1.00

## 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

# Emergency Management

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## Program Goals:

- Increase community wide resilience and reduce impact of adverse effects on our community
- Provide a fire safe community through code enforcement, inspections, and investigations

## Program Strategies (Fire):

- Inspect 100% of commercial properties required by DOI to be inspected by Dec. 31. Inspections are tracked in the Firehouse Database
- Respond to all fire investigations within 1 hour and determine cause of fire in 80% of cases. Industry average is 30%
- Ensure that 50% of all rated fire districts in Cabarrus County have a lower than 9 rating by Dec. 31
- Contracted Fire Departments will respond to 80% of all calls within 8 minutes. This exceeds National Fire Protection Standards as managed by our contract requirements

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# inspections conducted	583	569	570
# fire violations found	819	747	754
# of re-inspections required	213	200	200
% fire violations cleared	70%	84%	85%
# fire plans reviewed	75	87	95
# FMO responses	47	55	55
% Staff response time under 1 hour after notification	97%	97%	100%
% Fire cause determination (80%)	60%	86%	80%
% Fire Departments with a lower than 9 ISO rating	18%	18%	25%
% Fire Department calls responded to <8 minutes	91%	82%	100%

## Program Strategies (EM):

- Complete all 16 Benchmarks for EMPG Funding by October 1<sup>st</sup>
- Review 80% of outside agency emergency plans within 10 business days
- Ensure each staff member completes 24 hours of EM continuing education by Dec. 31<sup>st</sup>
- Complete 80 public safety classes by Dec. 31

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# EMPG Benchmarks completed	16	16	16
% EMPG funding received	100%	100%	100%
# of outside plans reviewed	46	75	100
% outside plans reviewed within 10 days	64%	80%	80%
# training hours per staff	94	46	24
# public safety classes conducted	83	65	75

# Emergency Management

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**Program Goal:** Reduce false alarm responses by public safety agencies

## Program Strategies (Alarm Program):

- Reduce false alarms by 10% by Dec. 31st
- Increase new alarm permits by 5% by Dec. 31<sup>st</sup>

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# false fire alarms	236	198	200
% decrease in fire alarms	1%	1.9%	5%
# of false law related alarms	2,146	2178	1,935
% decrease in law related alarms	0% (9% increase)	0%	10%
# new permits	613	744	1,117
% increase in new permits	35%	21%	30%
Total alarm fines	\$24,085	\$20,500	\$25,000
% increase of fines	79%	0%	10%

## DEPARTMENT CONTACT:

Name: Bobby Smith

Email: [rsmith@cabarruscounty.us](mailto:rsmith@cabarruscounty.us)

Phone: 704-920-2562

# Fire Department

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## MISSION:

The mission of the Cabarrus County Fire Department is to protect life, preserve property and promote safety through emergency response with Cabarrus County Public Safety Agencies and providers. Through emergency manpower response to emergency scenes and provision of staffing grants to volunteer fire departments, an enhanced response program will exist to benefit the safety of our citizens.

## MANDATE:

NC General Statutes authorize Cabarrus County to provide fire service protection and to levy such taxes to provide for fire protection.

## OVERVIEW:

Cabarrus County will be placing a fire manpower response unit in service in January 2017 to augment response of our Volunteer Fire Service Providers on emergency scenes in Cabarrus County. The unit will be a 4-man unit of certified firefighters with specialized equipment to be able to operate on manpower intensive emergency scenes to assist our Volunteer Fire Service Providers in service delivery. This unit will also be certified EMT's and Hazardous Materials Responders. The manpower unit initially will be in service Monday-Friday 10-hours each day to assist during times when volunteer response is reduced due to decreased volunteer availability.

Staffing Grants are provided to Volunteer Fire Service Providers to provide additional manpower at each of the qualified Volunteer Fire Departments. These grants are used to provide dedicated personnel a minimum of 40 hours per week to enhance response. Since implementation of this program in 2006, we have seen a decrease in overall response times for most of the Volunteer Fire Service Providers.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	-	-	-	113,591	
Operations	300,000	300,000	300,000	390,475	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$300,000</strong>	<strong>\$300,000</strong>	<strong>\$300,000</strong>	<strong>\$504,066</strong>	<strong>40.48%</strong>
<strong>STAFFING</strong>					
FTE Positions	-	-	4.00	4.00	-

## DEPARTMENT CONTACT:

Name: Bobby Smith  
Email: [rsmith@cabarruscounty.us](mailto:rsmith@cabarruscounty.us)  
Phone: 704-920-2562

# Emergency Medical Services

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## 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 and nation. Public education increases community wellness. Low response times decrease mortality. Advanced care and programs improve patient outcomes. The community paramedic program contributes to community wellness and appropriate use of health resources. Specialty response programs from multiple agencies are supported by Cabarrus EMS Paramedics. Cabarrus EMS has now started providing inter-facility advanced life support transfers (critical care) to address an unmet need for Cabarrus County citizens.

## MAJOR ACCOMPLISHMENTS:

- Cardiac arrest survival rates exceed national standards
- Provided community CPR training to 2060 citizens
- Hosted Carolina's Paramedic Competition
- Received the American Heart Association Gold award for management of heart attack patients
- Published in the Journal of Emergency Medical Services
- Implemented community paramedic program
- Transitioned 75% of units to 12 hour shift model
- Opened joint station with Concord Fire
- Scheduled to complete a joint station move with Harrisburg May 2016
- Increased collection rate on collectible debt to 71%. The national standard varies based on payer mix for the specific jurisdiction. Typically our collections in Cabarrus County have fluctuated between 55-60%. The JEMS 200 City Survey reports an industry average collection of 48.05%.
- Implemented special events charge at \$82/hour (2 medics/ambulance) to recoup county expense for private events.
- Implemented critical care transport program and contract for hospital payment for non-covered transports
- Reduced response times as a result of EMS 11 addition and 12 hour transition

# Emergency Medical Services

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## CHALLENGES & TRENDS:

- Maintain unit hour utilization below 0.3. Unit hour utilization is an industry standard for measurement of work load. Average unit hour utilization has now reached 0.33 with 7 units above 0.3 and 2 units above 0.4.
- Maintain average response times of less than 8 minutes
- Increasing call volume
- Increasing population and traffic
- Transition remainder of units to 12 hour model
- Continued growth of innovative mobile integrated healthcare practices
- Increasing healthcare costs

## BUDGET HIGHLIGHTS & CHANGES:

- Addition of three advanced life support ambulances as replacements to comply with County mileage replacement guidelines and to keep emergency fleet able to respond safely in emergency situations.
- Addition of personnel to complete the transition of the four remaining 24 hour units to 12 hour model
- Implementation of paramedic grade program (paramedic, senior paramedic, master paramedic) consistent with MERCER group recommendation.
- Provision of body armor for EMS crews
- Addition of peak load unit (EMS 12) to manage increased call volume and reduce unit hour utilization (effective 1/1/17)
- Implement stretcher inspection and maintenance program to reduce risk and liability
- Substantial revenue increase projected as a result of increased calls, advanced life support transfers, and special event coverage fees.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	5,048,236	6,287,773	6,839,007	6,875,558	
Operations	959,756	1,199,199	1,158,374	1,128,395	
Capital Outlay	344,565	355,981	571,100	571,100	
<strong>Total Expense</strong>	<strong>\$6,352,557</strong>	<strong>\$7,842,953</strong>	<strong>\$8,568,481</strong>	<strong>\$8,575,053</strong>	<strong>9.33%</strong>
<strong>REVENUES</strong>					
Intergovernmental	70,152	77,097	-	40,000	
Fees & Other	4,729,389	4,709,847	5,185,601	5,225,601	
Other Fin Sources	-	17,654	-	-	
<strong>Total Revenue</strong>	<strong>\$4,732,516</strong>	<strong>\$4,753,818</strong>	<strong>\$5,185,601</strong>	<strong>\$5,225,601</strong>	<strong>9.92%</strong>
<strong>STAFFING</strong>					
FTE Positions	88.69	99.09	109.31	109.31	10.22

Four Positions start effective January 1, 2017.

# Emergency Medical Services

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## 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 Goal:** Efficiently respond to emergency 911 dispatches in Cabarrus County for medical and trauma emergencies

### 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
- Maintain average response time of 8 minutes or less
- Replace three ambulances annually to ensure reliability of emergency medical response
- Enable GPS dispatching to assign response to closest appropriate unit

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Minutes of response time (maintained <8 minutes)	6.92	7	6.75
% Primary unit miles less than 100,000 miles	92%	92%	100%
Unit hour utilization (maintain less than <0.3)	0.32	0.33	0.30
# Calls	27,893	29,578	31,500

**Program Goal:** Provide highly skilled paramedic response increasing the chance of positive patient outcomes

### Program Strategies:

- Engage stroke, heart attack, trauma, and cardiac arrest through a comprehensive system of care
- Continually provide advanced, high quality continuing education to EMS responders

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Cardiac arrest ROSC (maintain > 50%)	82%	60%	65%
% Cardiac arrest survival to discharge	53%	45% ***	50%

# Emergency Medical Services

% Stroke/heart attack accuracy (maintain > 70%)	74%	75%	80%
% Stroke, heart attack, and trauma transported to appropriate receiving facility	100%	100%	100%
# Training man-hours	12,893	13,411	14,000

\*ROSC-Return of spontaneous circulation (regained pulse)

\*\*Stroke/heart attack accuracy: detailed pre-hospital identification with advanced notification provided to hospital to facilitate direct transport to area of hospital for critical care

\*\*\*National cardiac arrest survival to discharge 26% compared to Cabarrus at 48%. We have modified tracking to now only include discharges without neurological deficit.

**Program Goal:** Efficiently utilize resources and policies to promote quality care, reliability, fiscal responsibility, and accountability

## Program Strategies:

- Establish, implement, and monitor best practices in pre-hospital care
- Continually monitor collection performance of billing vendor, collections agency, and local debt set off in order to confirm best practices and performance standards
- Promote bi-directional exchange of health information with receiving facilities
- Promote hiring and retention of qualified pre-hospital professionals
- Maintain a quality fleet of ambulances to provide safe transport for citizens and employees

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% EMS collections	60%	71%	72%
% Quality management infractions (maintain less than 1%)	0.08%	0.06%	0.05%
% Full time attrition	17%	8%	5%
%12 Lead EKG transmitted	88%	94%	95%
% Ambulances transitioned to new safety standards	0%	13%	33%

\*Consideration should be given to attrition in regards to those separated for personnel reasons or retirement.

\*\*New ambulance safety standards being phased in with new purchases

**Program Goal:** Provide progressive, innovative care and education to facilitate community wellness and appropriate use of medical resources

## Program Strategies:

- Engage the community in the chain of cardiac arrest survival through community CPR awareness and training in an effort to improve cardiac arrest outcomes

# Emergency Medical Services

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- Delivery of mobile integrated healthcare services through a community paramedic program in order to reduce hospital readmissions, promote use of most appropriate medical resources, reduce unnecessary ambulance transports, and create an environment of healing in the home.
- Delivery of mandatory Cabarrus County staff training in CPR (includes all positions in County)

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Citizens reached/trained in CPR	1,267	2,060	2,000
% cardiac arrest patients receiving bystander CPR prior to EMS arrival	46%	50%	55%
# Community paramedic calls	14	555	600
% hospital readmissions prevented through community paramedics	Not reported	80%	85%

\*Cardiac arrest survival increases tremendously with performance of bystander CPR

## DEPARTMENT CONTACT:

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Phone: 704-920-2601

# 911 Emergency Telephone System

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## MISSION:

Provide advanced comprehensive 911 emergency telephone services to ensure that Cabarrus County is a safe community in which to live, work, and visit.

## 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. The Cabarrus County system includes:

- **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:

- Expenses in this fund are for authorized 911 uses and include 911 related equipment, computer hardware, software, database provisioning, etc. A portion of the revenue and expenditures comes from a contribution from Union County for the purchase of radio equipment and technology for the 911 telephone system so that Union County had an alternate 911 call center in FY15. Revenues decreased by \$572,314 from the FY16 revised budget based on State estimates according to the NC 911 Board.

# 911 Emergency Telephone System

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	-	-	-	80,897	
Operations	688,523	717,233	642,069	561,172	
Capital Outlay	385,000	513,392	16,242	16,242	
<b>Total Expense</b>	<b>\$1,073,523</b>	<b>\$1,230,625</b>	<b>\$658,311</b>	<b>\$658,311</b>	<b>-46.51</b>
<b>REVENUES</b>					
Intergovernmental	1,084,367	835,569	656,811	656,811	
Fees & Other	784	1,500	1,500	1,500	
Other Fin Sources		49,286	-	-	
<b>Total Revenue</b>	<b>\$1,073,523</b>	<b>\$1,230,625</b>	<b>\$658,311</b>	<b>\$658,311</b>	<b>-46.51%</b>

## DEPARTMENT CONTACT:

Name: Lieutenant Ray Gilleland  
Email: [JRGilleland@cabarruscounty.us](mailto:JRGilleland@cabarruscounty.us)  
Phone: 704-920-3111

# Other Public Safety

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## **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 \$310,611 for FY17. The FY17 funds were allocated to approved agencies through a Request for Proposal process. The remaining unallocated \$61,200 was allocated in August 2016 through a second Request for Proposal to Transforming Youth Movement for the administering of a Crisis Bed program.

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

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

### **Cabarrus County Juvenile Restitution/Community Service (JCPC)**

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

### **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.

# Other Public Safety

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## **Positive Parenting Program (JCPC)**

This agency funded by the Juvenile Crime Prevention Council (JCPC) is a multi-level system of evidenced based interventions for parents of children, and teenagers, who have, or at risk of, developing behavior and emotional problems. It equips parents with the skills and confidence they need to be self-sufficient in order to manage family issues appropriately by using parenting strategies focusing on developing positive relationships, attitudes and conduct. Parents learn/develop effective behavior management strategies to deal with a variety of behavior problems. The contract with this agency began with the FY 17 budget year.

## **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 FY14 and the rate for investigations in FY15 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 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.

## **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.

## **Separation Allowance-Law Enforcement**

Cabarrus County administers a public employee retirement system (“the Separation Allowance”); a single-employer defined benefit pension plan that provides retirement benefits to the County’s qualified sworn law enforcement officers. The Separation Allowance is equal to .85% of the annual equivalent of the base rate of

## Other Public Safety

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compensation most recently applicable to the officer for each year of creditable service. The retirement benefits are not subject to any increases in salary or retirement allowances that may be authorized by the General Assembly. Article 12D of G.S. Chapter 143 assigns the authority to establish and amend benefit provisions to the North Carolina General Assembly. For reporting purposes, the Separation Allowance is presented as a fund in which law enforcement is reported in the General Fund and not the Pension Trust Fund as in the past.

### BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Separation Allowance	-	-	-	\$291,816	
<b>JCPC Grants</b>					
Teen Court	69,005	52,230	52,230	55,914	
Teen Court-Restitution	43,805	69,301	69,301	69,301	
Medical Examiner	63,350	122,500	122,500	122,500	
Forester	64,375.	73,858	76,522	76,522	
JCPC unallocated	-	-	-	61,200	
Boys and Girls Club	105,643	106,000	106,000	-	
Shift Mentoring Program	52,383	53,696	53,696	53,696	
Rowan YSB	16,183	21,976	13,884	10,000	
Positive Parenting Program	-	-	-	45,000	
Fire Districts Sales Tax	816,021	808,185	847,335	847,335	
<b>Total Expense</b>	<b>\$1,230,766</b>	<b>1,307,746</b>	<b>1,341,468</b>	<b>1,633,284</b>	<b>19.93%</b>
<b>REVENUES</b>					
Sales Tax	816,021	808,185	847,335	847,335	
JCPC unallocated	-	-	-	61,200	
Boys and Girls	105,643	106,000	106,000	-	
Shift Mentoring	52,383	53,696	53,696	53,696	
Rowan YSB	24,275	13,884	13,884	10,000	
Positive Parenting Program	-	-	-	45,000	
Teen Court	69,005	52,230	52,230	55,914	
Teen Court-Restitution	43,805	69,301	69,301	69,301	
Other Financing Sources	-	8,092	-	-	
<b>Total Revenue</b>	<b>\$1,111,132</b>	<b>\$1,111,388</b>	<b>\$1,142,446</b>	<b>\$1,142,446</b>	<b>2.79%</b>

# Economic Development – Incentive Grants

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## 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 \$5,900,000 for TY2016, we will appropriate \$36,000 to FY2017. 85% of qualifying amount will be granted to industry for three consecutive years. FY2017 will be the third and final grant year for 390 Business Boulevard, LLC.

- **Beacon Partners**

This grant is to be budgeted and paid by Manager's office &/or Finance. Compliance tracking to be done by our office, waiting contract finalization.

- **Project Burgundy (Company to be identified)**

No FY2017 impact. This grant is pending BOC approval.

- **Celgard (TY2012 FY2013 – TY2020 FY2021)**

Celgard has been awarded two EDC Grants with multiple phases per Grant and overlapping timeframes. The first grant has been initiated with payments projected through FY2017. The grantee has made substantially all of the investment for the second grant but initiation has been delayed. The outstanding appropriated budget balance of \$1,676,093 less currently paid amounts will be carried forward from FY2016. At this time the budgeted total is projected to cover the remaining years of the first grant's 3 phases, FY2015-FY2017, and the second grant's initial two years, FY2018 and FY2019, with the balance to be applied to the third year, FY2020 of the 3 phase, 3 year per phase grant. 85% of qualifying amount will be granted to industry for four years per phase of the first grant and three years per phase for the second grant, with each year's value being adjusted by a factor for depreciation. FY2017 will be the fifth year for Celgard's first grant and carry over from the prior year should absorb FY2017 obligation.

- **Corning Inc., (TY2013 FY2014 – TY2018 FY2019)**

Corning has been awarded two EDC Grants with overlapping timeframes. At this time the first grant has been initiated with payments pending for all 3 years of the grant. The second grant was budgeted based on originally projected timeframe but initiation was delayed; currently expected for FY2017. The outstanding appropriated budget balance of \$1,443,000 less current payments will be carried forward from FY2016. At this time the budgeted total is projected to cover the first grant's 3 years, FY2014-FY2016, and the 2<sup>nd</sup> grant's first year, FY2017, with the remainder applied to the second year, FY2018, of the 3 year grant. Accordingly, there is no new appropriation for these grants for FY2017. 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. FY2017 is projected to be the first year for Corning's second grant.

- **Creamery Concord, LLC (TY2012 FY2013 - TY2016 FY2017)**

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$1,900,000 we will appropriate \$12,000 for FY2017. The outstanding appropriated budget balance of \$11,000 less current payments will be

# Economic Development – Incentive Grants

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carried forward from FY2016. 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. FY2017 will be the fifth and final grant year for Creamery Concord, LLC.

- **DNP IMS America Corp (TY2012 FY2013 - TY2014 FY2015)**

DNP has been awarded a three year EDC grant with payments pending for all three years. Accordingly, no new appropriations are being made at this time. The outstanding appropriated budget balance of \$418,000 less current payments will be carried forward from FY2016. 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 and final year for DNP IMS America Corporation.

- **FedEx Ground (TY2018 FY2019 - TY2020 FY2021)**

No FY2017 impact, waiting for contract finalization.

- **FlyRight (TY2014 FY2015 - TY2016 FY2017)**

Phase 1 of the EDC Grant has been paid. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$3,450,000 for TY2016, for Phase 2 of this grant, we will appropriate \$21,000 to FY2017. The outstanding appropriated budget balance of \$63,000 less current payments will be carried forward from FY2016. 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. FY2017 will be the final year for the FlyRight Grant.

- **North Carolina Research Campus**

(Inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the Bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues are to be used for the payment of no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements.

- **Pepsi Bottling Ventures (TY2017 FY2018 - TY2021 FY2022)**

No FY2017 impact, waiting for contract finalization.

- **PreGel (TY2014 FY2015 - TY2018 FY2019)**

PreGel was awarded a three phase EDC grant of three years per phase. At this time, due to a delay in initiation, the carried forward budget is projected to cover the first 2 years of the grant, FY2015-FY2016 with the remainder applied to the third year of the grant in FY2017. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$15,100,000 we will appropriate an additional \$73,000 for FY2017. The outstanding appropriated budget balance of \$143,000 less current payments will be carried forward from FY2016. 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. FY2017 will be the third year for PreGel's expansion Grant.

- **S&D Coffee & Tea (TY2015 FY2016 - TY2022 FY2023)**

S&D was awarded a four phase EDC grant of five years per phase. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$23,800,000 we will budget \$142,000 for FY2017. 85% of qualifying amount will

## Economic Development – Incentive Grants

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be granted to industry for five consecutive years, per phase, with each year's value being adjusted by a factor for depreciation. FY2017 will be the second grant year for S&D Coffee & Tea.

- **Silverman Group (TY2017 FY2018 - TY2019 FY2020) (Name of entity to be determined)**

No FY2017 impact, grant pending approval. Note: This would be the second spec building granted on for a Silverman related entity by Cabarrus County and the third by the City of Concord (all overlapping grants).

- **SL Aviation (TY2017 FY2018 - TY2019 FY2020)**

No FY2017 impact, waiting final grant agreement. Note: This is the 1<sup>st</sup> of 2 spec buildings granted on for a Silverman related entity by Cabarrus County and the second of three by the City of Concord (all overlapping grants).

- **Mall at Concord Mills Limited Partnership for Sea Life Charlotte LLC (TY2015 FY2016 - TY2020 FY2021)**

Simon was awarded a six year EDC grant for the investment in the installation of Sea Life as a tenant in Concord Mills. Based on an estimated Eligible Fixed Asset Valuation of approximately \$8,300,000 we will appropriate \$50,000 to FY2017. The outstanding appropriated budget balance of \$53,000 less current payments will be carried forward from FY2016. 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. FY2017 will be the second year for Simon Properties.

- **SunCap Charlotte (TY2018 FY2019 - TY2020 FY2021)**

No FY2017 impact, waiting for contract finalization. Note: This grant is for the real estate investment in relation to FedEx Ground location.

## Economic Development – Incentive Grants

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>INCENTIVE GRANT EXPENDITURES</b>					
Flyright	-	63,000	21,000	21,000	
PreGel, Inc.	-	143,000	73,000	73,000	
Creamery, Concord, LLC	10,312	11,000	12,000	12,000	
390 Business Boulevard LLC	17,431	24,000	36,000	36,000	
Great Wolf Lodge	488,713	-	-	-	
Celgard	593,907	1,676,093	-	-	
DNP IMS America Corp	-	418,000	-	-	
SP Richards	126,713	62,287	-	-	
SeaLife	-	53,000	50,000	50,000	
Beacon Partners	-	930,240	-	-	
Corning	-	1,443,000	-	-	
S & D Coffee and Tea	-	119,000	142,000	142,000	
<b>Total Expense</b>	<b>\$1,237,076</b>	<b>\$4,942,620</b>	<b>\$334,000</b>	<b>\$334,00</b>	<b>-93.24%</b>

### DEPARTMENT CONTACT:

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# Planning and Development- Planning

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## **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 Manager. 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:**

- Completed automation of building permit data for Cabarrus County Schools, including last permit date
- Provided technical assistance to Cabarrus County Schools for two school campus sites
- Provided technical assistance to Cabarrus Economic Development Corporation (CEDC) for multiple RFIs
- Provided technical assistance to Cabarrus Economic Development Corporation (CEDC) for a successful Duke Readiness Site submittal
- Provided staff representation to, and technical assistance for, Harrisburg Bike and Pedestrian Plan Steering Committee
- Co-adoption of Harrisburg Bike and Pedestrian Plan by the Board of Commissioners
- Provided technical assistance for multiple Infrastructure and Asset Management projects
- Provided staff representation for Freight Mobility Study Steering Committee
- Created SOPs for training of new staff and for cross-training of current staff
- Continued to work with Town of Midland staff on Town of Midland 2030 Land Use Plan update and co-adoption by BOC, included as part of the plan is an Interlocal Agreement related to utility extensions
- Initiated partnership with Town of Mount Pleasant for Eastern Area Plan Update
- Completed addressing assignment project for approximately 2600 parcels in unincorporated Cabarrus County for integration into Accela permitting system
- Provided staff assistance for City of Concord transition to Accela permitting system
- Processed ordinance updates required due to SL 2015-86
- Started joint small area land use plan process for Morehead Road area with the Town of Harrisburg

# Planning and Development- Planning

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## CHALLENGES & TRENDS:

- Number of subdivision lots being recorded in unincorporated county is down from FY 2014
- Significant ordinance amendments required due to SL2015-86
- Number of pre-application meetings for speculative projects has increased
- Staffing challenges throughout the year due to difficulties filling open Senior Planner position
- Frequency of addressing conflicts reported by Communications/Dispatch continues to increase
- Number of development approvals in Town of Harrisburg is creating additional E911 Addressing service need for the Town and more time spent on Harrisburg specific addressing issues
- Continue to explore ways to eliminate duplicate work for 911 Coordinator
- Work in the Accela system is needed for reporting and for record types, work has been delayed due to lack of in house support staff and difficulty filling vacant Accela Administrator position

## BUDGET HIGHLIGHTS & CHANGES:

- Regional Freight Mobility Plan Participation
- Convention and Visitors Bureau Way-Finding Committee Participation
- Town of Harrisburg Bike and Pedestrian Transportation Plan Steering Committee Participation
- Co-adoption by BOC of Town of Harrisburg Bike and Pedestrian Transportation Plan
- Town of Davidson Rural Area Plan Focus Group Participation
- Cabarrus County Long Range Transportation Plan Update Committee Participation
- Kannapolis Downtown Pedestrian and Train Station Connectivity Study Participation
- Second Senior Planner position has been filled
- Started joint small area land use plan process for Morehead Road Small Area and Economic Development Plan with the Town of Harrisburg
- Harrisburg Area Land Use Plan update proposed following completion of Morehead Road Small Area and Economic Development Plan
- Anticipate starting Cabarrus County Transportation Services Plan update during FY17
- Anticipate significant amendments to ordinances based on HB548 during FY17
- Restructuring of development ordinances into one ordinance for ease of use and reference

## BUDGET SUMMARY

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	406,976	486,870	497,382	416,485	
Operations	30,512	40,058	43,295	116,784	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$437,488</strong>	<strong>\$526,928</strong>	<strong>\$540,677</strong>	<strong>\$533,269</strong>	<strong>1.20%</strong>
<strong>REVENUES</strong>					
Intergovernmental	-	-	-	-	
Fees & Other	90,785	87,171	88,339	88,339	
<strong>Total Revenue</strong>	<strong>\$90,785</strong>	<strong>\$87,171</strong>	<strong>\$88,339</strong>	<strong>\$88,339</strong>	<strong>1.34%</strong>
<strong>STAFFING</strong>					
FTE Positions	6.00	6.00	6.00	6.00	

# Planning and Development- Planning

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## 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:** Provide technical assistance to Cabarrus County Schools for effective management of student growth

### Program Strategies:

- Maintain accurate building permitting data and project data using the Accela permitting system to determine where growth is occurring
- Assist with school site identification in accordance with the Cabarrus County Schools Site Design Guidelines
- Assist with student projections for future school planning needs

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# School sites analysis projects with staff participation	2	3	3**
# Reports provided to schools with permit data	52	52	52
# Requested changes to report implemented	0	1	0

\*\* Elementary, Middle and High School

**Program Goal:** Provide effective long range planning services for unincorporated Cabarrus County

### Program Strategies:

- Participate in partnerships for growth management
- Produce staff reports that include information on long range plan consistency for consideration when presented to Planning and Zoning Commission and Board of Commissioners
- Foster relationships with other jurisdictions and agencies where there are opportunities to partner
- Participate in multi-jurisdictional and regional projects when appropriate

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# multi-jurisdictional projects with staff participation	6	3	2
# Planning areas including unincorporated Cabarrus County properties	5	5	5
# Area plans updated or revised	NEW	0	1**
# New joint plans adopted	0	1***	1 ****

\*\*Harrisburg Area Land Use Plan

\*\*\* Harrisburg Bike and Pedestrian Transportation Plan

\*\*\*\* Harrisburg Morehead Road Small Area and Economic Development Plan

# Planning and Development- Planning

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**Program Goal:** Provide timely reviews for subdivisions

**Program Strategies:**

- Encourage pre-submittal discussions and meetings with staff prior to submittal for minor subdivisions
- Review and approve 90% of plats submitted within 30 days of submittal

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Plats reviewed by staff	61	50	40
# Plats approved within 30 days of submittal	49	38	40
% Plats approved within 30 days of submittal	80%	79.5%	100%

**Program Goal:** Provide timely reviews for projects submitted for Planning and Zoning Commission consideration

**Program Strategies:**

- Require pre-application meetings for projects that require Planning and Zoning Commission consideration
- Educate applicants about process and standards of consideration during pre-application meetings
- Present 90% of Planning and Zoning Commission cases to the Board for consideration within 45 days of submittal

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Planning and Zoning cases submitted for Commission consideration	9	8	6
# Cases presented and considered by Planning and Zoning Commission within 45 days	6	7	6
% Cases presented and considered by Planning and Zoning Commission within 45 days	67%	88%	100%

**DEPARTMENT CONTACT:**

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# Planning & Development – Community Development

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## **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, state and federal 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, production of rental units, and other housing opportunities.

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, installation of accessibility improvements and other necessary home 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.

Cabarrus County's grant funding is 100% federal and state for the Weatherization and Heating and Air Repair and Replacement programs. The Housing and Home Improvement program is 90% federal and 10% local match. The HOME program is 75% federally funded and 25% locally funded for activities.

## **MAJOR ACCOMPLISHMENTS:**

- Staff met unit obligations for the Weatherization and the Heating and Air Repair and Replacement programs last year
- Staff obtained necessary program certifications to provide inspection services internally
- Repairs were provided to 138 residences and/or households this year
- Staff secured \$484,864 in federal and state grant funding this year as well as \$47,538 in private funds.

## **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 usually after the county budget is approved
- The county provides 10% of the funding for HCCBG through local match and partially funds the salaries of the community development staff
- Waiting lists are maintained for Weatherization, Heating and Air Repair and Replacement, and Housing and Home Improvement. Staff has encountered difficulty with qualifying applicants for full housing

# Planning & Development – Community Development

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rehabilitation due the requirements. For that reason, staff has requested that HOME program funds be diverted to a tax credit rental housing project for the elderly the past two years.

## BUDGET HIGHLIGHTS & CHANGES:

- The Community Development budget will be projected with last year's grant information which is the method used the last three years due to the late notice regarding funding amounts and amended as funding levels are identified

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	173,829	179,786	182,973	182,973	
Operations	344,969	442,725	473,074	411,126	
Capital Outlay	-	372	-	-	
<b>Total Expense</b>	<b>\$518,798</b>	<b>\$622,883</b>	<b>\$656,047</b>	<b>\$594,099</b>	<b>-4.62%</b>
<b>REVENUES</b>					
Intergovernmental	383,897	386,923	386,923	398,666	
Fees & Other	2,292	44,007	-	-	
<b>Total Revenue</b>	<b>\$386,189</b>	<b>\$430,930</b>	<b>\$386,923</b>	<b>\$398,666</b>	<b>-7.49%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	3.00	3.00	

## 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 Goal:** Provide energy efficiency improvements to increase energy efficiency in housing for low income, elderly, disabled persons and families

### Program Strategies:

- Rehabilitate homes to bring from substandard to standard condition
- Increase energy efficiency of homes through Weatherization services
- Secure as much funding as possible
- Process all that is received if possible
- Promote programs to inform public

# Planning & Development – Community Development

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Homes weatherized	37	33	26
Average Cubic Feet per minute reduction in air infiltration in weatherized homes	527	909	500
% Customer satisfaction with weatherized units	100%	99%	90%
# Housing Units Rehabilitated	1	2	0
Funding Received	\$255,689	\$369,181	\$215,918
Funding Expended	\$245,383	\$377,999*	\$215,918
Waitlist	38	32	36

\*Full housing rehabilitation expended was from multiyear fund from previous year's allocation.

**Program Goal:** Provide housing repairs and accessibility improvements to allow for aging in place

## Program Strategies:

- Improve access to homes through installation of accessibility features for older adults
- Make miscellaneous housing repairs to provide safe, sanitary housing conditions for older adults such as floor repairs, window and door replacement, locks, etc.
- Repair or replace appliances such as HVAC (repair only), water heaters, refrigerators, and stoves
- Coordinate with other resources such as nonprofit agencies, municipalities and other partners to better serve citizens regarding housing repairs and accessibility needs

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Handicap modifications	21	20	25
# Other Housing Repairs	24	30	25
# Appliances Replaced/Repaired	29	22	30
Total Households Served	74	69	80
Referrals to other Assistance Agencies *NEW	N/A	24	15
Referrals from other Assistance Agencies *NEW	N/A	9	20
Average Cost of Service Per Unit for Housing and Home Improvement Program	\$531	\$566	\$600
Funding Received	\$39,485	\$70,078	\$46,676
Funding Expended	\$39,326	\$49,156	\$46,676
Waitlist	38	32	30

# Planning & Development – Community Development

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**Program Goal:** Repair or replace HVAC systems for elderly, disabled and low income families

**Program Strategy:** Provide HVAC repair or replacement for elderly, disabled and low income persons (150% of Poverty) in order to maintain safe living conditions and allow elderly persons to age in place

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# HVAC systems repaired or replaced	26	22	12
% Clients 100% of Poverty or less	46	64	65
% Clients Elderly and/or Disabled	48	68	52
Average Cost per Unit for HVAC repair/replacement	\$4105	\$4,805	\$5,800
Funding Received	\$113,836	\$110,755	\$76,104
Funding Expended	\$113,245	\$110,584	\$76,104
Waitlist	8	4	5

## DEPARTMENT CONTACT:

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# Planning and Development – Soil & Water Conservation

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## **MISSION:**

The Cabarrus Soil and Water Conservation District (CSWCD) 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, students, and various groups in the community with understanding, 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 was chartered as a single-county sub-unit of state government on August 28, 1963. Under the local guidance of an elected board, natural resource stewardship opportunities in both incorporated and unincorporated areas of the county are identified and prioritized. CSWCD conservation plans and environmental education/outreach programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources in addition to energy and human resources provides for food and fiber. Additionally, conservation maintains the green infrastructure essential for environmental services including clean air and water that benefit all residents and visitors of 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 Services, Cabarrus County and municipal governments. 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 as well as in-kind contributions.

## **MAJOR ACCOMPLISHMENTS:**

- Resource Conservation Specialist Daniel McClellan received the 2015 Conservation Technical District Employee of the Year award from the North Carolina Association of Soil and Water Conservation Districts.
- Conservation Education – Local students advanced to annual regional and state contests, including the state Envirothon, poster and public speaking contests. Of the eight total contests, Cabarrus County students placed in the top three in seven contests. The seventh grade public speaking contestant came in first place at the regional level, and will advance to the state level. Two Cabarrus County Envirothon teams placed in the top seven at the Southern Piedmont Envirothon, and will advance to the NC Envirothon. Over 760 students participated in the 2015-2016 Envirothon and Conservation Contests combined, exploring topics related to watersheds, general aquatics, forestry, soils, wildlife, and current environmental resources.

## **CHALLENGES & TRENDS:**

- Respondents in the Cabarrus County 2014 Community Survey indicated that protecting water quality and the environment was one of their top four priorities for community issues that community leaders must address. A major challenge is the fact that there are approximately 184 stream miles monitored in the county of which 150 miles (82%) are officially designated as having “impaired” water quality according to

# Planning and Development – Soil & Water Conservation

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the 303(d) listing as mandated by the Clean Water Act. These waterways fail to meet Clean Water Act standards in one or more of the following parameters (general): high water temperature, aquatic life, fecal coliform, turbidity, heavy metals, chlorophyll a (indicates algae), water supply suitability, pH, dissolved oxygen, and/or aquatic weeds.

- 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 the elimination of the local county erosion and sedimentation control program, which is now provided by the state of North Carolina.
- While CSWCD has received funding for the protection of prime farmland soil through the purchase of Conservation Easements, Capital Improvement Project requests for protection of sites designated as Significant Natural Heritage Areas by the county and state have gone unfunded for six years.
- The rate of conversion of agricultural land to non-agricultural use is continuing to accelerate in spite of the fact that cost of services studies for urbanizing counties demonstrate that property taxes on agricultural land exceed the value of services received while the opposite is true for residential land. From 2004-2015, over 31,000 acres of farmland in the Present Use Value program was converted to other uses.

## BUDGET HIGHLIGHTS & CHANGES:

- Additional Resource Conservation Specialist position was requested by the CSWCD Board as prioritized in the 2011 District Strategic Plan.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	188,488	197,449	203,245	203,245	
Operations	29,615	53,698	59,094	44,306	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$218,103</b>	<b>\$251,147</b>	<b>\$262,339</b>	<b>\$247,551</b>	<b>-1.43%</b>
<b>REVENUES</b>					
Intergovernmental	30,360	40,598	30,360	30,360	
Fees & Other	1000	-	-	-	
Other Fin Sources	-	1,250	-	-	
<b>Total Revenue</b>	<b>\$31,360</b>	<b>\$41,848</b>	<b>\$30,360</b>	<b>\$30,360</b>	<b>-27.45%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	3.00	3.00	

## 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

# Planning and Development – Soil & Water Conservation

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

**Program Goal:** Promote sustainability through long-term land tenure that results in environmental benefits

## 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
- Assist qualified landowners with enrolling in state Century Farm Program
- Prepare and maintain conservation plans for landowners
- Annual monitoring of conservation easements

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Acres of land targeted for future conservation easements	307	328	400
# Soil samples assisted*	99	63	120
Acres of conservation easements/fee simple titles managed by CSWCD	196	415	525
# Long-term conservation agreements/contracts	175	132	138
Lbs. Nitrogen managed from animal feeding operations for crop and pasture fertilization	261,400	240,690	245,000
Tons soil conserved from cropland, pastureland, and forestland per year	3,574	3,600	3,700
Linear ft. streams with livestock excluded through mutual agreements and cost shared programs	91,796	96,926	105,000
# Grants submitted for water quality improvements and Conservation Easement transactional costs**	1	1	2

\*CSWCD supports soil, solution, and waste testing through the NCDAS agronomic lab by assisting landowners with the submission process. Through partnering in this effort, CSWCD supports the increase of agricultural productivity, promotes responsible land management, and ultimately safeguards environmental quality.

\*\* In the case of our most recent grant submission, we were requested to resubmit a grant application for the next grant cycle to the NC Clean Water Management Trust Fund for funds to purchase parcel that includes the Suther Wet Prairie Significant Natural Heritage Area.

# Planning and Development – Soil & Water Conservation

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**Program Goal:** Provide stewardship education and technical assistance that supports a sustainable economy through promoting conservation practices, green collar careers, and environmental literacy.

## Program Strategies:

- Provide technical assistance to landowners and farmers on implementing conservation practices
- Support educators with opportunities to integrate stewardship education into school curriculum and recognize accomplishments of both students and educators
- Provide environmental education professional development training for formal and non-formal educators
- Provide consistent, clear communication with schools in order to increase teacher retention in our programs
- Provide students with opportunities for career development, including exposure to natural resources professionals and academic scholarships in an effort to promote green collar careers
- Investigate ways to support NC's recently adopted Environmental Literacy Plan (ELP) in Cabarrus County

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Individuals participating in stewardship education (repeated contacts counted individually)	8,159	6,045*	6,800
# Total individuals participating in stewardship education (repeated contacts not counted)	7984	5,739*	6,500
% County students (individuals) participating in stewardship education	NEW	19%	21%
% County schools participating in stewardship education	NEW	30%**	35%
% Difference between participating and non-participating students choosing green collar majors/careers	NEW	5%	10%
# Citizen Science online submissions for Cabarrus County	NEW	215	450
# Participants in professional development training	288	98	60

## DEPARTMENT CONTACT:

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# Planning and Development – Zoning

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## 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:

- Continued increase in efficiency in the field due to implementation of Accela Mobile Office
- Increase in number of inspections by approximately 20% due to dedicated wireless access in the field
- Increased cross-training of office staff has allowed more proactive enforcement and time in field
- Created SOPs for training of new staff and for cross-training current staff
- Trained all zoning permit clerks in basic zoning permitting
- Trained two permitting clerks in advanced zoning permitting

## CHALLENGES & TRENDS:

- Number of site plans submitted remains similar to FY2014
- Number of complaints reported is 50% less than FY2014
- Two permit associate position vacated this past budget year due to retirement, including supervisor
- Four staff members with less than one year in zoning permitting
- Training of new permitting staff required and will continue for some time
- Training of new zoning officer required and will continue for some time
- Preparing for FEMA National Flood Insurance Program CRS audit and NC CAV during this budget cycle

## BUDGET HIGHLIGHTS & CHANGES:

- Preparing for FEMA National Flood Insurance Program Community Rating System Audit and NC Community Assistance Visit/Audit during the FY17 budget cycle
- Number of zoning enforcement cases expected to be closed remains similar to FY 2015

# Planning and Development – Zoning

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	185,913	191,451	179,666	179,666	
Operations	6,779	14,613	13,950	14,598	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$192,692</b>	<b>\$206,064</b>	<b>\$193,616</b>	<b>\$194,264</b>	<b>-5.73%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	24,700	31,225	39,570	39,570	
<b>Total Revenue</b>	<b>\$24,700</b>	<b>\$31,225</b>	<b>\$39,570</b>	<b>\$39,570</b>	<b>26.73%</b>
<b>STAFFING</b>					
FTE Positions	3.00	3.00	3.00	3.00	

## 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:** Provide timely response to citizen complaints regarding validated zoning non-compliance

**Program Strategy:** Investigate 90% of validated complaints within 72 hours

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Complaints received	157	129	110
#Complaints validated and investigated	150	121	100
# Complaints investigated within 72 hours	141	111	100
% Complaints investigated within 72 hours	94%	92%	100%
Number of complaints closed	164	140	160

**Program Goal:** Provide timely review of commercial projects submitted for commercial zoning site plan review

### Program Strategies:

- Review and approve 90% of site plans submitted for review within 60 days
- Maintain office hours to expedite plan review

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Plans submitted for commercial site plan review	22	29	25

# Planning and Development – Zoning

# Plans approved within 60 days of submittal**	20	19	25
% Plans approved within 60 days	91%	66%	100%

\*\*This includes initial 10 day review time for applicable agencies and allows time for resubmittal(s) by applicant when required to address review agency comments

**Program Goal:** Reduce the number of repeat investigations for violation cases to increase workload efficiency

## Program Strategies:

- Reduce the number of repeat investigations required for active complaint cases to less than 50%
- Educate property owners about non-compliance
- Assist property owners with strategies for compliance regarding large scale enforcement cases

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Zoning complaints reported	157	129	110
# Zoning complaints validated and investigated	150	121	100
# Zoning complaints requiring multiple site visits	106	49	50
% Zoning complaints requiring multiple visits	71%	40%	50%

**Program Goal:** Reduce the risk of flood damage to structures by reducing the number of zoning permits issued in the regulated floodplain

## Program Strategies:

- Reduce the risk of flood damage by reviewing all permits issued for floodplain
- Reduce the risk of flood damage by encouraging development activity outside of regulated floodplain
- Educate property owners about the risks of development in the floodplain by using the County Floodplain Administration Site, social media outlets and direct mail
- Assist with strategies for National Flood Insurance Program compliance when development must occur in the regulated floodplain

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Zoning permits reviewed with floodplain on property	95	78	50
# Floodplain development permits issued**	0	1	0

\*\* Program goal is to provide alternatives to development in the regulated floodplain. Zero permits issued preferred.

## DEPARTMENT CONTACT:

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Phone: 704-920-2858

# Other Economic Development

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## 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.

### **Obligation to Kannapolis (Inter-local Agreement- North Carolina Research Campus**

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. (Inter-local agreement with the City of Kannapolis to fund a portion of the Development Financing Plan not to exceed \$168,400,000) – Cabarrus County has authorized execution and delivery of an inter-local agreement pursuant to which the County will pledge a portion of its ad valorem taxes actually received by it on the incremental valuation of property in the Development Financing District in support of the Bonds issued by the City of Kannapolis for the public improvements. The incremental ad valorem tax revenues are to be used for the payment of no more than one-half of the annual payments of principal and interest due on the Bonds issued and outstanding per the inter-local agreement. The term of the agreement coincides with the term of the bonds issued for the public improvements covered in the inter-local agreements.

### **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. The funding amount of \$400,000 remained the same from FY16 revised budget to FY17 adopted budget.

### **Carolina Farm Stewardship**

The County owns the Elma C. Lomax Incubator Farm, which has been utilized as a unique County Park for training and developing local farmers as part of the larger local sustainability effort. \$40,000 was budgeted for FY16 for equipment, maintenance and repairs, grounds maintenance and management staff, fuel and utility costs, landscape design and site plan for greenhouses and staff and support for community programs and activities. For FY17, \$40,000 is budgeted with the goal to phase out funding allocated to the farm over the next few years per Board recommendation.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Obligation-Kannapolis	1,509,504	1,512,804	1,511,429	1,511,429	
Caro Farms	25,000	40,000	40,000	40,000	
EDC	242,000	400,000	400,000	400,000	
<b>Total Expense</b>	<b>\$1,766,504</b>	<b>\$1,952,804</b>	<b>\$1,951,429</b>	<b>\$1,951,429</b>	<b>-0.07%</b>
<b>REVENUES</b>					
Other Financing Sources	25,000	-	-	-	
<b>Total Revenue</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

# Veterans Services

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## 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:

- Sought and received approval to change the position of Administrative Specialist to Veterans Service Technician, increasing the position's effectiveness as well as taking an important step towards the Department's long-term personnel goals.
- Obtained accreditation for the newly upgraded position of Veterans Service Technician (VST). All the department's employees are fully accredited with the American Legion and North Carolina Division of Veterans Affairs (NCDVA) thus maximizing our ability to serve our veterans.
- Continued partnership with the VA Rural Health Office to provide free flu shots for veterans at the Governmental Center. Over 20 veterans took advantage of this event.
- Once again sponsored a successful Veterans Christmas Breakfast at the Governmental Center and the Veterans Day Program at the Concord Boys and Girls Club. Both of these events seem to increase in attendance and popularity each year.

## CHALLENGES & TRENDS:

- Keeping up with ever-changing policies and procedures within the Department of Veterans Affairs and NCDVA is a challenge that requires constant attention.
- The Veterans Benefits Administration (VBA) has made headway in the backlog of claims but still has a ways to go.
- The Veterans Health Administration (VHA) is still having a difficult time with appointment scheduling. They are trying a number of initiatives that will hopefully cut down the wait time for veterans.
- NCDVA continues to implement new policies and procedures that indirectly affect the way counties do business.

## BUDGET HIGHLIGHTS & CHANGES:

- Budget remains consistent with recent years with a moderate increase due to an upgraded position.

# Veterans Services

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	217,539	229,781	233,066	233,066	
Operations	9,625	10,859	10,665	9,397	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$227,164</b>	<b>\$240,640</b>	<b>\$243,731</b>	<b>\$242,463</b>	<b>0.76%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	650	300	-	-	
Other Fin Sources	-	200	-	-	
<b>Total Revenue</b>	<b>\$650</b>	<b>\$500</b>	<b>-</b>	<b>-</b>	<b>-100.00%</b>
<b>STAFFING</b>					
FTE Positions	4.00	4.00	4.00	4.00	

## 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:** Provide a readily available, well-trained and informed staff to assist veterans and their families obtain benefits and services while submitting timely, accurate and complete claims and correspondence to the Department of Veterans Affairs

### Program Strategies:

- Enable service officers to take advantage of 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 Department of Veterans Affairs
- Ensure phone calls are answered, messages are returned and appointments are met

# Veterans Services

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MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total # of office appointments	N/A	N/A	2,000
# New claims	696	672	700
# Telephone contacts	9,477	9,610	9,500
# Written communications	814	889	850
\$ Brought into the County through VA	\$5,012,000	\$4,933,000	\$5,000,000
Employee training hours obtained	92	112	112

**Program Goal:** Continue outreach efforts to ensure veterans and their families are aware of the benefits available to them, and to be accessible and responsive when our assistance is needed

**Program Strategy:** Educate the community through participation in events when opportunities arise to inform veterans and their families of available benefits

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of events attended	23	28	25
# of events member of staff was a speaker	8	15	10
Total # of contacts made at events	N/A	N/A	2,500
# of new clients as a result of events	N/A	N/A	100

## DEPARTMENT CONTACT:

Name: Tim Tereska

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Phone: 704-920-2869

# Cooperative Extension

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## 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 agriculture, food and youth development.

## 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.

## MAJOR ACCOMPLISHMENTS:

- Cabarrus Cooperative Extension staff delivered programs that involved 56,074 Cabarrus citizens in direct services, educational programs and activities. Informal educational opportunities were provided through 124 non-credit classes. (Are these individual citizens or some repeats?)
- Cooperative Extension's program efforts were multiplied and enhanced by 645 trained volunteers giving 62,377 volunteer hours. Their gift of hours is the equivalent of \$1,381,026.78 savings for Cabarrus County.
- The 4-H Citizenship Focus program reached 590 high school tenth grade students. In addition to the focused event, the 4-H Extension Agent prepared a curriculum guide that was used by the classroom teachers to reinforce what was experienced at the Governmental Center. 85% of the students report that they have an increased interest in local government as a result of the program with 25% reporting an increased interest in pursuing a career in local government (elected and/or hired).
- The Agricultural Extension Agent worked with area livestock and hay producing farmers to address lack of forage quality to educate and implement suggested management practices. Farmers reported that after adopting and implementation of suggested management practices forage yields, color and appearance increased. Weed management was improved. Rotational grazing systems were started or improved. Three hundred acres were reseeded with forage varieties to improve forage quality.
- Over 5,000 Cabarrus County students participated in the 2015 National Science Experiment (Motion Commotion) to study how things move through space and time. Cabarrus County 4-H provided the materials, training and kits to make this happen. Classroom evaluations indicated students expressing an interest in academic studies and careers in science, technology, engineering and math fields.
- The Family & Consumer Science Agent offered the 8-week series of Better Choices Older Adult programs in Kannapolis and Mt. Pleasant reaching 122 adults. 65.4% of the participants reported they made positive behavior changes during the series. 66.3% started eating foods from the five food groups daily. 65.9% started to plan meals in advance, 59% started to eat a greater variety of protein foods, and 52% are eating less high-fat foods.

## 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 has rolled out a new visioning initiative and staffing model. Cabarrus County has three staff members affected by this new model. NCSU funding was eliminated for our second support specialist position, which is now part time, resulting in reduced program support for Extension Agents and increased volunteer workload and supervision. NCSU funding for the Community

# Cooperative Extension

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Rural Development Extension Agent position ends June 30, 2016. The individual in that position took early retirement, given that the position would be eliminated. This resulted in the elimination of any Extension programs in the area of financial planning, grant writing, community and homeowner association development. NCSU funding for the Family & Consumer Science Extension Agent position will be reduced from 50% to 17% effective July 1, 2016. In order to keep a full time Family & Consumer Science programming presence in Cabarrus County, the FY17 budget reflects county funding 83% of that position. This position provides direct programming in the community on nutrition, food preservation and food safety and also supports the Extension & Community Association volunteers that provide 40,000+ hours of programming support to Cabarrus County citizens.

## BUDGET HIGHLIGHTS & CHANGES:

- Program area revenue (fees paid by our participants) accounts for the majority of program area expense

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	306,355	332,338	350,279	350,279	
Operations	71,282	91,030	69,451	69,451	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$377,637</strong>	<strong>\$423,368</strong>	<strong>\$419,730</strong>	<strong>\$419,730</strong>	<strong>-0.86%</strong>
<strong>REVENUES</strong>					
Intergovernmental	-	-	-	-	
Fees & Other	53,843	69,050	62,620	62,620	
<strong>Total Revenue</strong>	<strong>\$53,843</strong>	<strong>\$69,050</strong>	<strong>\$62,620</strong>	<strong>\$62,620</strong>	<strong>-9.31%</strong>

## 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

**Program Goal:** Provide cost-effective educational programs to Cabarrus County citizens of all ages.

### Program Strategies:

- Educational programs will be delivered in the areas of Food, Agriculture and Youth Development
- Customer satisfaction rate for course participants will be above 92%.
- 70% of program participants will indicate increase in knowledge and skills through program evaluations.

# Cooperative Extension

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- 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 staff will utilize program planning to effectively budget and account for all program costs and expected user fees.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Educational programs offered	158	134	145
# Program participants	34,602	32,159	35,000
% Participant increase in subject matter knowledge	69%	71%	75%
Net county cost per program participant	NEW	\$5.22	\$5.00
Cooperative Extension Facility Usage Rate*	66%	72%	70%
Customer Satisfaction Rate	92.6	97%	94%

\*This is the percentage of programming days in a calendar year that the two programming spaces in our facility are used. The purpose of this measure is to document the intentional use of county funded facilities for programming – that we are wise stewards of this county resource.

**Program Goal:** Utilize volunteer resources to enhance and expand Cooperative Extension programs.

## Program Strategies:

- Volunteers will have opportunities to attend training 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
- Volunteers will assess the support given by Cooperative Extension staff throughout the year

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Trained volunteers	811	377	400
# Hours given by volunteers	59,273	61,178	65,000
\$ value of volunteer service	\$1,312,304.00	\$1,441,353.68	\$1.5 million
Volunteer retention rate	N/A	96%	95%
% Satisfaction rate for volunteers support	N/A	93%	93%

## DEPARTMENT CONTACT:

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Phone: 704-920-3310

# Human Services – Administration

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## **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 Business Manager, HR Analyst, 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 within the Department of Human Services.

## **MAJOR ACCOMPLISHMENTS:**

- Successfully maximized all capped and uncapped revenues
- Developed policies that utilizes compliance and local best practices, Federal and State audit standards, and accounting and personnel principles to ensure smooth operations
- Reviewed internal controls in all divisions and are continuing to develop agency wide protocols/procedures for several core functions.
- Successfully purged 398 boxes of client files utilizing the NC DHHS Records Retention and Disposition policy.
- Financial State monitoring resulted in a 100% audit score of the 1571 reporting
- Restructured job tasks in Administration to reduce silos and create inter-departmental collaboration

## **CHALLENGES & TRENDS:**

- Shifting or budget reductions from federal and state block grants, including TANF, and SSBG, which could potentially increase the county share to mandated programs
- Continued collaboration with Program Administrators and Managers on accounting policy and day-sheet coding for consistent best practices
- Continued review to streamline positions for efficiencies analyzing tasks and strengths across all Human Services business divisions
- Develop and implement consistent HR practices within all Human Services divisions and provide quarterly staff training

## **BUDGET HIGHLIGHTS & CHANGES:**

- Strengthened our internal procedures on staff travel which has resulted in a \$2,500 budget savings per month

# Human Services – Administration

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- Auditing of accounts payable and P-Card purchases which has resulted in more accurate documentation

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	795,876	963,923	967,746	969,363	
Operations	2,154,998	2,146,064	2,126,536	2,164,494	
Capital Outlay	8,315	-	-	-	
<b>Total Expense</b>	<b>\$2,959,189</b>	<b>\$3,109,987</b>	<b>\$3,094,282</b>	<b>\$3,133,857</b>	<b>0.77%</b>
<b>REVENUES</b>					
Intergovernmental	-	-	-	-	
Fees & Other	-	-	-	-	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>STAFFING</b>					
FTE Positions	9.00	12.00	12.00	12.00	

## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.

**Program Goal:** Maximize use of all federal and state allocations to reduce county funding

### Program Strategies:

- 100% of 1571 reports for reimbursement will be submitted timely to the state by the 15<sup>th</sup> of each month
- 100% of all federal and state block grants available to the agency are claimed during the fiscal year
- At least 25% of invoices are audited weekly for timeliness and accuracy and 100% of invoices are accurate and have appropriate documentation to support payment
- Agency will meet required Maintenance of Effort for Temporary Assistance to Needy Families(TANF) within the fiscal year
- Accurate day-sheet coding within child and adult services to ensure maximization of funds

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
invoices audited weekly for timeliness and accuracy	25%	35%	40%
Federal and State Block Grants received	100%	100%	100%
Maintenance of Effort Spent	100%	100%	100%
1571 Submitted by 15 <sup>th</sup> of each month	100%	100%	100%
Invoices audited contain appropriate documentation to support payment	NEW	NEW	100%

# Human Services – Administration

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**Program Goal:** Ensure effective and efficient Human Resource practices and outcomes for the agency

## Program Strategies:

- 100% of all performance evaluations will be submitted timely to Cabarrus County Human Resources
- 90% favorable decisions for all held unemployment appeal hearings
- Provide at least 3 trainings to agency leadership regarding supervisory practice/human resources
- Vacancies within the agency are filled within 60 days of the Request to Fill date
- Agency achieves a 15% or less voluntary staff turnover rate

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Timely staff evaluations	79%	95%	95%
% of Favorable Decisions from Unemployment Appeals	NEW	NEW	90%
Number of Supervisory/HR Trainings for Agency Leadership	NEW	NEW	3
# of Vacancies NOT filled within 60 days	NEW	11	0
*Voluntary Staff Turnover Rate	18%	17%	15%

**Program Goal:** To develop and submit the agency's annual budget and required reports timely

## Program Strategies:

- Support development and submit all new position requests to county by established deadline
- Support development and submit all required program summaries to county by established deadline
- Collect monthly performance measures from all divisions by 15<sup>th</sup> of each month
- Submit budgetary requests with justifications to county by established deadline
- Conduct at least 1 budgetary review per month, including line items and allocation reports

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
All new position requests submitted timely (O)	NEW	NEW	100%
All programs summaries submitted timely (O)	NEW	NEW	100%
All monthly performance measures received monthly	NEW	NEW	100%
Budget Numbers entered into Munis timely	NEW	NEW	100%
Monthly Budget Reviews	NEW	NEW	12

## DEPARTMENT CONTACT:

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# Human Services – Transportation

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## 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. All other services are optional and provided as additional services by the county.

## 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.

## MAJOR ACCOMPLISHMENTS:

- CCTS has submitted an application for Federal 5307 funds.
- CCTS has administered the ADA program for the City of Concord providing 5,732 trips.
- CCTS has secured our 5331 Grant from the State for both Administration and Capital
- CCTS has secured our ROAP Grant from the state for RGP (Rural General Public) EDTAP (Elderly and Handicapped) and employment
- CCTS in conjunction with the State of North Carolina, developed a five year strategic plan.
- CCTS ridership increased approximately 7 %
- Implemented Zone Scheduling
- Have driven 333,019 miles without an accident

## CHALLENGES & TRENDS:

- CCTS continues to see an increase in service demand and requests. Our trips have increased this past year from 87,256 to an estimated 94,000 by the end of the year.
- The senior population continues to grow in Cabarrus County. This increases the demand for senior trips to meal sites and medical appointments
- The classification change from rural to large urban will continue to bring new requirements from the Federal Government that will have to be implemented over the next couple of years.

# Human Services – Transportation

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## BUDGET HIGHLIGHTS & CHANGES:

- A decrease of \$70,000.00 in our State 5311 Admin Grant due to Cabarrus County being reclassified to a large Urban which has increase local funding
- CCTS is now eligible and working towards receiving new funding through the federal government 5307 grant that can be used for capital projects such as vehicles and maintenance.
- Reimbursement are filed to the State monthly

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	1,258,938	1,374,483	1,376,444	1,403,364	
Operations	611,626	713,610	630,471	588,569	
Capital Outlay	185,284	285,500	290,000	290,000	
<strong>Total Expense</strong>	<strong>\$2,055,848</strong>	<strong>\$2,373,593</strong>	<strong>\$2,296,915</strong>	<strong>\$2,281,933</strong>	<strong>-3.86%</strong>
<strong>REVENUES</strong>					
Intergovernmental	800,587	798,240	656,510	827,656	
Fees & Other	1,041,893	1,197,482	23,500	998,500	
<strong>Total Revenue</strong>	<strong>\$1,842,480</strong>	<strong>\$1,995,722</strong>	<strong>\$680,010</strong>	<strong>\$1,826,156</strong>	<strong>-8.50%</strong>
<strong>STAFFING</strong>					
FTE Positions	33.50	33.50	33.50	33.50	

## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments
- Support community connections through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services

**Program Goal:** To provide safe transportation to the Citizens of Cabarrus County –

### Program Strategies:

- To have zero at fault accidents for the fiscal year with a CCTS vehicle
- To receive zero traffic violations while CCTS drivers are conducting transportation services
- Ensure all CCTS drivers receive required annual State training
- Supervisors will conduct random ride along trips with CCTS drivers to observe their skills and abilities to provide safe and reliable services

# Human Services – Transportation

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of observation ride along	NEW	30	30
# of drivers trained	NEW	27	27
# of at fault accidents by CCTS staff	1	1	0
Zero traffic violations	New	0	0

**Program Goal:** To provide reliable and efficient transportation services to the citizens of Cabarrus County

**Program Strategies:**

- To get 100% of the clients served to their scheduled appointments on time
- To increase our trips per hour from 2.1 to 3.0 which will enhance our efficiency and ability to provide more trips.
- CCTS will contract with Route Match software to perform a health check on our scheduling software
- To continue to develop and implement the dispatch zones zoning method to transport clients to and from services.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Total Trips	87,544	92,402	94,000
# Aging Trips	20,689	17,182	22,000
# ADA Trips	3,996	5,970	4,000
# Elderly and handicapped trips	3,529	12,822	4,000
# RGP trips (Rural General Public)	2,428	4,376	2,500
# Employment trips	2,988	1,263	3,000
# Medicaid trips	40,801	40,800	45,000
# Clients using transportation	984	800	800

**Program Goal:** To ensure that citizens of Cabarrus County have the best possible customer service when receiving transportation services

**Program Strategies:**

- To receive 100 % satisfaction ratings from customers surveyed regarding their transportation service and experience
- CCTS will conduct monthly surveys of customers receiving services to gauge their experiences and receive feedback from the customer base regarding services through a monthly telephone survey
- CCTS will ensure proper maintenance of all vehicles as required by state policy and local fleet management policy

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Citizen satisfaction (monthly basis survey) with transportation services	82%	94%	100%
% of inspections performed	80%	100%	100%
% of staff trained in customer service	NEW	31	33

**DEPARTMENT CONTACT:**

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# Human Services-Child Welfare Division

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## **MISSION:**

Cabarrus County Child Welfare is committed to achieving safety, permanence, and well-being for children at risk for abuse, neglect or dependency based upon received and accepted report, 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 these children.

## **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 (Child Protective Services and In-Home Services)**

The Child Welfare Division, CPS (Child Protective Services) Program is responsible for receiving, screening, and investigating/assessing reports of alleged abuse/neglect/dependency. In Home Services provides 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.

## **MAJOR ACCOMPLISHMENTS:**

- CPS has begun a Quality Assurance program, which is strongly recommended by the North Carolina Division of Social Services. This recommendation is due to the state's poor outcomes from federal case practice reviews. A vacancy in the Child Welfare Division was reallocated to create a Human Services Evaluator position to begin January, 2016. The purpose of this program is to provide internal review of cases for policy compliance and service quality.
- Staff receives 24 hours of training each year as mandated by General Statute (N.C.G.S. 131D-10.6A (b)).
- CPS is participating in numerous state initiatives. The anticipated outcome of these initiatives is to improve the quality of our services to families and children. They include the Cabarrus Trauma Coalition, Project Broadcast, Working Safe/Working Smart, Project No Rest, Cabarrus County Human Trafficking Initiative, Toolkit Learning Community, Latino MAPP Workgroup, Ecumenical Project Group, and the Foster Care

# Human Services-Child Welfare Division

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Medical Home Initiative. The In Home program is involved with Project Lazarus (Cabarrus County Substance Abuse Coalition) and Triple P (the Positive Parenting Program).

- CPS has engaged in outreach and education with community partners to increase understanding of our programs and awareness of the policies that govern the services provided. This effort has been to assist our partners in recognizing potential child abuse and neglect and to provide them the needed tools to make an effective report.
- When the volume of new reports of abuse and neglect increased, we cross-trained In-home staff (both line social workers and supervisors) to complete family assessments in order to support the influx of reports.
- Intensified recruitment, selection, and on-boarding strategies that has resulted in a more competent and qualified workforce.
- Resolved some permanency concerns through Consented Custody Orders. By doing consented custody orders, we have prevented placement of some children into foster care and as a result, avoided additional costs for the county.
- Technology enhancements were implemented through Compass Co-Pilot so that each CPS worker has an I-Pad they can use in the field. Each supervisor and manager has a lap top. This technology helps with the efficiency of the worker by allowing them to access records, create documentation, and record interviews.

## CHALLENGES & TRENDS:

- The department has experienced a 62% turnover in our social workers for the CPS program and a 100% turnover in program manager and supervisors for the same program. This turnover has created above average caseloads for each current member of the CPS team.
- When someone has concerns regarding possible abuse or neglect of a child, they call this department. If the concern meets the legal definition of abuse or neglect, the report is taken and assigned to an investigator to assess. Our rate of screening these reports in, in 2014 was 55%. This percentage increased to 80% in 2015. Thus, the number of reports and families involved with this program increased by approximately 400 cases this year.

## 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 for a federally mandated service
- Child Welfare programs are no longer able to access At-Risk Case Management funding, which was a previously available funding source through Medicaid for limited services within child welfare. Medicaid Administrative Claiming (MAC) is available but still has restrictions in use for services.
- Limited state and federal funding opportunities for child protective services continue to shift cost for this federally mandated service to the local level.

# Human Services-Child Welfare Division

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	4,509,393	4,940,953	5,214,950	5,265,611	
Operations	2,040,024	2,489,639	2,326,474	2,308,882	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$6,549,417</b>	<b>\$7,430,592</b>	<b>\$7,541,424</b>	<b>\$7,574,493</b>	<b>1.94%</b>
<b>REVENUES</b>					
Intergovernmental	3,634,974	3,244,221	3,507,146	3,507,146	
Fees & Other	-	-	-	-	
Other Fin Sources	-	103608	-	-	
<b>Total Revenue</b>	<b>\$3,634,974</b>	<b>\$3,347,829</b>	<b>\$3,507,146</b>	<b>\$3,507,146</b>	<b>4.76%</b>
<b>STAFFING</b>					
FTE Positions	73.00	72.00	77.00	77.00	5.00

## County Goals Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments
- Support community connections through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services

**Program Goal:** Cabarrus County Child Welfare Division will protect children from abuse and neglect as provided by federal and state law

## Program Strategies:

- There will be no more than 2.30% of recurring maltreatment with a case within 1 year of previous findings of substantiation of abuse or neglect to ensure proper services were provided to the family to lower the risk of maltreatment
  - Explanation: this measure is a federal mandate in an effort to reduce recurring abuse and neglect for children that have had an open case with the department. The department strives to provide quality assessments and targeted services to impact this measure.
- CPS will initiate 99% of all accepted reports within required mandated time frames
- 90% of the children with an open CPS case are seen and assessed bi-weekly to ensure safety and well-being

## Human Services-Child Welfare Division

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- 99% of all open CPS assessments will have a current safety assessment
- 90% of all open CPS in home cases will have a signed services case plan developed within 30 days
- 90% of cases receiving in home services will allow the children to remain in their homes once the case is closed. In Home services works to keep families intact while addressing issues of abuse and neglect

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of recurring maltreatment with a case within 1 year of previous findings of substantiation for abuse/neglect to ensure proper services were provided to the family to lower the risk of maltreatment	3%	2.00%	2.30%
% of accepted reports responded to within required time frames of immediate, 24 hours and 72 hours to ensure appropriate and timely responses are done for the safety of child/children	96%	95%	99%
% of bi-weekly visits with the children on open CPS Assessments/Investigations occur to ensure safety of the child. Measurements will be gathered based on a 10% sample of cases	25%	26%	97%
% of bi-weekly visits with the children on open CPS In Home Services occur to ensure safety of the child. Measurements will be gathered based on a 10% sample of cases	NEW	70%	97%
% of CPS Assessments and Investigations will have current safety assessments	NEW	100%	99%
% of open In Home Service cases with completed In Home Service case plans within 30 days of case decision making	100%	94%	97%
% of cases where the children can remain safely in the home of their parents or caretakers, without foster case intervention through the provision of CPS In-Home Services	90%	96%	95%

**Program Goal:** The Cabarrus County Department of Human Services, in support and partnership with the Community Child Protection Team, will provide education and outreach regarding Child Welfare Services

**Program Strategies:**

- The team will participate in at least 4 community events in which services regarding child welfare are promoted.
- At least 60% of reports will be screened in for acceptance. When the Department receives a report of abuse or neglect, some reports will be screened out as they do not meet the definition to accept based on the information provided. Through the efforts of the CCPT and the Department, we are educating partners on how to better identify abuse and neglect and what information is needed for an effective report. Through this process, we hope to see our “screen-in” rate increase to at least 60% as many of our reports come from

# Human Services-Child Welfare Division

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community partners. The Department will always have screen-out reports that are monitored through state reviews.

- Child Welfare Division will host and provide resources for at least 10 Child Protection Team meetings

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of events participated in which promote child welfare	NEW	10	4
% of abuse, neglect, and dependency intake reports that are screened in for acceptance	NEW	80%	60%
# of Community Child Protection Team per year hosted and supported by Cabarrus County Child Welfare Division	10	10	10

**Program Goal:** To employ a competent base workforce that receives ongoing training regarding policies and best practices in an effort to protect children from abuse and neglect

## Program Strategies:

- 90% of all new child welfare hires will meet qualification requirements for the classification after one year.
- All new hires will complete pre-service within 100 days of their start date
- All new hires will complete all 4 state mandated trainings during the first year of employment (Medical Aspects of Child Abuse and Neglect for non-medical professionals, Legal Aspects of Child Welfare in North Carolina, Assessing and Strengthening Attachment, and Building Awareness and Cultural Competency)
- All staff employed as a social worker, supervisor, program manager and program administrator within child welfare will receive at least 24 hours of on-going education and training per year

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of new child welfare hires which meet the classification requirements and are fully qualified (new hires that are fully qualified for position)	NEW	95%	90%
% of new hires who complete pre-service within 100 days of hire date	NEW	100%	100%
% of new hires who complete the 4 state mandated trainings during their first year of employment	NEW	97%	100%
% of all Social Worker staff eligible within the Child Welfare Division which receives at least 24 hours of training per year related to professional development and training needs	100%	97%	100%

# Human Services-Child Welfare Division

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## OVERVIEW (Foster Care Program):

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 with birth family/caretaker 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:

- The LINKS program, a program for teenagers in foster care that helps prepare them for independent living, was rewritten with a stronger focus on independence and self-sufficiency.
- The LINKS program schedules monthly activities to When the Department receives a report of abuse or neglect, some reports will be screened out as they do not meet the definition to accept based on the information provided. Through the efforts of the CCPT and the Department, we are educating partners on how to better identify abuse and neglect and what information is needed for an effective report. Through this process, we hope to see our “screen-in” rate increase to at least 60% as many of our reports come from community partners. The Department will always have screen-out reports that are monitored through state reengage older youth in custody to prepare them for adulthood through specific services to develop independence. This is a federally mandated program with limited funding to help ensure children will be prepared for independent living.
- The Department maintains children in care through Contractual Agreement for continuing residential support (CARS) agreements until age 25, promoting continued growth and development of independence through education and vocational training.
- An increased focus in licensure for foster homes has maintained the number of foster homes licensed and managed by Cabarrus County DHS at the same number as last year. Local foster homes make services for families and children easier and more accessible as the children are able to remain in the county. They also frequently become a child’s forever home when a child is unable to return to their previous legal caretaker. Thus we must constantly recruit and license new homes to replace those that can no longer foster.
- There continues to be improved overall outcomes in court through improved internal processes and structure that helps the Department achieve permanence for children.
- The Department has maintained a positive working relationship with the Guardian Ad Litem, who act on behalf of the foster child as their advocate.
- Compass Pilot/Co-Pilot is now efficiently used by all field staff.
- We have partnered with the Venture Church in Harrisburg, Charity Baptist Church and the Conquerors Shield of Faith to support our social work staff. They provided the Child Welfare Staff with a Christmas luncheon, fun activities and a gift this Christmas. Venture Church provides on-site support services for staff in all areas but focuses on Foster Care and supporting the children in care as well as staff.
- The Adoption program was awarded \$79,200.00 for exceeding the states baseline for completed adoptions. This fund is awarded with use to be toward supporting agency adoptions. Additionally, we have already met the baseline for this current fiscal year.
- The Foster Care program has stabilized and lowered staff turnover.

# Human Services-Child Welfare Division

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## CHALLENGES & TRENDS:

- We maintain, on average, 100 children a month in foster care in Cabarrus County.
- The instability of the federal funding environment is always a factor with foster care.
- We work with complex family dynamics. Meeting the threshold for legal permanence requires intense case building. The state laws require us to determine if the children are returned to their previous caretakers or if they will require an alternative form of legal permanence within 12 months of the child's entry into foster care. Often times, the family has done just enough for the court to feel the children must be returned because there isn't enough evidence to request an alternative legal permanence such as guardianship, adoption or custody transfer to another caregiver.

**Program Goals:** To provide safe and stable placements for foster children by maintaining adequate licensed foster homes.

## Program Strategies:

- Each foster child will have no more than 2 moves per foster care episode
  - 95% of children maintained in a stable placement per month
  - 95% of children will not experience substantiated maltreatment
  - 95% of children will be seen monthly in the home of the placement provider to assess safety and well-being needs
- CCDHS will maintain a minimum of 40 foster homes

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of children maintained in stable placement per month	NEW	95%	95%
% of children who will not experience a substantiated maltreatment incident while in foster care through effective case management services	100%	99%	95%
% of children seen monthly in the placement provider's home	NEW	87%	95%
# of CCDHS foster homes per month	32	29	40

**Program Goal:** Achieve permanence for children in foster care

## Program Strategies:

- 100% of children in foster care will have a permanency planning hearing within 12 months of date of entry
- Concurrent planning will occur for 95% of children in foster care
- No more than 10% of children who exit foster care will have a reentry into foster care within 12 months of the establishment of permanency through effective permanency planning, effective monitoring of the child's placement and court oversight
- Child Welfare will complete 3 adoptions for fiscal year 2017

## Human Services-Child Welfare Division

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of foster children with permanency planning hearings within 12 months of removal	100%	100%	100%
% of children in foster care with concurrent planning	95%	95%	95%
% of children who re-enter foster care within 12 months of the establishment of permanency	2.25%	6.00%	10%
# of adoptions completed per year	12	16	3

**Program Goal:** Ensure the well-being needs of all children in foster care

**Program Strategies:**

- Every child in Foster Care will receive, at a minimum, an annual physical exam
- Every child 3 and older in Foster Care will receive, at a minimum, two dental exams per year
- Every child 7 to 16 in Foster Care will be enrolled in an approved school curriculum
- Of all case sample reviews conducted for Foster Care, 97% of cases with an identified psycho/social therapeutic need will have a referral within 7 days of need being identified

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of physical exams per year per foster child	1	1	1
# of dental exams per foster child over the age of 3 years per year	2	2	2
% of foster children involved in an approved school curriculum	NEW	97%	97%
% of foster care cases with referrals made within 7 days of need being identified	NEW	97%	97%

### DEPARTMENT CONTACT

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# Human Services – Child Support Services

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## **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.

## **MANDATE:**

The Child Support Services (CSS) program was established in 1975 by Public Law 93-647, Part B (Title IV-D of the Social Security Act) and NCGS 110-128-141. These laws set forth the federal and state requirements for the program. The purpose of the CSS program is to ensure that noncustodial parents (NCPs) support their children. If the children are receiving Work First Family Assistance (WFFA), the debt of child support is owed to the state by virtue of the Assignment of Rights to Support (NCGS 110-137), rather than to the caretaker of the children. Child support that is collected for WFFA children is retained by the state and treated as a reimbursement to WFFA funds. The state distributes this money to county, state, and federal governments in a percentage amount equal to their participation in the financing of WFFA. For children who are not receiving WFFA, the child support is paid to the custodial parent (CP) or caretaker.

## **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 Total Collections: \$11,148,974 was distributed to families in FY15, which exceeded the state goal set for Cabarrus County by 3.94%.
- Established paternity on behalf of children in 106.69% of open child support cases. Exceeded the state goal set for Cabarrus County by 6.69%
- Established financial orders on behalf of custodial parents for their children in 88.61% of open child support cases.
- Exceeded the Federal Self-Assessment goals in all 9 case management categories for the third consecutive year.
- Received an Excellence in Innovation and Collaboration Award, 2<sup>nd</sup> Runner-up, from the NC Child Support Conference for the Division's collaboration with Project Re-Entry Program through Cabarrus County Jail.

## **CHALLENGES & TRENDS:**

- The State's implementation of NC Fast has drastically impacted the automated referral process to child support for Medicaid and Work First recipients. An undetermined number of referrals have

# Human Services – Child Support Services

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not processed through the automated system and required a paper referral process to be re-established. In addition, there continues to be many duplicate cases sent to IVD from IVA. This has increased time and efforts of the child support case initiation process as cases have to be manually researched in NC Fast and the child support case management system, NC Automated Collection and Tracking System (ACTS), and built manually in ACTS. This has also caused an increase from 150 cases to 290 cases in the case initiation process since July 1, 2015. Extended communications between the child support and income maintenance staff continue to be necessary in trying to resolve case problems and tie the two program's information together to ensure cases are correct and money distributes appropriately.

- With the upward trend with the Affordable Healthcare Act, more participants are qualifying for Medicaid resulting in an increase in Child Support referrals and new applications.
- The State's new mandate for mandatory referrals from Child Care to Child Support will significantly increase the number of cases in the Child Support Division.
- Continue to experience an upward trend in more difficult and complicated cases, which require 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.
- Continue to experience an increase in the number of requests of motions to modify by non-custodial parents as a result of a change in State Policy. This has decreased the amount of time child support agents in the enforcement unit have to focus on the collection of monetary support and the enforcement of medical insurance coverage, which is their primary job function.
- Due to a change in the definition of reasonable cost for health insurance in NC General Statute 50-13.11(a1), staff is required to take several additional steps in the establishment and enforcement of medical insurance which is increasing their day to day job functions as well as increasing requests for modifications of current child support.
- IRS 1075 changes are being proposed which would require all Child Support Staff to have a background check, including FBI fingerprinting and, potentially, credit reports, yearly. The final guidelines and requirements have not been finalized.

## **BUDGET HIGHLIGHTS & CHANGES:**

- All child support costs paid by the County receive federal reimbursement at 66%, except incentive revenues which are required to be reinvested towards the program, but cannot supplant county funding.
- Per NC General Statute 7A-311(a) (1), county Sheriff Departments may impose a \$30.00 fee for service on all civil process, including summons, subpoenas, notices, motions, writs, and pleadings.
- As a result of NC House Bill 97, Section 12c.7.(a) the NC Child Support Services Section (NCCSS) of the Department of Health and Human Services, Division of Social Services, shall retain up to 15% of the annual federal incentive payments it receives from the federal government to enhance centralized child support services. This will result in a decrease of incentive money received to Cabarrus County each fiscal year.

# Human Services – Child Support Services

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	1,217,515	1,280,488	1,293,043	1,276,234	
Operations	235,939	249,920	251,081	245,690	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$1,453,454</b>	<b>\$1,530,408</b>	<b>\$1,544,124</b>	<b>\$1,521,924</b>	<b>-0.55%</b>
<b>REVENUES</b>					
Intergovernmental	1,353,276	1,341,182	1,413,446	1,353,932	
Fees & Other	10,300	20,550	20,550	20,550	
<b>Total Revenue</b>	<b>\$1,363,576</b>	<b>\$1,361,732</b>	<b>\$1,433,996</b>	<b>\$1,374,482</b>	<b>0.94%</b>
<b>STAFFING</b>					
FTE Positions	19.00	19.00	20.00	20.00	1.00

## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments
- Support community connections through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services

**Program Goal:** Collect as much child support as possible on behalf of the children of Cabarrus County

### Program Strategies:

- Collect at least \$11,148,974 in child support
- Collect at least 75.96% of current child support owed
- Collect a payment toward arrears on at least 77.46% of cases
- Establish a child support order in at least 92.19% of open cases
- Establish paternity for at least 111% of cases, which have paternity at issue

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Amount of child support collected	11,148,974	11,396,198	11,396,198
Percentage of child support collected	73.36%	75.01%	75.96%

# Human Services – Child Support Services

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Percentage of cases with payment to arrears	74.45%	75.16%	77.46%
Percentage of cases under order	88.61%	88.92%	92.19%
Percentage of paternity established	106.69%	110.29%	111%

**Program Goal:** Provide quality and timely services to Cabarrus County citizens

**Program Strategies:**

- Attempt service within 90 days of the location of a non-custodial parent in 99.38% of cases
- Within 12 months, 100% of child support cases will have an established order
- In 93.83% of child support cases in which payments are delinquent, appropriate enforcement action will be taken in the required timeframes
- In 88.82% of cases in which one party resides outside of North Carolina, appropriate action will be taken within the required timeframes
- Achieve 90% on random case reviews for quality and timeliness conducted by the State of North Carolina

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Percentage of service attempts within 90 days	97.43%	94.19%	99.38%
Percentage of child support cases established within 12 months	99.24%	99.68%	100%
Percentage of cases in which appropriate enforcement actions taken	91.98%	92.02%	93.83%
Percentage of interstate cases in which appropriate action taken	87.07%	79.91%	88.82%
Percentage of Quality and Timeliness	NEW	88.94%	90.00%

**DEPARTMENT CONTACT:**

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# Human Services – Economic Services

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## MISSION:

The mission of Cabarrus County Economic Services Division 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 NCGA 108A-25, which requires acceptance and processing of applications, and conducting of eligibility reviews within required timeframes for anyone wishing to apply. Reviews are required by regulation to reassess eligibility for ongoing benefits on an annual basis.
2. **Food & Nutrition Services** program is mandated by Federal US Code 2011, NCGS 1098-25, and GS108A, Article 2, Part 5, and requires that applications must be taken upon request, with 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 to reassess eligibility for ongoing benefits on a semi-annual or annual basis.
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. **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.
6. **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.

## OVERVIEW:

The Economic Services Division is responsible for administering federally means tested public assistance programs mandated under the Social Security Act. There are extensive, distinct regulations for different programs that must be followed in determining and re-determining eligibility. These include elements such as age, health, income, citizenship, and resources. These items must almost always be verified by a third party source and a verbal statement from the client is rarely acceptable.

## MAJOR ACCOMPLISHMENTS:

- Successfully met USDA mandate of 85% timely processing of Food & Nutrition Services (FNS) applications for July through December
- Processed over 28,650 Medicaid (MA) Recertification's, over 14,500 Medicaid Applications and over 11,100 FNS Applications
- Issued over \$36,272,750 in FNS benefits in 2015

# Human Services – Economic Services

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- Established \$1,029,290 in overpayments by program integrity, collected \$352,804 which goes to the state to help offset public assistance costs, \$60,068 was returned to the county as incentive payments to help offset county costs associated with pursuing fraud
- Prosecuted nine intentional program violations in the court system totaling \$87,402 in overpayments; all of which are paying restitution
- Conducted extensive training in all program areas to improve quality, accuracy and timeliness.
- Developed Standard Operating Procedures to standardize, document, communicate and improve the management of the Division's business practices; done in conjunction with the Northwood's Project
- Restructured the work flow at front desk as part of the Northwood's Compass Appointments Project which included direct routing of clients to improve efficiency, better utilization of staff and improved customer service.
- Established a "Greeter" position which assess all visitors to the agency and routes them appropriately. This position works in the lobby and has significantly improved lobby management, work flow, customer service and crowd control.
- Successfully transferred Work First Eligibility to the Adult and Aging Unit to provide holistic services to clients receiving WF Services. The goal is for all Work First clients to have one worker for all programs.

## CHALLENGES & TRENDS:

- Statewide corrective action for Food and Nutrition Services for timely processing of applications with requirement to achieve average timeliness rate of 95% from January to July or face potential sanctions and penalties. This rate is above the normal rate of 90%, which is extremely challenging for counties due to caseload size and continued case management issues within NC Fast.
- Achieving staffing capacity that can process required work within standard work week.
- Continued struggles implementing NC Fast case management system resulting in system processing changes, system delays and latency issues.
- Potential expanded benefits within the programs that could severely impact service demands. In addition, growing county population translates to increasing demands for services.
- Child Care services continue to have limited funding to meet total needs of the community and new changes in eligibility may restrict access, placing working families at risk for child care needs.
- Increased volume of applications during open enrollment for the Affordable Care Act & income tax season due outreach efforts by Intuit Turbo Tax

## BUDGET HIGHLIGHTS & CHANGES:

- Through a reallocation of positions, from the elimination of the CAP program, the division added six additional positions to provide direct eligibility services and a supervisory position.
- Obtained additional positions to process cases, provide training, quality assurance services and program management.
- Created a Change Management Team to involve staff from a cross-section of the Division tasked with managing change, revising policy and procedures, and communicating the changes.
- Partnership for Children relocated in the DHS building to improve access for child care services.
- Preparing for transfer of companion FNS cases to WF staff and Day Care Staff and SA recertification's to Adult and Aging staff to continue to promote the holistic services concept.
- Medicaid reimbursement permanently established at 75% for all Medicaid eligibility activities.
- The Department requested the following positions for FY17:
  1. Five (5) Income Maintenance Caseworker II
  2. Two (2) Income Maintenance Supervisor

# Human Services – Economic Services

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3. Two (2) Income Maintenance Caseworker I
4. One (1) Foreign Language Interpreter

These positions were requested based on time standards and work volume required to process cases in a timely manner.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	6,298,242	7,004,905	7,025,660	7,027,533	
Operations	6,146,554	5,420,042	5,372,703	5,397,730	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$12,444,796</b>	<b>\$12,424,947</b>	<b>\$12,398,363</b>	<b>\$12,425,263</b>	<b>0.00%</b>
<b>REVENUES</b>					
Intergovernmental	10,756,818	9,843,491	11,128,764	10,261,434	
Fees & Other	120,304	135,115	89,961	94,961	
Other Fin Sources	-	251,458	-	-	
<b>Total Revenue</b>	<b>\$10,877,122</b>	<b>\$10,230,064</b>	<b>\$11,218,725</b>	<b>\$10,356,395</b>	<b>1.23%</b>
<b>STAFFING</b>					
FTE Positions	120.00	130.00	136.00	136.00	6.00

## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impact, and looks ahead to preserve quality of life
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments
- Support community connections through purposeful and strategic communication, enhanced education active community participation, and increased access to and utilization of services

**Program Goal:** Provide access to health, family support, and nutritional services by determining eligibility for mandated federally means tested programs in a timely and efficient manner

### Program Strategies:

- Process 95% of all received Medicaid applications within required timeframe of 45/60/90 days
- Process 95% of all received FNS applications within required timeframe of 7/30 days
- All cases processed and reviewed through the second party review system will be processed with a 90% accuracy rate

# Human Services – Economic Services

MEASURE	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2017 TARGET
Percent of Medicaid applications processed timely	94%*	91.42% *	95%*
Percent of FNS applications processed timely	95.6%*	95.30%*	95%*
Accuracy rate percentage for second party reviews	NEW	90%	90%

\*State standard is 90%

**Program Goal:** Actively pursue and defer fraudulent activity within the public service programs we administer. The department has worked in conjunction with the District Attorney to establish criteria by which welfare fraud cases can be referred for prosecution. Based on this criteria, and based on the current trends within program integrity, the Department hopes to refer at least ten cases for potential prosecution based on the amount of fraud involved and the extent of fraud found. The Department is committed to investigating and reducing all reported incidents of welfare fraud and taking the appropriate action allowed with policy and law.

## Program Strategies:

- Establish \$200,000 in Intentional Program Violation (IPV) claims
- Program Integrity will refer at least 10 cases to the District Attorney for prosecution in an effort to deter further fraud within the program

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Amount of IPV claims established	\$245,016	\$550,238	\$200,000
Number of cases referred to the D A's Office	NEW	1	10
Actual Collections	\$352,804	439,753	355,000

**Program Goal:** Promote employment by providing access to quality and affordable child care services allowing working citizens to remain employed through child care subsidy

## Program Strategies:

- To spend 96% of the annual federal child care allocation which equates to a 96% spending coefficient
- Day care programs by December 31, 2016

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Spending Coefficient	94%	100%	96%
One Portal launch date	NEW	December 31, 2016	N/A
Average number of monthly day care recipients (children)	799	820	700

# Human Services – Economic Services

**Program Goal:** Will employ a competent and trained workforce to deliver services within Economic Services

## Program Strategies:

- Each Caseworker will receive at least 16 hours of training per year that focuses on policy, practice and customer service
- Customer Service staff will receive at least one annual customer service training

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
95% of Caseworkers receive at least 16 hours of training	100%	98%	95%
95% of Customer Service staff receive customer service training	0%	100%	95%

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# Human Services – Adult Services

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## MISSION:

The mission of the Cabarrus County Adult Services is to support personal independence and social, physical, and emotional well-being for disabled and older adults and families.

## MANDATE:

- Adult Protective Services are mandated by GS 108A, Article 6
- Guardianship Services are mandated by GS 108A-15 and 35A
- 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 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: 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.
- Special Assistance In-Home Services: provides help to Medicaid eligible individuals who are at risk of entering an Adult Care Home, 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 they become employed and self-sufficient thereby supporting themselves and their children.

# Human Services – Adult Services

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## MAJOR ACCOMPLISHMENTS:

- Successful collaboration with Cabarrus Health Alliance to implement the Network of Care which focuses on providing citizens with access to high-quality information and community-based programs in the health and human services arena.
- Increased efficiencies resulting from the combination of the eligibility and service functions for Work First and Special Assistance In-Home program.
- 15.83% of those participating in the Work First program secured employment. This is the first year of measurement.
- Scam Jam, an outreach and educational event sponsored by the Elder Abuse Task Force provided the community with valuable information related to identity theft, financial exploitation and Medicare fraud.
- Successful collaboration with four (4) local churches to provide Christmas for forty (40) DHS wards.
- A home visit is now being conducted for all Adult Protective Services (APS) screen outs to evaluate each situation to determine if a need for services exists.
- Development of a protocol in collaboration with CHS-NEMC that expedited the guardianship process for those hospitalized individuals in need of guardianship services.

## CHALLENGES & TRENDS:

- An increase of 25% in Adult Protective Services reports received with a confirmation rate of 51% and substantiation rate of 30%. State benchmarks: Confirmation rate: 44% and substantiation rate: 26%.
- Ongoing difficulty in locating services for those non-Medicaid eligible individuals, who are determined to be in need of services based on Adult Protective Services evaluation. Without Medicaid, services are more difficult to obtain for citizens due to cost barriers presented by service providers. The impact results in a ripple effect to other government services, especially emergency management services and sheriff's department.
- Guardianship caseloads continues to increase for all ages; older and younger, disabled adults.
- Development of a process that would allow for the timely receipt of physical and medical health information from providers to insure that status reports are completed within state standards.
- An increasing number of wards are not eligible for Medicaid, resulting in a need for county funding to ensure their safety and well-being as mandated by state statute.
- Limited community resources for an increasing number of aging individuals with no family support and who are unable to meet their needs in their private living environment.
- Continued challenges related to the implementation of an outreach plan to ensure all slots for the Special Assistance In-Home Program (SA/IH) are filled.
- The number of SA/IH cases involving those with mental health diagnoses result in increased social worker involvement and complexity of service planning.
- Increasing number of individuals that will be age 60+ that will require services because they do not have sufficient financial resources and/or lack of formal/informal supports to provide for their own care in their own home.
- Creation of a job skills program for Work First recipients that will enhance participants' ability to secure long term employment.
- Reduced cooperation by Work First participants with Work First policy and action plans resulting in termination of services, thereby reducing participants' ability to obtain employment. This result is due in part to a tightening of rules within the program and the unwillingness of the participant to cooperate with child support as required by law.
- Implementation of a local employers outreach plan in an effort to eliminate negative perceptions that have historically prevented them from serving as work experience sites.

# Human Services – Adult Services

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## BUDGET HIGHLIGHTS & CHANGES:

- Social Services Block Grant (SSBG) funding remains flat.
- Lack of funding source to support the case management component of the Special Assistance/In-Home program which requires case management oversight for the authorization of funding amounts and use of SA/IH funds.
- Increasing number of individuals that will be age 60+ in the future therefore increasing the need for additional funding to meet their needs.
- Provide tablets that are equipped with co-pilot for all Adults Services social workers which would allow enhance service delivery and create new efficiencies.
- Ongoing supervisor and staff training on appropriate coding to insure maximum reimbursement with a focus on Medicaid Administration Claiming (MAC) a new funding source for adults who are Medicaid eligible who have a medical/mental health need.
- Statewide implementation of an online SA/IH payment tracking tool to insure correct payments.
- Need for an increased budget for supervisor and staff training that will equip them to better deal with more complex cases involving mental health, substance abuse, dementia, etc.
- Need for the additional funding for grant writing to locate, apply for and winning relevant grants which would provide alternative funding sources for programs/services.
- Ongoing funding to provide for the needs of individuals that are found to be in need of Adult Protective Services to prevent further abuse, self-neglect and/or exploitation.
- Ongoing funding to support increased number of DHS wards to insure their safety and well-being as mandated by state statute.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	1,792,967	1,998,358	2,020,319	2,022,332	
Operations	215,128	1,374,330	1,361,615	1,355,709	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$2,008,095</strong>	<strong>\$3,372,688</strong>	<strong>\$3,381,934</strong>	<strong>\$3,378,041</strong>	<strong>0.16%</strong>
<strong>REVENUES</strong>					
Intergovernmental	627,272	1,664,570	1,738,410	1,738,410	
Fees & Other	-	-	-	-	
<strong>Total Revenue</strong>	<strong>\$627,272</strong>	<strong>\$1,664,570</strong>	<strong>\$1,738,410</strong>	<strong>\$1,738,410</strong>	<strong>4.44%</strong>
<strong>STAFFING</strong>					
FTE Positions	27.980	28.980	28.980	28.980	

## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts, and looks ahead to preserve quality of life

# Human Services – Adult Services

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- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services

**Program Goal:** Ensure the safety of disabled and elderly adults at home and in facilities, provide services that meet the needs of disabled and elderly adults to help avoid long-term care placement and allow for aging in place.

## Program Strategies:

- Evaluate and respond to all accepted calls of abuse, neglect and exploitation of disabled adults within required timeframes of immediate, 24 or 72 hours depending on allegation
- 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
- Conduct four (4) public awareness events that will increase the public's knowledge and awareness of the role of the Adult Protective Services program
- Insure that 85% of Guardianship status reports are completed within a timely manner as required by program and policy guidelines (6 months upon initial appointment and annually thereafter)
- Conduct ten (10) outreach events that will Increase participation in the Special Assistance In-Home (SA/IH) program
- Increase the number of SA/IH referrals from 60 to 75 referrals which is 25 %. We impact this objective through the following strategies.
  - Low Income Energy applicants
  - Targeted community outreach
  - Partnership with Cooperative Christian Ministries
- Make initial contact within 5 days of receipt of referral for all Need for Service clients in order to assess needs, and coordinate services to meet their needs
- 97% of those receiving Adult Services will be satisfied with service delivery through internal DHS customer satisfaction survey.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Abuse, neglect and exploitation of disabled adult reports	386	377	400
% APS reports responded to within time frames	100%	100%	100%
% APS evaluations completed within state standards	100%	100%	100%
# of APS public awareness events	NEW	NEW	4
# Wards receiving DHS services	41	41	42
% of Guardianship status reports that are completed within mandated timeframes	NEW	NEW	85%
# of SA/IH outreach events	NEW	NEW	10
# of new SA/IH referrals	NEW	NEW	75

# Human Services – Adult Services

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% Need for service referrals responded to within 5 days	98%	99%	99%
% Customer satisfaction with services provided through monthly customer surveys	NEW	98%	97%

**Program Goal:** Increase the ability of clients to move toward family economic self-sufficiency and decrease reliance on public assistance by the provision of eligibility, employment and supportive services (educational/training activities, case management, etc.)

## Program Strategies:

- Increase the number of Work First Participants securing long term employment to 25%
- Conduct 4 outreach events to Increase local employers' and non-profit organizations' awareness of the benefits of serving as a work experience that leads to employment site
- Increase number of work experience sites that lead to employment from eight (8) to twelve (12) which is approximately 30%

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% Work First participants securing employment	15.38%	21.00%	25%
# of Work First outreach efforts to local employers and non-profit organizations	NEW	NEW	4
# of new work experience sites	NEW	NEW	4

## DEPARTMENT CONTACT:

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# Human Services – Nutrition

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## MISSION:

To promote, maintain, and improve the health and well-being of older adults through the provision of a nutritionally balanced meal. Reduce isolation through social interaction, provide education and supportive services to help adults stay healthy and age in place.

## OVERVIEW:

Programs provided through Nutrition are as follows:

- Lunch-Plus Club: A congregate nutrition program that operates Monday through Friday at five locations throughout Cabarrus County (Logan Community Center/Concord, Living Water Church of God/Kannapolis, Harrisburg United Methodist Church/Harrisburg, Mt. Pleasant Senior Center/Mt. Pleasant, United Love Baptist Church/Midland). Program funded by county funding and Home & Community Care Block Grant (HCCBG).

## MAJOR ACCOMPLISHMENTS:

- Successful partnership with Concord Lions Club which provided well-attended onsite vision and hearing screenings at the Concord Lunch-Plus Club.
- Implementation of the Lunch-Plus Club meal reservation system.
- Improved effectiveness of community outreach by enhancing promotional material that increases visibility and participation
- Increased private donations helped to significantly offset program supply costs.

## CHALLENGES & TRENDS:

- Due to funding limitations, transportation continues to be a challenge in our efforts to increase attendance due to transportation waiting lists for four of the Lunch-Plus Club sites and no transportation services provided for the Midland site.
- There remains an escalated need for outreach and promotion for the Lunch-Plus Club program due to the increasing populations of seniors in the community. The senior population is projected to increase 212% by 2035.
- Ongoing technology limitations, related to software and connectivity, prohibit efforts to improve work efficiencies and timely communications between Lunch-Plus Club staff and agency staff.
- Increased creativity in service offerings and activities which would attract those older adults interested in volunteerism and community engagement for overall wellness. Staff has developed a plan to implement programs that will attract a diversified population of seniors in an effort to improve their quality of life.

## BUDGET HIGHLIGHTS & CHANGES:

- Home Community Care Block Grant (HCCBG) funding remains flat at 2011 levels creating a substantial match of county funds for operation of this program.
- Identified need for an increased budget for nutrition coordinator and staff training to improve service delivery quality and work efficiencies
- Implementation of a structured community business sponsorship program for the Lunch-Plus Club program to create financial savings.
- Requesting additional funding for a new Concord site to reach those that are currently not being served due to current site's capacity limits.

# Human Services – Nutrition

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- Proposing merger of the Harrisburg and Midland Lunch-Plus Club sites to improve service delivery and efficiencies in those areas. This would result in a new lunch plus site that is centrally located to both Harrisburg and Midland. This merger would not result in a creation of new position but would use existing positions to meet the need.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	175,101	201,841	203,505	203,505	
Operations	245,334	269,663	290,183	288,408	
Capital Outlay	-	-	-	-	
<b>Total Expense</b>	<b>\$420,435</b>	<b>\$471,504</b>	<b>\$493,688</b>	<b>\$491,913</b>	<b>4.33%</b>
<b>REVENUES</b>					
Intergovernmental	175,036	138,543	138,543	133,138	
Fees & Other	40,670	45,000	28,191	28,191	
Other Fin Sources	-	2,983	-	-	
<b>Total Revenue</b>	<b>\$215,706</b>	<b>\$186,526</b>	<b>\$166,734</b>	<b>\$161,329</b>	<b>-13.51%</b>
<b>STAFFING</b>					
FTE Positions	4.350	4.350	4.350	4.350	

## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts, and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

**Program Goal:** Promote, maintain, and improve the health and well-being of older adults through the provision of a nutritionally balanced meal as well as reduce the isolation experienced by many older adults through opportunities for social interaction and education by participation in the nutrition program

### Program Strategies:

- Provide at least one hot or other appropriate meal per day in a congregate setting to individuals 60 and over.
- Provide at least 10 educational programs and health screenings at each of the Lunch-Plus Club sites
- Conduct 12 community outreach events that will increase Lunch-Plus Club participation

# Human Services – Nutrition

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- Increase number of new LPC participants from 200 to 210 which is 5% through community outreach efforts.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Average number of Lunch-Plus participants receiving a nutritious meal per month	364	332	356
Average number of nutritious meals served to Lunch-Plus Club participants per month	3,539	3,149	3,496
Average number of educational classes/programs (nutrition, education, etc.) provided at Lunch-Plus sites per month	9	11	10
# of attendees who are new	NEW	NEW	210
# of increased outreach efforts	NEW	NEW	12

**Program Goal:** Maintain positive customer satisfaction among Lunch-Plus Club participants

**Program Strategies:**

- 95% of Lunch-Plus Club participants will be satisfied with the program through customer surveys
- 95% of Lunch-Plus Club participants will feel that their nutrition/physical health have improved by their attendance through customer surveys

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
% of participant satisfaction	NEW	98.06%	95%
% of participants who believe they have improved their nutrition and/or physical health	NEW	100%	95%

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# Human Services – Senior Services

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## MISSION:

To promote independence of older adults and/or adults with disabilities through the provision of information, referrals, and services and supports which meet the needs of the adult and their families.

## OVERVIEW:

Senior 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, and assist individuals and/or families 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.
- In-Home Aide Services: Assists 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 settings for as long as possible.
- 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:

- Development of an improved process through which more individualized services are provided for those receiving Family Caregiver care management and in-home respite.
- Enhanced the Family Caregiver Support Program by increased caregiver contact, the development of a revised assessment tool and a person centered service plan.
- Successful collaboration with Cabarrus Health Alliance to implement the Network of Care which focuses on providing citizens with access to high-quality information and community-based programs in the health and human services arena.
- Created a process by which the Community Resource Connection (CRC) could facilitate quicker responses to health care providers for Medicaid related inquiries by use of the CRC referral system.
- Successful partnership with the library system to provide on premise Medicare 101 presentations and Low Income Subsidy presentations, along with SHIIP counseling sessions at all branches.
- Additional optional service provided through pharmacist consultation with clients to review their medications prior to SHIIP counseling at all 2015 Open Enrollment sites.
- Successful transition of HCCBG In-Home Aide programs from in-house staffing to contract agencies with no lapse in clients services.

# Human Services – Senior Services

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## CHALLENGES & TRENDS:

- Demand for services continues to exceed the availability as evidenced by wait lists and lengthy wait times for Home and Community Block Grant In-Home Aide Services. Funding for these services is limited
- Development of a comprehensive outreach program that will increase community awareness of the availability, eligibility and services provided through Family Caregiver Support Program (FCSP) is ongoing
- Identification of additional Medicare D Open Enrollment locations throughout the county which will provide easier access to services, assist with recognition and prevention of billing errors and possible Medicare fraud and abuse for all Medicare recipients.
- Extensive outreach plan for the purpose of educating, informing and promoting service access to an increasing aging population. The department has participated in the county aging strategic plan which will serve as a blueprint for future outreach activities
- Accurately educate our aging public about our roles, services, activities, and competencies, in an effort to promote a better public image and utilization of agencies' resources and services.
- Limited transportation options continue to be a barrier for potential Adult Day Care/Health participants in that providers will not provide this service for current state reimbursement amounts and funding is limited to the Home and Community Care block grant.
- County's population is aging with statistical data showing that 21.4% of the population aged 65+ has at least two types of disabilities which will result in an increased need for caregivers, both paid and unpaid.

## BUDGET HIGHLIGHTS & CHANGES:

- HCCBG funding remains flat at 2011 levels, creating waiting lists within many of the services.
- Identified need for an increased budget for supervisor and staff training to improve service delivery quality and work efficiencies.
- Statistical data for our county indicates that the poverty rate increases with age, 30.7% of Cabarrus County residents aged 75+ are within poverty levels and would not be able to afford the average cost of \$19.00/hour for a home health aide, hence the need for increased funding to reduce wait list and wait time for those requesting In-Home Aide Services and Family Caregiver Support Program respite.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	365,956	243,209	259,023	259,023	
Operations	152,092	395,186	499,788	452,522	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$518,048</strong>	<strong>\$638,395</strong>	<strong>\$758,811</strong>	<strong>\$711,545</strong>	<strong>11.46%</strong>
<strong>REVENUES</strong>					
Intergovernmental	257,078	361,386	356,856	366,282	
Fees & Other	3,598	2,255	2,255	200	
Other Fin Sources	-	189	-	-	
<strong>Total Revenue</strong>	<strong>\$260,676</strong>	<strong>\$363,830</strong>	<strong>\$359,111</strong>	<strong>\$366,482</strong>	<strong>0.73%</strong>
<strong>STAFFING</strong>					
FTE Positions	5.00	4.00	4.00	4.00	

# Human Services – Senior Services

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## PERFORMANCE SUMMARY:

### County-wide Goal(s) Supported:

- Preserve and enhance the quality of life through public policy that promotes cross-jurisdictional collaboration, encourages growth while balancing its impacts, and looks ahead to preserve quality of life.
- Provide for public safety by communicating preparedness and safety awareness, responding to routine and catastrophic events, and maintaining and restoring the well-being of citizens.
- Use resources wisely by seeking to collaborate services, share costs, minimize risk, and protect county assets and investments.
- Support community connections through purposeful and strategic communication, enhanced education, active community participation, and increased access to and utilization of services.

**Program Goal:** Provide meaningful information regarding agency and/or community resources/services through the Community Resource Connection to older adults, disabled adults and Medicare and Medicare supplement information to the 29,786 Cabarrus County Medicare recipients

### Program Strategies:

- To increase the number of Medicare recipients receiving SHIIP assistance from 1,269 to 1,500 therefore exceeding the state goal of 1,439
- Provide 10 new counseling opportunities/locations for Medicare recipients
- Initiate CRC referrals within 24 hours of receipt
- Complete CRC referrals within 5 days of referral date

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# Medicare recipients that received SHIIP assistance	1,047	1,848	1,500
# of new counseling opportunities/sites provided to Medicare recipients	NEW	NEW	10
# Community Resource Connection (CRC) referrals received from partnering agencies	134	195	250
% of CRC referrals initiated within 24 hours of receipt	NEW	100%	100%
% of CRC referral follow-ups completed in system within 5 days of referral date	NEW	100%	100%

# Human Services – Senior Services

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**Program Goal:** To provide support by empowering the caregiver to continue caring for their family member in a private living arrangement, as opposed to long-term care placement that would be costly to the individual and Cabarrus County citizens

## Program Strategies:

- Increase referrals for the Family Caregiver Support Program from 3 to 4 which is a 30% increase
- At least 95% of caregivers will express satisfaction as it relates to the effectiveness of the FCSP to enable them to continue to provide care for the care recipient in the home
- Utilize 100% of available funding for the provision of FCSP In-Home Respite
- 95% of individuals receiving HCCBG In-Home and Adult Day Care/Health services who remain in their home 6 months or more

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of community outreach events (O)	NEW	NEW	10
# of new FCSP referrals (W)	NEW	NEW	4
% of participants who are satisfied with FCSP services (O)	NEW	NEW	95%
# of individuals who received in home respite (W)	12	16	12
# number of individuals receiving HCCBG In-Home Aide Services (W)	18	18	19
% of individuals receiving HCCBG In-Home Aide Services and remain in their home more than 6 months (O)	NEW	NEW	95%
# number of individuals receiving Adult Day Care/Health services (W)	13	13	14
% of individuals receiving HCCBG Adult Day Care/Health and remain in their home 6 months or more (O)	NEW	NEW	95%

## DEPARTMENT CONTACT:

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Phone: 704-920-1552

# Other Human Services

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## **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 FY17 adopted budget includes \$3,711,543 in recurring expense, \$10,762 in West Nile Virus expense, and \$2,621,040 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. The total for school nurses includes merit and fringe increases.

### **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.

# Other Human Services

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## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Operations	51,321	51,400	51,392	51,392	
Public Health Authority	5,713,868	6,011,824	6,316,286	6,343,345	
Veterinarian Services	590	15,000	15,000	15,000	
Mental Health Center	614,020	614,020	614,020	614,020	
<b>Total Expense</b>	<b>\$6,379,799</b>	<b>\$6,692,244</b>	<b>\$6,996,698</b>	<b>\$7,023,757</b>	<b>4.72%</b>
<b>REVENUES</b>					
Sales and Services	590	5,000	2,500	2,500	
<b>Total Revenue</b>	<b>\$590</b>	<b>\$5,000</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>-50.00%</b>



# Infrastructure & Asset Management – Construction & Demolition Landfill

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## MISSION:

The Cabarrus County Construction & Demolition (C & D) 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 plus a \$2 per ton State tax. 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:

- All landfill staff who operate heavy equipment have successfully obtained Solid Waste Association of North America's certification for landfill operations.
- Received Certificate of Safety Achievement for the 7<sup>th</sup> consecutive year. This award is presented by the NC Department of Labor in recognition of the landfill's outstanding safety and health efforts.
- NC DEQ 2015 annual facility inspection found landfill to be in compliance with operating permit conditions.
- Maintained projected budget. Facility operates under Enterprise Fund. Zero tax dollars required to assist landfill operations in FY2016.

## CHALLENGES & TRENDS:

- Optimize remaining landfill capacity by improving the compaction rate of C&D waste placed in landfill and ensure proper cover thickness. Ensuring proper technique of operating the landfill compactor is one method of improving compaction rate. Determine feasibility of expanding landfill capacity.
- Explore methods of recycling construction and demolition waste instead of landfilling. Examples include receiving clean loads of concrete, roof shingles, or wood. Material would be kept out of landfill and marketed to others for reuse. Challenge is to ensure that this is done economically.
- Determine the feasibility of continuing expanded compost operations at the landfill. Yard waste received from local municipalities is necessary for compost operation to succeed. Work with municipalities and / or private partner to determine if a joint operation is economically feasible.
- Explore future uses for landfill site once landfill operations cease.

# Infrastructure & Asset Management – Construction & Demolition Landfill

## BUDGET HIGHLIGHTS & CHANGES:

- Revenue received from state to support tire recycling in Cabarrus County is expected to remain same as FY16.
- No fee increase expected in FY2017

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY2016	DEPARTMENT REQUESTED FY2017	ADOPTED FY2017	% CHANGE FY16 to FY 17
<b>EXPENDITURES</b>					
Personnel Services	244,446	272,238	283,692	283,692	
Operations	589,216	1,328,389	597,218	597,218	
Capital Outlay	-	5,000	-	-	
<b>Total Expense</b>	<b>\$833,662</b>	<b>\$1,605,627</b>	<b>\$880,910</b>	<b>\$880,910</b>	<b>-45.14%</b>
<b>REVENUES</b>					
Intergovernmental	39,229	36,000	37,000	37,000	
Fees & Other	963,543	914,000	843,910	843,910	
Other Fin Sources	(23,177)	655,627	-	-	
<b>Total Revenue</b>	<b>\$979,595</b>	<b>\$1,605,627</b>	<b>\$880,910</b>	<b>\$880,910</b>	<b>-45.14%</b>
<b>STAFFING</b>					
FTE Positions	5.00	5.00	5.00	5.00	

## 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 Goal:** Receive zero permit violations from NC Department of Environmental Quality and zero accidents while performing daily landfill activities.

**Program Strategy:** 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.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# NC DEQ violations	0	0	0
# Accident reports	1	1	0

# Infrastructure & Asset Management – Construction & Demolition Landfill

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**Program Goal:** Reduce the cost per ton of construction & demolition (C&D) waste disposed at the landfill by 2%. Reduce the cost per ton of hauling residential waste to Speedway Landfill by 2%. The continued managing of operating expenses, improving the compaction rate of associated wastes and the potential recycling of wastes are the main strategies to achieve this goal.

**Program Strategy:** Work with Landfill employees to ensure that all C&D waste is being compacted properly to maximize landfill airspace. Ensure proper preventative maintenance programs are followed on all landfill equipment to optimize equipment life and reduce maintenance costs. Manage and conserve landfill equipment fuel usage.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Residential waste received at Landfill	1,660	2,313	1,550
Cost per ton to transfer residential waste received to Speedway Landfill	\$28.17/ton	\$23.68/ton	\$26.46
C & D waste received (tons)	16,511	16,126	16,000
Cost per ton to landfill C & D waste	\$26.44/ton	\$27.39/ton	\$25.48/ton

## DEPARTMENT CONTACT:

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Phone: 704-920-3209

# Infrastructure & Asset Management – Waste Reduction

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## 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.

## MAJOR ACCOMPLISHMENTS:

- The number of residents participating in the HHW collection days increased by 266 vehicles during FY2015. An increase of almost 20 percent versus FY2014.
- Worked with local Girl Scout who developed a Household Hazardous Waste awareness presentation. Presentation is available on county web site and is geared towards various aged children as well as adults.
- Conducted a sustainability presentation before 100 STEM students at J.N. Fries Middle School.
- Provided tour of HHW facility and conducted a waste reduction presentation for the Mt Pleasant High School Academy of Energy and Sustainability students.
- Received Certificate of Safety Achievement for the 10<sup>th</sup> consecutive year. This award is presented by the NC Department of Labor in recognition of the Waste Reduction Department's outstanding safety and health efforts.

## CHALLENGES & TRENDS:

- Continue to efficiently and economically serve the increasing number of residents who drop off recyclables and participate in the bi-monthly Household Hazardous Waste collection events.

# Infrastructure & Asset Management – Waste Reduction

- Market prices for recyclable material, especially used oil, scrap metal and plastics have been on the decline since early 2015. This affects revenue the county receives for recyclables. The revenue helps support the operating costs for the Household Hazardous Waste facility.
- The cost to recycle televisions (particularly CRT types) has started to increase. TV and electronic recycling vendors can no longer accept these items for no charge. Potential cost of properly recycling TV's may exceed \$50,000 in FY2017.

## BUDGET HIGHLIGHTS & CHANGES:

- Increase participation in the Household Hazardous Waste collection days and subsequent increase in household hazardous waste received has increased the costs required to package, transport and properly recycle or dispose this material. The associated labor cost to operate the collection days has also increased due to the increase in participation.
- The increased recycling vendor charges will cause the recycling program expenses to increase.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<strong>EXPENDITURES</strong>					
Personnel Services	92,285	98,322	105,053	105,053	
Operations	139,279	358,720	273,684	273,684	
Capital Outlay	-	-	-	-	
<strong>Total Expense</strong>	<strong>\$231,564</strong>	<strong>\$457,042</strong>	<strong>\$378,737</strong>	<strong>\$378,737</strong>	<strong>-17.13%</strong>
<strong>REVENUES</strong>					
Other Taxes	59,347	55,000	55,000		
Intergovernmental	8,808	7,000	8,000		-
Fees & Other	54,978	54,000	25,000		
Other Fin Sources	-	199,434	-		
<strong>Total Revenue</strong>	<strong>\$123,133</strong>	<strong>\$315,434</strong>	<strong>\$88,000</strong>	<strong>\$88,000</strong>	<strong>-72.10%</strong>
<strong>STAFFING</strong>					
FTE Positions	2.00	2.00	2.00	2.00	

## 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 Goal:** Increase the number of HHW customers by 10 % while reducing the recycling/disposal cost of HHW by 5 % and operating the facility in a safe and environmentally friendly manner.

# Infrastructure & Asset Management – Waste Reduction

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**Program Strategy:** 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.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
# of residents participating in HHW collection days	1840	2,040	2,200
Cost per pound to recycle or properly dispose HHW	\$0.40/lb.	\$0.41/lb.	\$0.36
# NC DEQ inspection violations	0	0	0
# Accident reports	0	0	0
# Recycling carts serviced at County schools	2,839	3,189	2,900
# Recycling carts serviced at County buildings	625	813	700

**Program Goal:** Increase the overall tons of household hazardous waste, used electronics and recyclables collected from Cabarrus County residents annually by 5%.

**Program Strategy:** Increase residential overall awareness of waste reduction / recycling and specifically, the HHW and recycling facilities. Increased use of County webpage and Channel 22 and any other public speaking events.

MEASURE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 TARGET
Scrap metal collected (Tons)	196	279	210
Used televisions, computers and misc. electronics collected (Tons)	167	167	179
Household Hazardous Waste collected (Tons)	80	98	90
Residential recyclables (unincorporated, recycling centers) collected (Tons)	3,480	3,461	3,838
# Recycling carts serviced at County schools	2,839	3,189	2,900
# Recycling carts serviced at County buildings	625	813	700
# of Waste Reduction/Recycling Speaking Events	6	10	12

## DEPARTMENT CONTACT:

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Phone: 704-920-3209

# Education

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## 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 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>Regular Instruction</b>						
Cabarrus County Schools	\$ 40,479,299	\$ 41,180,601	\$ 42,405,340	\$ 45,149,176	\$ 2,743,836	6.47%
Kannapolis City Schools	5,514,272	5,659,272	5,822,882	6,340,171	\$ 517,289	8.88%
<b>TOTAL</b>	<b>\$ 45,993,571</b>	<b>\$ 46,839,873</b>	<b>\$ 48,228,222</b>	<b>\$ 51,489,347</b>	<b>\$3,261,125</b>	<b>6.76%</b>
<b>Building Maintenance</b>						
Cabarrus County Schools	\$ 6,364,242	\$ 6,537,597	\$ 6,537,597	\$ 7,419,597	\$ 882,000	13.49%
Kannapolis City Schools	924,548	924,548	924,548	1,042,348	\$ 117,800	12.74%
<b>TOTAL</b>	<b>\$ 7,288,790</b>	<b>\$ 7,462,145</b>	<b>\$ 7,462,145</b>	<b>\$ 8,461,945</b>	<b>\$ 999,800</b>	<b>13.40%</b>
<b>Grounds Maintenance</b>						
Cabarrus County Schools	\$ 1,309,569	\$ 1,462,107	\$ 1,462,107	\$ 1,462,107	\$ -	0.00%
Kannapolis City Schools	238,864	238,864	238,864	238,864	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 1,548,433</b>	<b>\$ 1,700,971</b>	<b>\$ 1,700,971</b>	<b>\$ 1,700,971</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Technology</b>						
Cabarrus County Schools	\$ 3,753,227	\$ 4,764,046	\$ 4,764,046	\$ 4,764,046	\$ -	0.00%
Kannapolis City Schools	157,972	378,078	378,078	378,078	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 3,911,199</b>	<b>\$ 5,142,124</b>	<b>\$ 5,142,124</b>	<b>\$ 5,142,124</b>	<b>\$ -</b>	<b>0.00%</b>
<b>School System Total</b>						
Cabarrus County Schools	\$ 51,906,337	\$ 53,944,351	\$ 55,169,090	\$ 58,794,926	\$ 3,625,836	6.57%
Kannapolis City Schools	6,835,656	7,200,762	7,364,372	7,999,461	\$ 635,089	8.62%
<b>GRAND TOTAL</b>	<b>\$ 58,741,993</b>	<b>\$ 61,145,113</b>	<b>\$ 62,533,462</b>	<b>\$ 66,794,387</b>	<b>\$ 4,260,925</b>	<b>6.81%</b>

### FY 2017 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS

Current expense spending, inclusive of Building and Grounds Maintenance, and Technology for the public school is funded at \$66,794,387. This represents a 6.81% increase in funding from the FY16 revised budget. The following amounts reflected in regular instruction will be transferred in final budget to contingency for each school district until the state budget is passed. The items reflected in these amounts are matching state raises for local positions and charter school funds that will need to be shored up when the 2<sup>nd</sup> month student population figures are available in November. These amounts are \$1,158,964 for Cabarrus County Schools and \$52,000 plus an additional \$47,000 to balance the ADM split for equal funding for each school district.

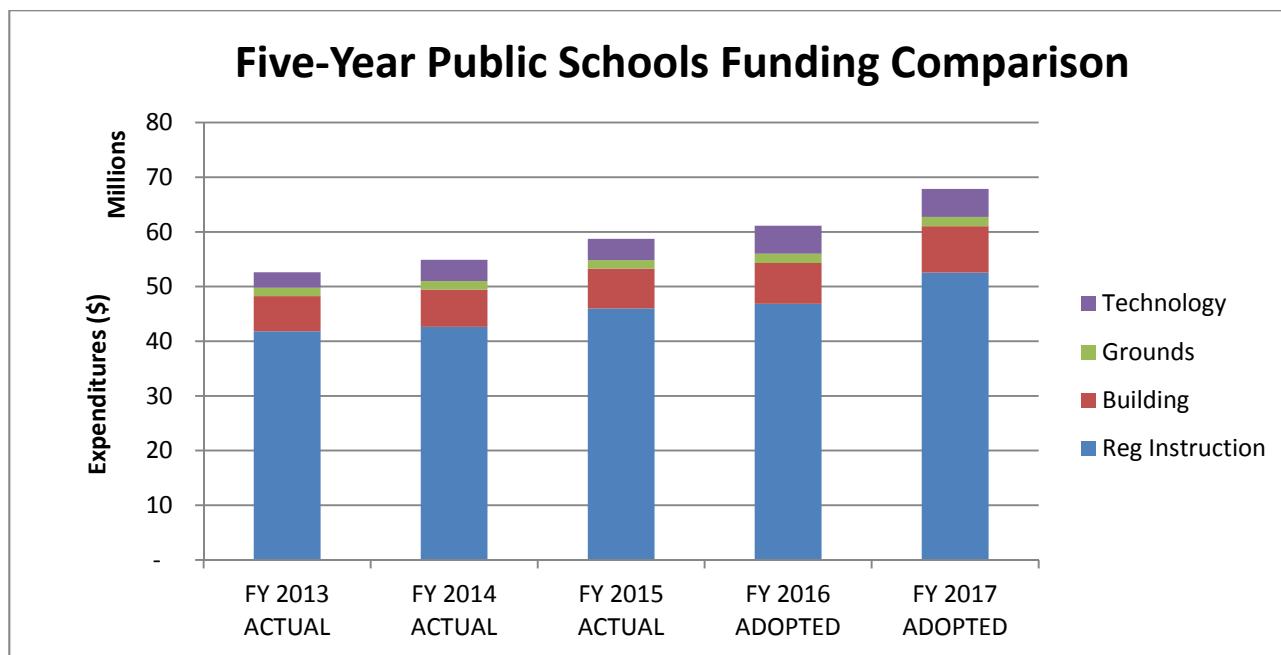
# Education

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 presented one-year behind using the FY16 2<sup>nd</sup> Month ADM counts which were 1,798 students from the Cabarrus County Schools district and 137 students from the Kannapolis City Schools district will attend charter schools.

The total estimated enrollment including Charter schools increased 2.70% from 36,808 to 37,802 students. CCS went to 33,597 and KCS went to 4,205. During mediation with Cabarrus County Schools the fall of 2015, the County provided additional funding to the school systems to meet the population counts as of the second month count in regards to Charter School Students. Charter School students is a direct pass through the school systems to the Charter Schools based on ADM per pupil. Monies have been placed in Board contingency to access this situation again in November of 2016 as well as State salary funds to match the local funded positions.

Current expense funding for schools is based on Average Daily Membership (ADM) estimates from the state which are certified to the board of county commissioners by the State Board of Education per General Statute 115C-430. In accordance with the "School Budget and Fiscal Control Act", North Carolina Department of Public Instruction calculates the higher of the best one of the first two months prior year ADM or the best one of first two months projected ADM. This information is obtained from the Principal's Monthly Report, and data supplied by the local superintendent regarding out-of-county students, and transfer between local school units. Estimated ADM for FY 17 has increased overall by 491 students. The State ADM estimate reported in April was 35,867: 31,799 for CCS and 4,068 for KCS. This changed the ratio for funding slightly from 88.22:11.78 to 88.66:11.34.

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 17 increased by \$999,800. Overall Grounds Maintenance funding did not change.



# Education

## PUBLIC SCHOOLS CAPITAL OUTLAY

### MANDATED SERVICE

NCGS 115C-426(f) – Capital outlay funding is required, level not mandated.

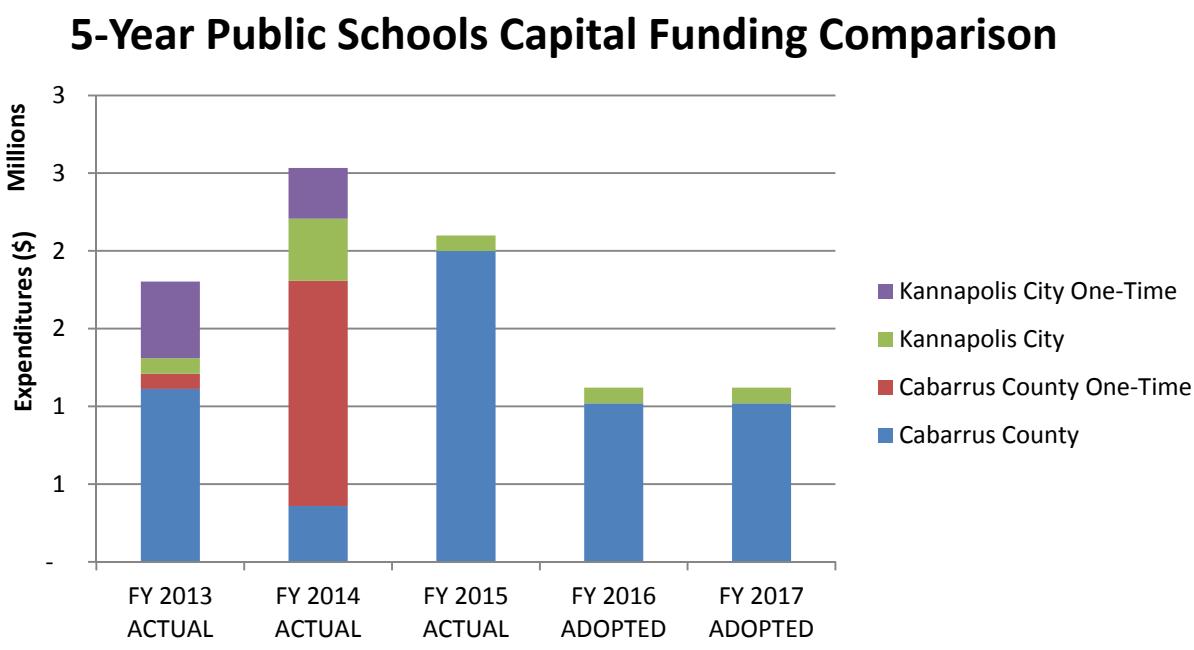
### PROGRAM SUMMARY

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.

### PUBLIC SCHOOLS - CAPITAL OUTLAY

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>School System</b>						
Cabarrus County	\$1,999,069	\$2,147,956	\$4,432,281	\$1,020,000	\$(3,412,281)	-76.99%
Kannapolis City	100,000	367,000	617,000	100,000	\$ (517,000)	-83.79%
<b>Total</b>	<b>\$2,099,069</b>	<b>\$2,514,956</b>	<b>\$5,049,281</b>	<b>\$1,120,000</b>	<b>\$(3,929,281)</b>	<b>-77.82%</b>

The schools capital outlay budget for FY 17 includes capital outlay allocations for various capital requests amounting to \$1,020,000 for Cabarrus County Schools and \$100,000 for Kannapolis City Schools.



# Education

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## PUBLIC SCHOOLS DEBT SERVICE

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 PRINCIPAL	FY 2017 INTEREST	REVISED CHANGE	PERCENT CHANGE
<b>Schools Debt Service</b>							
GO Bonds	\$ 10,850,255	\$ 10,369,714	\$ 10,369,714	\$ 7,235,677	\$ 2,670,763	\$ (463,274)	-4.47%
COPS	20,396,876	21,873,000	20,873,000	18,807,275	8,466,504	6,400,779	29.26%
<b>Total</b>	<b>\$31,247,131</b>	<b>\$32,242,714</b>	<b>\$31,242,714</b>	<b>\$26,042,952</b>	<b>\$ 11,137,267</b>	<b>\$ 5,937,505</b>	<b>18.42%</b>

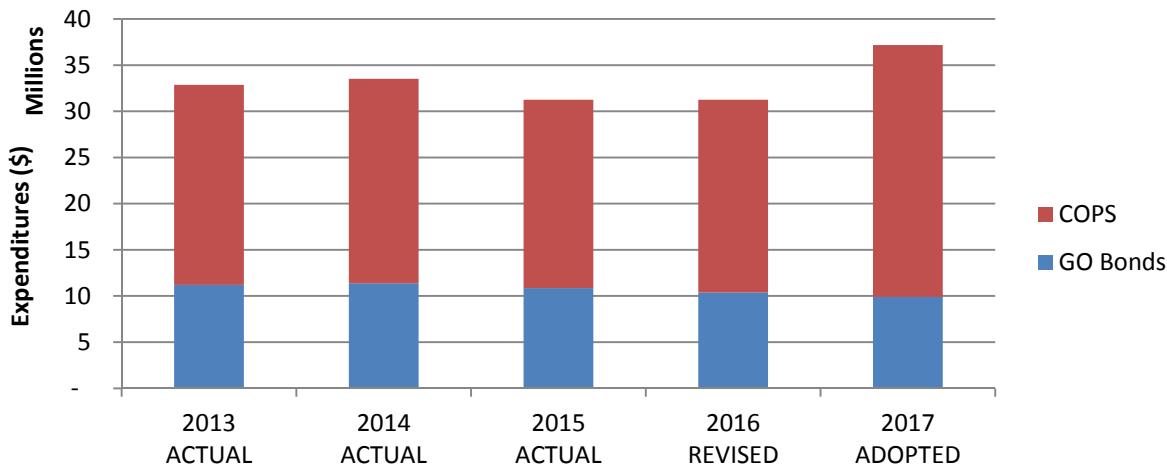
The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Capital Leases, Installment Payment Revenue Bonds (IPRB), and Certificates of Participation (COPS) have all been used to finance the acquisition and construction of school capital facilities. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

The County issued new debt for schools in March 2016 for the construction of Mt Pleasant Middle School, Kannapolis Middle School, and Royal Oaks Elementary School in the amount of \$73,785,000. In November 2014, the citizens approved \$20,000,000 in GO Bonds for the construction of a replacement school for Royal Oaks Elementary School in the amount of \$11,000,000 and a new Advanced Technology Building for Rowan Cabarrus Community College (RCCC) in the amount of \$9,000,000. These funds were insufficient to construct the facilities so instead of issuing General Obligation Bonds and Limited Obligation Bonds to obtain the full amount of funding needed, the County opted to issue only Limited Obligation Bonds.

Currently, the Board is reviewing the next request for School facilities based on the Schools 10 year plan presented to the Board earlier this calendar year. The County still anticipates funding the construction cost for the new Advanced Technology building for RCCC in the south campus (once a site is selected). The County has set aside funds for the design cost with cash and plans to fund technology and furniture and fixtures with cash towards the end of the construction phase. This philosophy allows for the long term construction cost to be funded by debt service and the short term expenses to be funded by cash. This is part of the County's policy to use one time funds to elevate the amount of debt issued by paying as you go for portions of the project cost.

# Education

## 5-Year Public Schools Debt Comparison



### PUBLIC SCHOOLS – COUNTY SERVER SPACE

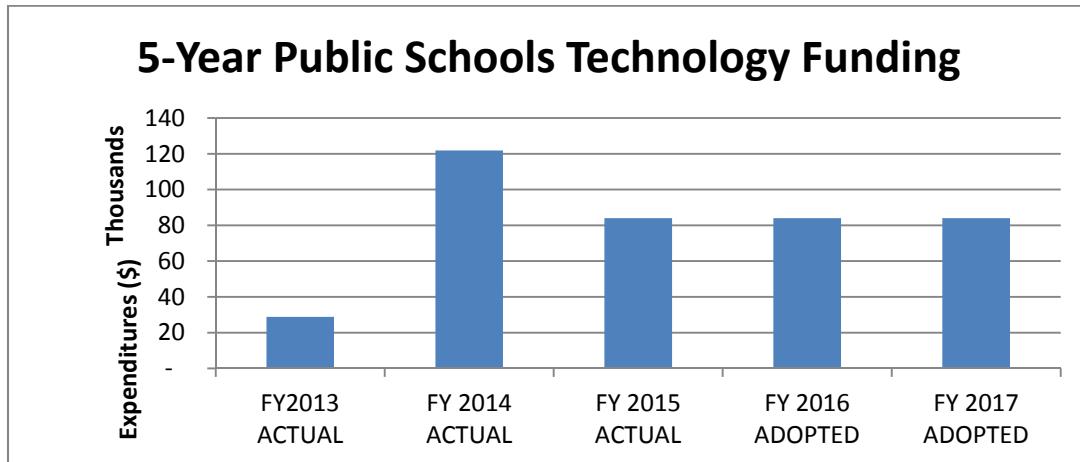
	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED	PERCENT CHANGE
<b>Consolidated Funding</b>							
County ITS	\$ 121,882	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 121,882</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ 84,000</b>	<b>\$ -</b>	<b>0.00%</b>

Cabarrus County Government is engaged in a strategic partnership with the Cabarrus County (CCS) and Kannapolis City School (KCS) Systems for collaborative technology services. An Interlocal agreement between each Local Education Agency (LEA) and Cabarrus County government was executed in October of 2011. 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. Both school systems identified a need for improved technology disaster recovery and high availability in a qualified data center. FY12 – FY15 Board of Commissioners funding and support for co-located datacenters has allowed the school systems to move critical technology infrastructure into the County's qualified data centers. This funding provided for each school system's datacenter migration into the co-located space and the addition of space for schools on the County's primary and secondary storage area networks (SAN). The FY17 budget continues funding support of shared storage and the operation of the co-located data centers.

Collaboration of personnel with technical expertise and sharing of infrastructure permit the County and schools to efficiently employ the technology services required by our citizens, staff and students. The technology staff of all three agencies work together to facilitate the sharing of infrastructure and co-location in shared data centers. In December 2012 the retirement of a network engineer offered an opportunity for Kannapolis City Schools to expand its relationship with Cabarrus Count ITS. As an alternative to filling the vacant position, KCS contracted with Cabarrus County ITS for data and network managed services. The successful managed services contract between Cabarrus County ITS and KCS is being further expanded in FY16 to include server infrastructure. The FY16 Managed services contract includes server, data and voice network infrastructure management and optimization. Cabarrus County ITS and KCS staff are working together to establish a more secure and robust infrastructure, improve

# Education

scalability, minimize downtime and reduce operating costs. Funds allocated in the FY17 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 NCED Cloud services.

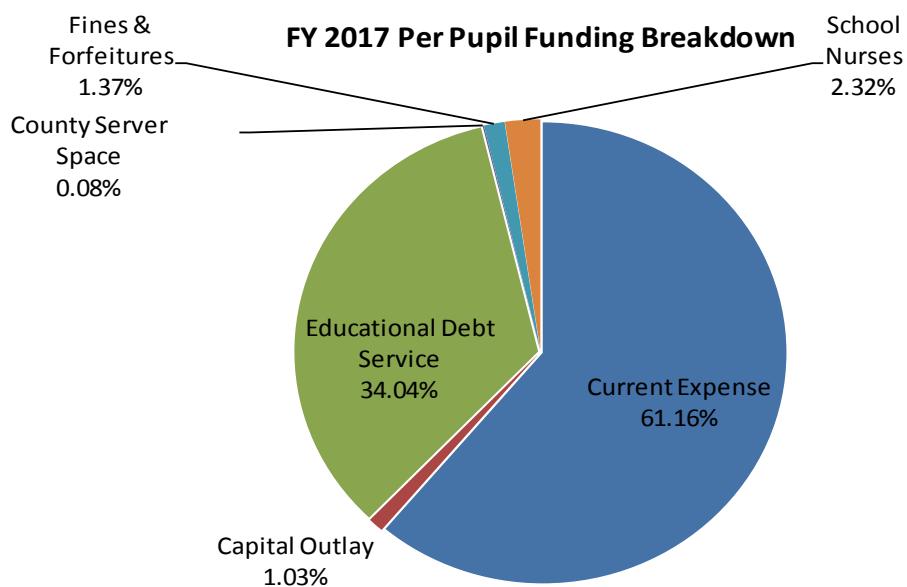


## PUBLIC SCHOOLS PER PUPIL BREAKDOWN

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>Public Schools Appropriation</b>						
Current Expense	\$ 58,741,993	\$ 61,145,113	\$ 62,533,462	\$ 66,794,387	\$ 4,260,925	6.81%
Capital Outlay	2,099,069	2,514,956	5,049,281	1,120,000	(3,929,281)	-77.82%
Educational Debt Service	31,247,131	32,242,713	31,242,713	37,180,219	5,937,506	19.00%
County Server Space	84,000	84,000	84,000	84,000	-	0.00%
Fines & Forfeitures	1,569,866	1,500,000	2,005,558	1,500,000	(505,558)	-25.21%
School Nurses	2,123,884	2,377,375	2,377,375	2,534,870	157,495	6.62%
<b>TOTAL</b>	<b>\$ 95,865,943</b>	<b>\$ 99,864,157</b>	<b>\$ 103,292,389</b>	<b>\$ 109,213,476</b>	<b>\$ 5,921,087</b>	<b>5.73%</b>
<b>ADM Enrollment</b>						
CCS State Estimates	30,463	31,208	31,208	31,799	591	1.89%
KCS State Estimates	4,146	4,168	4,168	4,068	(100)	-2.40%
CCS Estimates of Charter	1,513	1,359	1,359	1,798	439	32.30%
KCS Estimates of Charter	65	73	73	137	64	87.67%
<b>TOTAL ESTIMATED ENROLLMENT</b>	<b>36,187</b>	<b>36,808</b>	<b>36,808</b>	<b>37,802</b>	<b>994</b>	<b>2.70%</b>
<b>Per Pupil Funding</b>						
Current Expense	\$ 1,623	\$ 1,661	\$ 1,699	\$ 1,767	\$ 68.04	4.01%
Capital Outlay	58.01	68.33	137.18	29.63	(107.55)	-78.40%
Educational Debt Service	863.49	875.97	848.80	983.55	134.75	15.88%
County Server Space	2.32	2.28	2.28	2.22	(0.06)	-2.63%
Fines & Forfeitures	43.38	40.75	54.49	39.68	(14.81)	-27.17%
School Nurses	58.69	64.59	64.59	67.06	2.47	3.82%
<b>TOTAL</b>	<b>\$ 2,649.18</b>	<b>\$ 2,713.11</b>	<b>\$ 2,806.25</b>	<b>\$ 2,889.09</b>	<b>\$ 82.84</b>	<b>2.95%</b>

# Education

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## PUBLIC SCHOOL FUNDING BY SOURCE AND CATEGORY

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>Revenue Source</b>						
1/2 cent Sales Tax Article 40 30%	\$ 2,491,013	\$ 2,538,876	\$ 2,538,876	\$ 2,717,379	\$ 178,503	7.03%
1/2 cent Sales Tax Article 42 60%	5,987,935	6,137,303	6,137,303	6,388,596	251,293	4.09%
1/4 cent Sales Tax Article 46 100%	6,873,104	7,046,267	7,046,267	7,256,704	210,437	2.99%
Lottery used for School Debt Service	2,200,000	2,000,000	2,000,000	2,000,000	-	0.00%
QSCB Subsidy	714,643	714,643	714,643	718,497	3,854	0.54%
Fines & Forfeitures	1,569,866	1,500,000	2,005,558	1,500,000	-	0.00%
<b>TOTAL</b>	<b>\$ 19,836,561</b>	<b>\$ 19,937,089</b>	<b>\$ 20,442,647</b>	<b>\$ 20,581,176</b>	<b>\$ 644,087</b>	<b>3.23%</b>
<b>Expenditure Category</b>						
Current Expense	\$ 58,741,993	\$ 61,145,113	\$ 62,553,460	\$ 66,794,387	\$ 5,649,274	9.24%
Capital Outlay	2,099,069	2,514,956	5,049,281	1,120,000	(1,394,956)	-55.47%
Educational Debt Service	31,247,131	32,242,713	31,242,713	37,180,219	4,937,506	15.31%
County Server Space	84,000	84,000	84,000	84,000	-	0.00%
Fines & Forfeitures	1,569,866	1,500,000	2,005,558	1,500,000	-	0.00%
School Nurses	2,123,884	2,377,375	2,377,375	2,534,870	157,495	6.62%
<b>TOTAL</b>	<b>\$ 95,865,943</b>	<b>\$ 99,864,157</b>	<b>\$ 103,312,387</b>	<b>\$ 109,213,476</b>	<b>\$ 9,349,319</b>	<b>9.36%</b>
<b>Net County Cost</b>						
<b>GRAND TOTAL</b>	<b>\$ (76,029,382)</b>	<b>\$ (79,927,068)</b>	<b>\$ (82,869,740)</b>	<b>\$ (88,632,300)</b>	<b>\$ (8,705,232)</b>	<b>10.89%</b>

# Education

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, and QSCB subsidy. The “%”, denotes the percentage of sales tax revenue that is applied to schools.

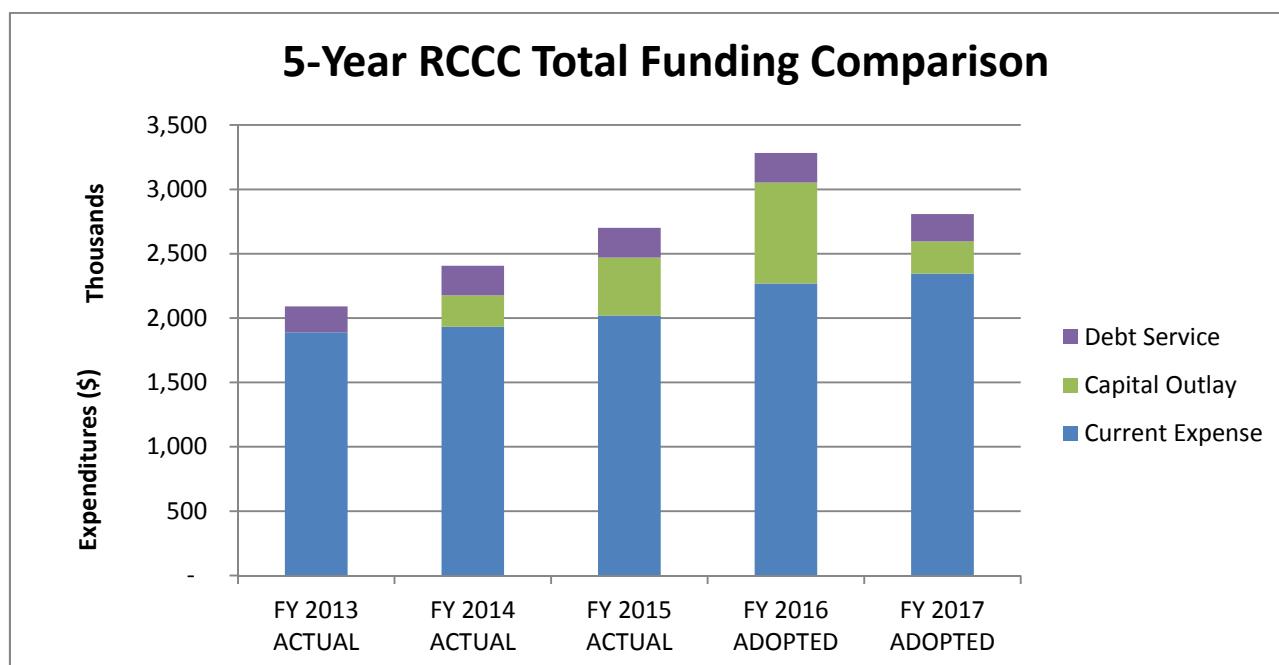
The current expense category includes building maintenance, grounds maintenance, and technology funding. All of these are outlined under the Program Description. The sum of current expense, capital outlay and debt service result in a Net County Cost of \$87,248,700 and an additional \$2,621,040 is given to schools through the Cabarrus Health Alliance for school nurses, totaling \$89,294,345 for FY17. 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 2008.

## ROWAN CABARRUS COMMUNITY COLLEGE

	FY 2015 ACTUAL	FY 2016 ADOPTED	FY 2016 REVISED	FY 2017 ADOPTED	REVISED CHANGE	PERCENT CHANGE
<b>Funding Breakdown</b>						
Current Expense	2,020,153	2,262,755	2,268,205	2,346,076	77,871	3.43%
Capital Outlay	450,252	100,000	784,442	250,000	(534,442)	-68.13%
Debt Service	230,569	229,908	229,908	212,148	(17,760)	-7.72%
<b>Total</b>	<b>\$2,700,974</b>	<b>\$2,592,663</b>	<b>\$3,282,555</b>	<b>\$ 2,808,224</b>	<b>\$ (474,331)</b>	<b>-14.45%</b>

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$2,346,076. Capital outlay allocations total \$250,000 for various projects. The total allocation of \$2,808,224 represents a 14.45% decrease from the FY16 revised budget due to one-time capital projects approved in FY13 and re-appropriated in FY16.

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.



# Other Schools

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## 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.

### **School Park Maintenance- Cabarrus County Schools**

Maintenance for these school parks are funded by the Department and provided through collaboration with Cabarrus County Schools Maintenance staff.

### **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.

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
School Park Maintenance	50,000	50,000	50,000	50,000	
Special Olympics	55,000	57,687	57,687	57,687	
<b>Total Expense</b>	<b>\$105,000</b>	<b>\$107,687</b>	<b>\$107,687</b>	<b>\$107,687</b>	<b>0%</b>



# Non-Departmental

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## **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 as well as the proposed FY17 budget. A total of \$796,410 is adopted for FY17, which includes: \$47,135 for the reclassification of Paramedic to Senior Paramedic, \$108,812 for incentives for FTO in Sheriff Department, \$54,406 for the reclassification of Deputy to Senior Deputy, \$200,000 for the salary study/incentives, \$300,000 for vacation payouts and the employee service awards and \$86,057 for Salary adjustments per the salary study.

### **Other Benefits**

These funds, \$583,125, provide for payment of eligible retirees' hospitalization, vision and life insurance at the proposed rate of \$7,775 annually per retiree. The budget provides for an estimated 75 retirees adopted for FY17.

### **Fuel**

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

### **Mileage**

Contingency for mileage reimbursement for travel related expenses.

### **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.

# Non-Departmental

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## Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the State. For FY14, 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.

## Contingency

Contingency funds are budgeted in the amount of \$2,746,871 to cover unanticipated/unbudgeted costs that may occur during the year.

## **BUDGET SUMMARY:**

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Salary Adjustments	-	598,348	210,353	796,410	
Other Benefits	618,503	566,918	583,125	583,125	
Building Rental Fees	88,007	88,141	59,683	59,683	
Natural Gas	1,395	2,518	1,918	1,918	
Fuel	-	-	-	75,000	
Power	14,569	17,850	15,405	15,405	
Auto Maintenance	-	6,000	12,000	12,000	
Minor Equipment					
Maintenance	-	9,175	10,000	10,000	
Mileage	-	-	-	9,000	
Consultants	-	93,406	25,000	25,000	
Unemployment Compensation	68,730	74,281	-	95,000	
Contingency		232,612	300,000	2,746,871	
Land Acquisition	-	21,028	-	-	
Board Directed Expense	316,766	95,000	-	-	
<b>Total Expense</b>	<b>\$1,107,970</b>	<b>\$1,805,277</b>	<b>\$1,217,484</b>	<b>\$4,429,412</b>	<b>145.36%</b>

# Contributions to Other Funds

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## DESCRIPTION:

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. \$25,000 is budgeted for FY17.

### **Capital Project Fund**

This fund accounts for various capital projects approved by the Board in the Capital Improvement Plan (CIP). The FY 17 adopted funding of \$15,000 is for the feasibility study for the Public Safety Academy at Concord High School.

### **Pension Trust Fund**

This transfer provides the required funding for the Special Separation Allowance Pension Trust Fund in the past. As of June 30, 2016 the Separation Allowance will be presented as a fund in which law enforcement is reported in the General Fund in the Other Public Safety Category as opposed to a transfer in the Pension Trust Fund.

### **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 Arena and Events Center Fund is supported by revenue from gate passes, carnival rides, and sponsor sales. In addition it receives a contribution of \$260,000 from the Cabarrus County Tourism Authority, and a contribution of and a contribution of \$680,774 from the General Fund (an increase of \$76,985 from the FY16 revised budget of \$603,789

## BUDGET SUMMARY:

	ACTUAL FY 2015	AMENDED FY 2016	DEPARTMENT REQUESTED FY 2017	ADOPTED FY 2017	% CHANGE FY 16 to FY 17
<b>EXPENDITURES</b>					
Community Development Block					
Grant	-	25,000	25,000	25,000	
Contribution to CRF	5,035,007	18,779,157	-	-	
Capital Project Fund	2,760,339	1,999,823	-	15,000	
Contribution Cap P- S & W	-	-	-	-	
Pension Trust Fund	535,823	535,823	467,001	-	
Internal Service Fund	150,000	-	-	-	
Arena and Events Center Fund	431,341	603,789	680,774	680,774	
<b>Total Expense</b>	<b>\$8,912,510</b>	<b>\$21,943,592</b>	<b>\$1,172,775</b>	<b>\$720,774</b>	<b>-96.72%</b>



# Debt Service

**MANDATED SERVICE:** G.S. 159-36, 159-25(a) (5)

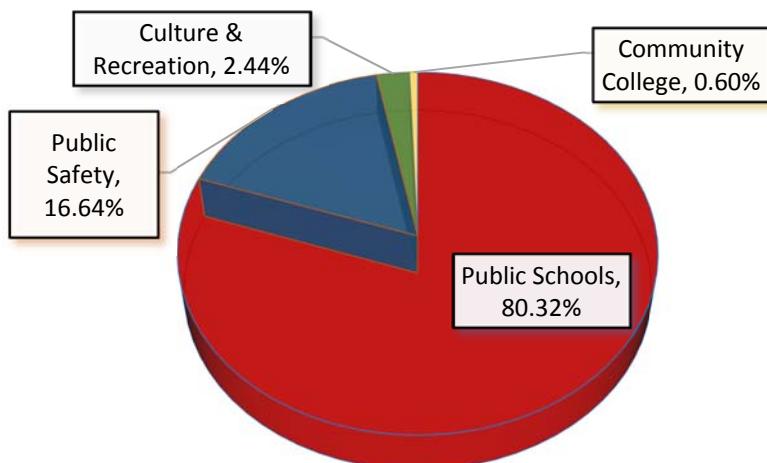
## PROGRAM DESCRIPTON

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 Obligation Bonds (LOBS), Notes Payable and Leasing Financing Agreements.

The County has the following principal and interest debt outstanding at June 30, 2016:

DEBT CATEGORY	PRINCIPAL	INTEREST	TOTAL
<b>GO Bonds:</b>			
Schools	\$ 63,103,927	\$ 14,200,730	\$ 77,304,657
Rowan Cabarrus Community College	2,116,073	553,095	2,669,168
<b>COPS/LOBS:</b>			
Schools	215,958,125	64,236,751	280,194,876
Arena & Events Center	5,756,875	943,108	6,699,983
Sheriff Administration Building	19,445,000	2,722,283	22,167,283
Housing Unit/Jail	43,880,000	7,653,016	51,533,016
<b>Notes Payable:</b>			
NC Department of Public Safety	365,858	-	365,858
<b>Lease Financing Agreement:</b>			
Wallace Property	2,745,712	1,434,288	4,180,000
<b>TOTAL</b>	<b>\$ 353,371,570</b>	<b>\$ 91,743,270</b>	<b>\$ 445,114,840</b>

## TOTAL DEBT DUE BY CATEGORY



# Debt Service

PRINCIPAL AND INTEREST PAYMENTS CAPITAL LEASES, COPS/LOBS, GENERAL OBLIGATION BONDS AND NOTES PAYABLE													
	ISSUE DATE	PRINCIPAL RATE	INTEREST	FY 2017		FY 2018		FY 2019		FY 2020		FY 2021	FY 2022
<b>Capital Leases</b>													
Lease-Land	12-18-08	4.00	Principal	\$ 80,172	\$ 83,378	\$ 86,714	\$ 90,182	\$ 93,789	\$ 97,541				
Wallace Property			Interest	109,828	106,622	103,286	99,818	96,211	92,459				
<b>Capital Leases - Total</b>			<b>Grand Total</b>	<b>\$ 190,000</b>									
<b>COPS/LOBS - Schools</b>													
COPS - Schools 2008A issue	1-25-08	3.25- 5.00	Principal Interest	\$ 2,345,000	\$ 316,575	\$ 2,345,000	\$ 2,345,000	\$ -	\$ -	\$ -	\$ -		
COPS - Schools 2008B issue	1-25-08	3.00- 5.00	Principal Interest	1,470,000	172,600	1,440,000	1,415,000	-	-	-	-		
COPS - Schools 2009 issue	7-16-09	3.00- 5.00	Principal Interest	4,735,000	687,050	4,730,000	4,730,000	-	-	-	-		
COPS - Schools 2010A issue	9-22-10	2.00- 5.00	Principal Interest	1,885,000	380,450	1,860,000	1,830,000	1,805,000	1,780,000	-	-		
COPS - Schools 2011A issue	4-14-11	0.00- 0.07	Principal Interest	1,330,000	776,125	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000		
LOBS - Schools 2011B issue	8-31-11	2.00- 5.00	Principal Interest	317,275	88,053	314,825	312,375	309,925	307,475	306,250	306,250		
LOBS - Schools 2011C issue	8-31-11	2.00- 5.00	Principal Interest	2,000,000	785,400	1,990,000	1,985,000	1,975,000	1,970,000	1,955,000	1,955,000		
LOBS 2015B Refunding - Schools COPS 2008A issue	3-26-15	2.49	Principal Interest	290,000	575,937	295,000	568,716	561,371	553,776	487,667	422,802		
LOBS 2015D Refunding - Schools COPS 2009 issue	3-26-15	2.52	Principal Interest	750,000	1,345,302	770,000	1,326,402	1,306,998	1,287,090	1,147,482	1,010,268		
LOBS - Schools 2016 issue	3-10-16	2.00- 5.00	Principal Interest	3,685,000	3,339,013	3,685,000	3,256,063	3,690,000	3,690,000	3,690,000	3,690,000		
<b>COPS/LOBS - Schools Total</b>			<b>Principal</b>	<b>\$ 18,807,275</b>	<b>\$ 18,759,825</b>	<b>\$ 18,732,375</b>	<b>\$ 17,304,925</b>	<b>\$ 17,127,475</b>	<b>\$ 15,186,250</b>				
			<b>Interest</b>	<b>8,466,505</b>	<b>7,803,715</b>	<b>7,054,786</b>	<b>6,231,756</b>	<b>5,656,808</b>	<b>5,071,350</b>				
			<b>Subtotal</b>	<b>\$ 27,273,780</b>	<b>\$ 26,563,540</b>	<b>\$ 25,787,161</b>	<b>\$ 23,536,681</b>	<b>\$ 22,784,283</b>	<b>\$ 20,257,600</b>				

# Debt Service

PRINCIPAL AND INTEREST PAYMENTS CAPITAL LEASES, COPS/LOBS, GENERAL OBLIGATION BONDS AND NOTES PAYABLE										
	ISSUE DATE	PRINCIPAL RATE	INTEREST	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b>COPS/LOBS - Other</b>										
COPS - Sheriff Adm Building 2007	2-22-07	4.00 - Principal 5.625 Interest	\$ 1,680,000 \$ 73,700	\$ - - -	\$ - - -	\$ - - -	\$ - - -	\$ - - -	\$ - - -	
COPS - Housing Unit 2008C	12-1-08	4.00- Principal 5.25 Interest	3,095,000 309,500	3,095,000 154,750	- -	- -	- -	- -	- -	
LOBS - Arena 2011B Issue	8-31-11	2.00 - Principal 5.00 Interest	977,725 271,347	970,175 223,405	962,625 178,671	955,075 133,748	947,525 91,280	943,750 44,658	943,750 44,658	
LOBS 2015A Refunding - Sheriff Adm Bldg. COPS 2007	3-26-15	2.38 Principal Interest	220,000 422,807	1,905,000 417,571	1,875,000 372,232	1,840,000 327,607	1,815,000 283,815	1,790,000 240,618	1,790,000 240,618	
LOBS 2015C Refunding - Housing Unit COPS 2008C	3-26-15	2.51 Principal Interest	545,000 946,019	555,000 932,340	3,665,000 918,409	3,605,000 826,418	3,545,000 735,932	3,480,000 646,953	3,480,000 646,953	
		Principal	\$ 6,517,725	\$ 6,525,175	\$ 6,502,625	\$ 6,400,075	\$ 6,307,525	\$ 6,213,750		
		Interest	\$ 2,023,373	\$ 1,728,066	\$ 1,469,312	\$ 1,287,773	\$ 1,111,027	\$ 932,229		
		Subtotal	\$ 8,541,098	\$ 8,253,241	\$ 7,971,937	\$ 7,687,848	\$ 7,418,552	\$ 7,145,979		
		Principal	\$ 25,325,000	\$ 25,285,000	\$ 25,235,000	\$ 23,705,000	\$ 23,435,000	\$ 21,400,000		
COPS/LOBS - Total		Interest	\$ 10,489,878	\$ 9,531,781	\$ 8,524,098	\$ 7,519,529	\$ 6,767,835	\$ 6,003,579		
		Grand Total	\$ 35,814,878	\$ 34,816,781	\$ 33,759,098	\$ 31,224,529	\$ 30,202,835	\$ 27,403,579		
<b>GO Bond Debt - Schools</b>										
GO 2004 Refunding- Schools	3-15-04	3.00 - Principal 5.00 Interest	\$ 3,310,000 \$ 270,250	\$ 2,095,000 \$ 104,750	\$ - - -					
GO 2013 Refunding- Schools	5-15-13	1.50 - Principal 5.00 Interest	3,925,677 2,400,513	4,972,292 2,243,486	6,171,073 2,128,059	6,214,458 1,819,505	6,170,104 1,581,900	6,198,490 1,273,395	6,198,490 1,273,395	
		Principal	\$ 7,235,677	\$ 7,067,292	\$ 6,171,073	\$ 6,214,458	\$ 6,170,104	\$ 6,198,490		
GO Bond Debt - Schools Total		Interest	\$ 2,670,763	\$ 2,348,236	\$ 2,128,059	\$ 1,819,505	\$ 1,581,900	\$ 1,273,395		
		Subtotal	\$ 9,906,440	\$ 9,415,528	\$ 8,299,132	\$ 8,033,963	\$ 7,752,004	\$ 7,471,885		

## Debt Service

PRINCIPAL AND INTEREST PAYMENTS CAPITAL LEASES, COPS/LOBS, GENERAL OBLIGATION BONDS AND NOTES PAYABLE										
	ISSUE DATE		PRINCIPAL RATE		FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>GO Bond Debt - RCCC</b>										
GO 2013 Refunding (Pub Imprv)	5-15-13	1.50 -	Principal	\$ 5.00	\$ 124,323	\$ 122,708	\$ 208,927	\$ 210,542	\$ 209,896	\$ 211,510
RCCC 2006		5.00	Interest		\$ 87,828	\$ 82,852	\$ 80,728	\$ 70,282	\$ 62,200	\$ 51,705
<b>GO Bond Debt - RCCC Total</b>			<b>Subtotal</b>		<b>\$ 212,151</b>	<b>\$ 205,560</b>	<b>\$ 289,655</b>	<b>\$ 280,824</b>	<b>\$ 272,096</b>	<b>\$ 263,215</b>
<b>GO Bond Debt - Total</b>										
			Principal		\$ 7,360,000	\$ 7,190,000	\$ 6,380,000	\$ 6,425,000	\$ 6,380,000	\$ 6,410,000
			Interest		\$ 2,758,591	\$ 2,431,088	\$ 2,208,787	\$ 1,889,787	\$ 1,644,100	\$ 1,325,100
			Grand Total		<b>\$ 10,118,591</b>	<b>\$ 9,621,088</b>	<b>\$ 8,588,787</b>	<b>\$ 8,314,787</b>	<b>\$ 8,024,100</b>	<b>\$ 7,735,100</b>
<b>Annual Debt Service</b>										
Bank Service Charges				\$	50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Notes Payable - NCDPS					91,465	91,465	91,465	91,463	-	-
Principal - Total					32,765,172	32,558,378	31,701,714	30,220,182	29,908,789	27,907,541
Interest - Total					13,358,297	12,069,491	10,836,171	9,509,134	8,508,146	7,421,138
<b>TOTAL ANNUAL DEBT SERVICE</b>				<b>\$</b>	<b>46,264,934</b>	<b>\$ 44,769,334</b>	<b>\$ 42,679,350</b>	<b>\$ 39,870,779</b>	<b>\$ 38,466,935</b>	<b>\$ 35,378,679</b>

# Debt Service

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## LONG-TERM OBLIGATIONS

### General Obligation Bonds

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) consist 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 2006 General Obligation Bonds.

The County's general obligation bonds payable at June 30, 2016 is 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	\$ 5,405,000
\$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	<u>59,815,000</u>
	<u>\$ 65,220,000</u>

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2016, for the County's general obligation bonds are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2017	\$7,360,000	\$2,758,591
2018	7,190,000	2,431,088
2019	6,380,000	2,208,787
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
2025	6,105,000	455,475
2026	3,235,000	241,800
To maturity	2,810,000	112,397
Total	<u>\$65,220,000</u>	<u>\$14,753,825</u>

# Debt Service

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## 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. The original 20-year COPS had interest rates ranging from 4.0% to 5.625%. Debt Service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a two-year period to be \$3,589,938. One payment of principal and interest remains totaling \$1,753,700. The total principal balance due at June 30, 2016 is \$1,680,000.

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. The original 20-year COPS had interest rates ranging from 3.25% to 5.0%. Debt Service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a four-year period to be \$10,431,263. Total remaining annual payments of principal and interest range from approximately \$2,462,250 to \$2,661,575. The total principal balance due at June 30, 2016 is \$7,035,000.

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. Total remaining annual payments of principal and interest range from approximately \$1,485,750 to \$1,642,600. Total principal and interest over an 11-year period will be \$20,864,956. The total principal balance due at June 30, 2016 is \$4,325,000.

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. The original 20-year COPS had interest rates ranging from 4.00% to 5.25%. Debt service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a three-year period to be \$10,182,550. Total remaining annual payments of principal and interest range from approximately \$3,249,750 to \$3,404,500. The total principal balance due at June 30, 2016 is \$6,190,000.

On July 16, 2009, The Cabarrus County Development Corporation issued \$85,170,000 (2009) Certificates of Participation (COPS) Installment contracts to provide fund (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. The original 20-year COPS had interest rates ranging from 3.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. A portion of the COPS was refunded on March 26, 2015, leaving the total principal and interest over a four-year period to be \$21,246,450. Total remaining annual payments of principal and interest

# Debt Service

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range from approximately \$4,966,000 to \$5,422,050. The total principal balance due at June 30, 2016 is \$14,195,000.

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. Total principal and interest over an 11-year period will be \$23,666,150. Total remaining payments of principal and interest range from approximately \$1,865,250 to \$2,265,450. The total principal balance due at June 30, 2016 is \$9,160,000.

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 two 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 0.07%, while the County will have no interest cost on 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. Total remaining annual payments of principal and interest range from approximately \$1,738,925 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 \$14,712,879. In fiscal year 2013, the Federal Government began reducing the subsidy payment by approximately 7.6% for a Federal sequestration. The total principal balance at June 30, 2016 is \$13,305,000.

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. Total principal and interest over an 11-year period will be \$14,988,756. Total remaining annual payments of principal and interest range from approximately \$1,309,150 to \$1,654,400. The total principal balance due at June 30, 2016 is \$7,625,000.

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. Total principal and interest over a 13-year period will be \$29,779,084. Total remaining annual payments of principal and interest range from approximately \$2,047,500 to \$2,785,400. The total principal balance due at June 30, 2016 is \$15,770,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$18,045,000 (2015A) Limited Obligation Bonds (LOBS) contracts to refund \$16,795,000 of the 2007 COPS issued for the construction of

# Debt Service

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a sheriff administration facility. These 12-year LOBS have an interest rate of 2.38%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 12-year period will be \$21,057,440. Total remaining annual payments of principal and interest range from approximately \$642,807 to \$2,322,571. The total principal balance due at June 30, 2016 is \$17,765,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$23,460,000 (2015B) Limited Obligation Bonds (LOBS) contracts to refund \$21,105,000 of the 2008A COPS issued 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 13-year LOBS have an interest rate of 2.49%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 13-year period will be \$28,404,338. Total remaining annual payments of principal and interest range from approximately \$863,716 to \$3,208,776. The total principal balance due at June 30, 2016 is \$23,130,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$38,295,000 (2015C) Limited Obligation Bonds (LOBS) contracts to refund \$34,025,000 of the 2008C COPS issued to fund the cost of construction of a residential tower to house County inmates and related improvements. These 14-year LOBS have an interest rate of 2.51%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be \$46,368,088. The total remaining annual payments of principal and interest range from approximately \$1,487,340 to \$4,583,409. The total principal balance due at June 30, 2016 is \$37,690,000.

On March 26, 2015, the Cabarrus County Development Corporation issued \$54,435,000 (2015D) Limited Obligation Bonds (LOBS) contracts to refund \$47,300,000 of the 2009 COPS issued 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. These 14-year LOBS have an interest rate of 2.52%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 14-year period will be \$66,336,892. Total remaining annual payments of principal and interest range from approximately \$2,095,302 to \$6,827,090. The total principal balance due at June 30, 2016 is \$53,385,000.

On March 10, 2016, the Cabarrus County Development Corporation issued \$73,785,000 (2016) Limited Obligation Bonds (LOBS) contracts for the construction of Mount Pleasant Middle School, Kannapolis Middle School and Royal Oaks Elementary School. These 20-year LOBS have interest rates ranging from 2.00% to 5.00%. Debt Service is financed by Cabarrus County property tax revenues. Total principal and interest over a 20-year period will be \$108,697,900. Annual principal and interest payments range from \$3,804,763 to \$7,024,012. The total principal balance due at June 30, 2016 is \$73,785,000.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2016, for the County's Certificates of Participation/Limited Obligation Bonds are as follows:

Year Ending June 30,	Principal	Interest
2017	\$25,325,000	\$10,489,878
2018	25,285,000	9,531,781
2019	25,235,000	8,524,098
2020	23,705,000	7,519,529
2021	23,435,000	6,767,835

# Debt Service

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2022	21,400,000	6,003,579
2023	19,910,000	5,333,789
2024	19,665,000	4,362,172
2025	17,455,000	3,763,725
2026	17,185,000	3,269,250
To maturity	66,440,000	9,989,522
Total	<u>\$285,040,000</u>	<u>\$75,555,158</u>

## Notes Payable

On September 9, 2015, the County entered into a Memorandum of Understanding agreement with the North Carolina Department of Public Safety for the payment of a \$457,323 note for inmate safekeeping services provided by the State prior to June 30, 2015. Annual principal payments of approximately \$91,465 will be made for five years, with no interest.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2016, for the County's Notes Payable are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2017	\$91,465	N/A
2018	91,465	N/A
2019	91,465	N/A
2020	91,463	N/A
Total	<u>\$365,858</u>	<u>N/A</u>

## Capital Leases

On December 18, 2008, the County entered into a lease agreement which qualified as a capital lease under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments. The County, lessee, financed 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 has been recorded at the present value of future minimum lease payments as of the date of inception.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2016, for the County's capital lease are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
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	101,443	88,557
2024	105,500	84,500

# Debt Service

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2025	109,720	80,280
2026	114,109	75,891
To maturity	1,783,164	496,836
Total	<u>\$2,745,712</u>	<u>1,434,288</u>

## Advance Refundings

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. There is no defeased principal debt outstanding as of June 30, 2016. 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.

On March 26, 2015, Cabarrus County issued \$134,235,000 of Limited Obligation Bonds, Series 2015 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 2007, 2008A, 2008C and 2009 Certificates of Participation. The refunded debt consists of a portion (\$16,795,000) of the County's Series 2007 Certificates of Participation dated February 22, 2007, and maturing February 1, 2018 through February 1, 2027, a portion (\$21,105,000) of the County's Series 2008A Certificates of Participation dated January 25, 2008 and maturing June 1, 2021, 2023, 2025, and 2028, a portion (\$34,025,000) of the County's Series 2008C Certificates of Participation dated December 1, 2008 and maturing June 1, 2019 through June 1, 2029, and a portion (\$47,300,000) of the County's Series 2009 Certificates of Participation dated July 16, 2009 and maturing January 1, 2020 through January 1, 2029. The refunding debt was issued at a net interest cost of 2.496059%. As a result, the refunded Limited Obligation 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 principal debt that remains outstanding as of June 30, 2016 is \$119,225,000. This refunding was undertaken to reduce total debt service payments over the following 14 years by \$8,946,701 and resulted in a present value cash flow savings of \$7,655,952.

## 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, 2016:

# Debt Service

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	Balance			Balance	
	July 1, 2015	Increases	Decreases	June 30, 2016	
<b>Governmental activities:</b>					
General Obligation Bonds	\$ 72,755,000	\$ -	\$ 7,535,000	\$ 65,220,000	
Certificates of Participation/ Limited Obligation Bonds	233,295,000	73,785,000	22,040,000	285,040,000	
Notes Payable	457,323	-	91,465	365,858	
Capital Leases	2,955,794	-	210,082	2,745,712	
<b>Total governmental activites</b>	<b>\$ 309,463,117</b>	<b>\$ 73,785,000</b>	<b>\$ 29,876,547</b>	<b>\$ 353,371,570</b>	

## Debt Service

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### LEGAL DEBT MARGIN

June 30, 2016

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 March 31, 2016	<u>\$19,797,475,838</u>
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Legal debt margin:

Debt limit 8% of total assessed value	1,583,798,067
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Debt applicable to debt limitation:

Total bonded debt	65,220,000
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Total Certificates of Participation/ Limited Obligation Bonds	285,040,000
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Total notes payable	365,858
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Total capital leases (governmental fund types)	<u>2,745,712</u>
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Total debt applicable to limitations	<u>353,371,570</u>
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Legal debt margin	<u>\$1,230,426,497</u>
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Source: Cabarrus County Finance

# Budget Ordinance

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## CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2016-2017

**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, 2016 and ending June 30, 2017:

#### **General Fund**

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

Ad Valorem Tax Levy	146,714,972
Other Taxes and Penalties	46,082,453
Intergovernmental	21,244,006
Permits and Fees	5,559,370
Sales and Services	11,039,124
Investment Earnings	280,000
Miscellaneous	456,335
Other Financing Sources	2,000,000
<b>TOTAL REVENUES</b>	<b>233,376,260</b>

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, 2016 and ending June 30, 2017:

General Government	27,350,535
Cultural and Recreational	5,346,724
Public Safety	39,212,258
Economic and Physical Development	4,195,229
Human Services	39,204,919
Environmental Protection	378,737
Debt Services	
Public Schools	
Principal	26,042,953
Interest	11,137,269
Rowan Cabarrus Community College	
Principal	124,323
Interest	87,825
Other Debt Service	8,872,564

# Budget Ordinance

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## Cabarrus County Schools

Instructional Services	45,149,176
Technology Support Services	4,764,046
Building Maintenance	7,419,597
Ground Maintenance	1,462,107
Capital Outlay	1,020,000
Other Schools (School Parks, Special Olympics)	107,687

## Kannapolis City Schools

Instructional Services	6,340,171
Technology Support Services	378,078
Building Maintenance	1,042,348
Ground Maintenance	238,864
Capital Outlay	100,000

Schools Information Technology Services (ITS) 84,000

## Rowan-Cabarrus Community College

Current Expense	2,346,076
Capital Outlay	250,000

## Other Programs

Contributions to Other Funds	<u>720,774</u>
<b>TOTAL EXPENDITURES</b>	<b>233,376,260</b>

## **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, 2016 and ending June 30, 2017:

Sales and Service	609,040
Investment Earnings	255
Miscellaneous	9,000
Other Financing Sources	<u>950,774</u>
<b>TOTAL REVENUES</b>	<b>1,569,069</b>

B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Personnel Services	124,010
Operations	<u>1,445,059</u>
<b>TOTAL EXPENDITURES</b>	<b>1,569,069</b>

# Budget Ordinance

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## Landfill Fund

A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Intergovernmental	37,000
Permits & Fees	81,000
Sales & Services	<u>762,910</u>
<b>TOTAL REVENUES</b>	<b>880,910</b>

B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Personnel Service	283,692
Operations	<u>597,218</u>
<b>TOTAL EXPENDITURES</b>	<b>880,910</b>

## 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, 2016 and ending June 30, 2017:

Intergovernmental	656,811
Investment Earnings	<u>1,500</u>
<b>TOTAL REVENUES</b>	<b>658,311</b>

B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Personnel Service	80,897
Operations	561,172
Capital	<u>16,242</u>
<b>TOTAL EXPENDITURES</b>	<b>658,311</b>

## Health and Dental Insurance Fund

A. It is estimated the following revenues will be available in the Health and Dental Insurance Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Sales & Services	9,845,798
Investment Earnings	4,000
Miscellaneous	<u>80,000</u>
<b>TOTAL REVENUES</b>	<b>9,929,798</b>

# Budget Ordinance

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B. The following appropriations are made in the Health and Dental Insurance Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Operations	<u>9,929,798</u>
<b>TOTAL EXPENDITURES</b>	<b>9,929,798</b>

## Workers Compensation and Liability Fund

A. It is estimated the following revenues will be available in the Workers Compensation and Liability Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Sales & Services	1,638,328
Investment Earnings	<u>550</u>
<b>TOTAL REVENUES</b>	<b>1,638,878</b>

B. The following appropriations are made in the Workers Compensation and Liability Fund for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Operations	<u>1,638,878</u>
<b>TOTAL EXPENDITURES</b>	<b>1,638,878</b>

<b>GRAND TOTAL – ALL FUNDS – REVENUES</b>	<b>248,053,226</b>
<b>GRAND TOTAL – ALL FUNDS – EXPENDITURES</b>	<b>248,053,226</b>

## 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, 2016, 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 \$21,270,628,690, at an estimated combined collection rate of 97.32 percent (97.08% for real and personal and 99.99% for vehicles). The estimated rate of collections is based on the fiscal year ending 2015. An estimated total valuation of Real, Personal and Public Service property is \$19,470,601,515 and vehicle of \$1,800,027,175.

## 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.

# Budget Ordinance

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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.
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.

# Budget Ordinance

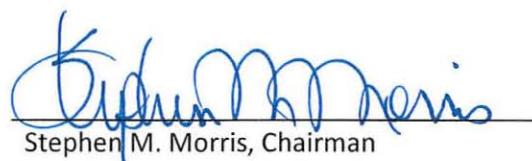
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14. The County Manager may assign fund balance for unpaid Economic Development Incentives until contractual obligations are met.
  
- C. The appropriations for Cabarrus County Schools and Kannapolis City Schools have been allocated by category. Cabarrus 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 2016-2017 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 2015-2016 Budget and encumbered on June 30, 2016 shall be authorized as part of the Budget Appropriation by adoption of this Budget Ordinance.

Adopted this the 20<sup>th</sup> day of June, 2016.



Stephen M. Morris, Chairman



Megan Smit, Clerk to the Board

# Budget Ordinance – Fire Tax Districts

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**CABARRUS COUNTY BUDGET ORDINANCE  
FIRE TAX DISTRICTS FUND  
FISCAL YEAR 2016-2017**

**BE IT ORDAINED** by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Fire Tax 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 Fire Tax Districts Fund to provide for the operation of rural fire services for the fiscal year beginning July 1, 2016 and ending June 30, 2017:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	260,887
Cold Water	187,557
Concord Rural	11,623
Flowe's Store	226,475
Georgeville	217,342
Gold Hill	31,708
Harrisburg Rural	803,669
Jackson Park (City of Concord)	77,694
Kannapolis Rural	60,950
Midland	440,382
Mt. Mitchell	84,764
Mt. Pleasant Rural	412,393
Northeast	142,851
Odell	638,281
Richfield-Misenheimer	8,561
Rimer	121,646
<b>Total Estimated Expenditures From Tax Levy</b>	<b>3,726,783</b>

# Budget Ordinance – Fire Tax 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, 2016 and ending June 30, 2017:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	260,887
Cold Water	187,557
Concord Rural	11,623
Flowe's Store	226,475
Georgeville	217,342
Gold Hill	31,708
Harrisburg Rural	803,669
Jackson Park (City of Concord)	77,694
Kannapolis Rural	60,950
Midland	440,382
Mt. Mitchell	84,764
Mt. Pleasant Rural	412,393
Northeast	142,851
Odell	638,281
Richfield-Misenheimer	8,561
Rimer	121,646
<b>Total Estimated Revenues From Tax Levy</b>	<b>3,726,783</b>

## Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2016 and ending June 30, 2017 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, 2016. The estimated combined collection rate is 97.32 percent (97.08% for real and personal and 99.99% for vehicles) and is based on the fiscal year ending 2015. 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:

<u>Fire Districts</u>	<u>Total Valuation</u>	<u>Rate</u>	<u>Amount Produced (97.32% collection rate)</u>
Allen	487,403,306	0.0550	260,887
Cold Water	321,203,644	0.0600	187,557
Concord Rural	29,129,866	0.0410	11,623
Flowe's Store	465,423,120	0.0500	226,475
Georgeville	242,746,548	0.0920	217,342
Gold Hill	40,726,096	0.0800	31,708
Harrisburg Rural	627,985,516	0.1315	803,669
Jackson Park	137,644,347	0.0580	77,694
Kannapolis Rural	178,938,538	0.0350	60,950
Midland	565,636,679	0.0800	440,382
Mt. Mitchell	105,446,012	0.0826	84,764
Mt. Pleasant Rural	411,406,828	0.1030	412,393
Northeast	115,578,952	0.1270	142,851
Odell	964,497,674	0.0680	638,281
Richfield-Misenheimer	12,567,390	0.0700	8,561
Rimer	183,817,886	0.0680	121,646
<b>Total Estimated Budget from Tax Levy</b>	<b>4,890,152,402</b>	<b>1.2011%</b>	<b>3,726,783</b>

# Budget Ordinance – Fire Tax Districts

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## 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 Districts

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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 20<sup>th</sup> day of June, 2016.



Stephen M. Morris, Chairman



Megan Smit, Clerk to the Board

# Supplemental Information

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## COMMUNITY INFORMATION CABARRUS COUNTY, NORTH CAROLINA



### Government

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Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees <i>(Full Time Equivalents)</i>	1013.38
County Seat	Concord

### Area Statistics

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Population (2014 Certified)	192,103
Area in square miles	364

### Taxes

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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

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Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

### Culture & Recreation

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#### *County Facilities – Operated*

Parks	3
Senior Centers	2
Picnic Shelters	21
Indoor Picnic/Rental Facilities	12
Walking Trails	4
Softball Fields	4
Soccer Fields	11
Tennis Courts	6
Pickleball Courts (part of tennis court)	2
Amphitheatre	1
Playgrounds	8
Nature Playgrounds	2
Horseshoe Pits	18
Sand Volleyball Courts	10

# Supplemental Information

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Exercise Stations	24
Shuffleboard	4
Bocce	4
Cabins	6
Tent Sites	7
Group Camping	1
Pool	1
18-hole Mini Golf	1
18-hole Disc Golf	1
9-hole Disc Golf	1
Fitness Centers	3

## *County Owned Facilities – Operated by a Municipality*

Parks	2
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## *County Owned Facilities – Undeveloped*

Parks	1
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## *School Parks (Utilized by ALPS)*

School Parks (Utilized by ALPS)	8
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## **Public Safety**

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### Fire protection (non-city services):

Stations	11
Number of fire personnel and officers	366
Number of fire personnel volunteers	294

### Sheriff's Department:

Stations	1 main, 5 substations
Number of sworn personnel	195
Number of detention officers	98
Number of civilians	32
Number of patrol units	197

## **Education**

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	Total	Cabarrus County	Kannapolis City
Elementary schools	25	20	5
Middle schools	11	9	2
High schools	10	9	1
Performance Learning Center	1	1	-
Number of students	36,589	31,264	5,325*

\* Kannapolis School children in Cabarrus County limits

Community colleges	1 (Rowan-Cabarrus Community College)
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## **Medical**

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Hospitals	1
Number of licensed beds	457

# Supplemental Information

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## **Economy**

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Construction Permits Issued (2014)	15,217
Zoning Permits Issued (2014)	466
Unemployment Rate (as of March 2015)	5.0%
Median Household Income (2014)	\$52,086
Per Capita Personal Income (2014)	\$25,841

## **Sources of Information**

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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

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## STATISTICAL INFORMATION TOP TEN PRINCIPAL EMPLOYERS

Employer	Employees	Percentage of Total County Employment
Carolina's Medical Center - NorthEast	4,500	4.88%
Concord Mills Mall	4,000	4.34%
Cabarrus County Schools	3,800	4.12%
North Carolina Research Campus	1,000	1.09%
Cabarrus County Government	950	1.03%
City of Concord	901	0.98%
Connexctions	900	0.98%
S&D Coffee and Tea	800	0.87%
Shoe Show	800	0.87%
Kannapolis City Schools	750	0.81%
<b>Total</b>	<b>18,401</b>	<b>19.97%</b>

Source: *Economic Development Corporation, Concord NC, the 2014 Cabarrus County Audit and the Cabarrus County 2015 Official Statement.*

# Supplemental Information

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## STATISTICAL INFORMATION TEN LARGEST TAXPAYERS

Name of Taxpayer	Type of Business	2014 Assessed Valuation	Percentage of Total Assessed Valuation
Castle & Cooke NC LLC/David H Murdock	Land Developer	\$336,839,451	1.77%
Corning, Inc.	Fiber Optics Mfg.	\$266,279,975	1.40%
Concord Mills LTD Partnership	Shopping Center	\$251,925,150	1.32%
Charlotte Motor Speedway, Inc.	Auto Racing	\$217,597,915	1.14%
Celgard, LLC	Manufacturing	\$222,266,069	1.17%
Duke Energy Corp	Public Service Co	\$111,343,353	0.58%
Hendricks Automotive	Automotive Sales	\$102,998,689	0.54%
Weinstein Properties	Property Mgt. Co	\$94,517,490	0.50%
Phillip Morris Inc. (Altria)	Cigarette Mfg.	\$92,875,818	0.49%
Great Wolf Lodge of the Carolinas	Amusement Water Park	\$92,467,316	0.49%
	<b>Total</b>	<b>\$1,789,111,226</b>	<b>9.39%</b>
Total Assessed Valuation, Including Public Service		\$19,061,302,158	

# 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
2014	15,779,588,588	3,581,199,304	304,841,483	19,665,629,375	0.70
2015	16,133,208,737	3,251,500,679	311,870,162	19,696,579,578	0.70

**Source: Cabarrus County**

(1) Increase / Decrease due to revaluation. Cabarrus 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 DATA COMPARISONS WITH SELECT NORTH CAROLINA COUNTIES

County	Certified July 2015 Population	County Employees	2015-16 Budgeted		Tax Rate Per \$100	Relation to Cabarrus
			Expenditures - General Fund	2015-2016 Assessed Valuation		
Alamance	157,624	954	\$137,943,792	\$12,786,057,547	\$0.5800	S
Alexander	38,300	349	\$37,730,658	\$2,605,850,000	\$0.7900	S
Anson	26,465	321	\$28,574,937	\$1,603,000,000	\$0.8010	MSA
Cabarrus	196,033	1,044	\$220,591,741	\$20,008,671,688	\$0.7000	
Catawba	156,186	1,082	\$173,829,212	\$16,362,974,894	\$0.5750	CSA
Cleveland	98,224	766	\$110,349,553	\$7,930,434,275	\$0.7200	CSA
Davidson	164,946	868	\$128,061,055	\$13,442,233,924	\$0.5400	S
Gaston	211,952	1,512	\$243,624,238	\$15,200,000,000	\$0.8700	MSA
Iredell	169,286	974	\$184,928,590	\$20,946,200,000	\$0.5275	N, CSA
Johnston	183,313	1,200	\$189,362,499	\$14,496,729,230	\$0.7800	S
Lincoln	80,813	743	\$88,752,019	\$7,725,445,810	\$0.6110	CSA
Mecklenburg	1,032,636	5,561	\$1,181,738,548	\$119,523,000,000	\$0.8157	N, MSA
Onslow	194,625	1,250	\$195,070,634	\$13,459,659,259	\$0.6750	S
Pitt	175,377	950	\$144,942,830	\$11,722,394,714	\$0.6800	S
Randolph	143,666	815	\$118,262,917	\$10,060,000,000	\$0.6550	S
Rowan	138,710	933	\$137,697,263	\$11,715,000,000	\$0.6625	N, CSA
Stanly	61,278	449	\$58,520,387	\$4,355,000,000	\$0.6700	N, CSA
Union	220,597	1,030	\$269,913,812	\$24,291,373,678	\$0.7765	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 2015-16 Budget & Tax Survey

## Supplemental Information

### STATISTICAL INFORMATION FUND BALANCE BY CATEGORY FOR LAST TEN YEARS\* - ALL OTHER GOVERNMENTAL FUNDS

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Nonspendable</b>										
Prepaid items	-	-	-	-	-	-	200	-	-	-
Notes Receivable	-	-	-	-	-	720,000	648,000	-	-	510,000
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 720,000</b>	<b>\$ 648,200</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 510,000</b>
<b>Restricted</b>										
Stabilization by State Statute	-	-	-	-	-	178,082	636,069	380,438	717,243	738,178
General government	-	-	-	-	-	-	212,608	198,616	229,304	275,522
Public Safety	-	-	-	-	-	5,026,278	2,445,968	1,722,137	1,276,067	688,032
Economic & physical	-	-	-	-	-	-	-	-	13,832	21,801
Education	-	-	-	-	-	31,494,611	16,513,134	7,740,158	949,774	671,721
Culture & recreation	-	-	-	-	-	2,478	3,886	85,201	169,027	169,234
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,701,449</b>	<b>\$ 19,811,665</b>	<b>\$ 10,126,550</b>	<b>\$ 3,355,247</b>	<b>\$ 2,564,488</b>
<b>Committed</b>										
General government	-	-	-	-	-	4,810,004	1,550,117	1,554,160	637,014	206,470
Public safety	-	-	-	-	-	2,653,454	2,353,670	2,405,316	1,474,421	579,906
Economic & physical dev	-	-	-	-	-	568,557	591,236	490,664	834,377	1,013,986
Environmental protection	-	-	-	-	-	43,721	34,955	-	-	-
Human services	-	-	-	-	-	1,594,485	1,223,834	267,169	237,529	255,024
Education	-	-	-	-	-	1,040,766	280,043	45,218	31,798,858	34,489,015
Culture & recreation	-	-	-	-	-	3,672,645	4,424,643	5,035,796	4,319,503	1,788,084
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,383,632</b>	<b>\$ 10,458,498</b>	<b>\$ 9,798,323</b>	<b>\$ 39,301,702</b>	<b>\$ 38,332,485</b>
<b>Unreserved/Designated</b>										
Subsequent year's expenditures	-	13,003,094	-	-	-	-	-	-	-	-
Special revenue	8,568,351	52,443,535	21,275,260	13,983,470	11,127,623	-	-	-	-	-
<b>Total</b>	<b>\$ 8,568,351</b>	<b>\$ 65,446,629</b>	<b>\$ 21,275,260</b>	<b>\$ 13,983,470</b>	<b>\$ 11,127,623</b>	<b>\$ -</b>				
<b>Special Revenue</b>										
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	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,468,766</b>	<b>\$ 2,676,108</b>	<b>\$ -</b>				
<b>Capital Projects</b>										
Capital Projects	16,737,437	65,446,629	52,570,455	53,635,956	54,821,739	-	-	-	-	-
<b>Total</b>	<b>\$ 16,737,437</b>	<b>\$ 65,446,629</b>	<b>\$ 52,570,455</b>	<b>\$ 53,635,956</b>	<b>\$ 54,821,739</b>	<b>\$ -</b>				
<b>Assigned</b>										
Public safety	-	-	-	-	-	-	66,418	-	-	-
Culture & recreation	-	-	-	-	-	459,881	483,337	594,899	758,630	797,361
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 459,881</b>	<b>\$ 549,755</b>	<b>\$ 594,899</b>	<b>\$ 758,630</b>	<b>\$ 797,361</b>
<b>Unassigned</b>										
Unassigned	-	-	-	-	-	(5,440)	(292,024)	-	(34,772)	(55,116)
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,440)</b>	<b>\$ (292,024)</b>	<b>\$ -</b>	<b>\$ (34,772)</b>	<b>\$ (55,116)</b>
<b>Grand Total</b>	<b>\$ 25,305,788</b>	<b>\$ 130,893,258</b>	<b>\$ 73,845,715</b>	<b>\$ 74,088,192</b>	<b>\$ 68,625,470</b>	<b>\$ 52,259,522</b>	<b>\$ 31,176,094</b>	<b>\$ 20,519,772</b>	<b>\$ 43,380,807</b>	<b>\$ 42,149,218</b>

\* 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

# Supplemental Information

## STATISTICAL INFORMATION FUND BALANCES BY CATEGORY FOR LAST TEN YEARS\* - GENERAL FUND

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<b>Nonspendable</b>										
Inventories	4,865	2,847	4,875	4,935	9,046	8,102	129,431	240,693	171,712	182,314
Prepaid items	-	-	-	53,735	59,200	59,200	69,378	142,987	59,810	62,239
<b>TOTAL</b>	<b>\$ 4,865</b>	<b>\$ 2,847</b>	<b>\$ 4,875</b>	<b>\$ 58,670</b>	<b>\$ 68,246</b>	<b>\$ 67,302</b>	<b>\$ 198,809</b>	<b>\$ 383,680</b>	<b>\$ 231,522</b>	<b>\$ 244,553</b>
<b>Restricted</b>										
Stabilization by State Statute	8,878,980	10,378,871	10,983,571	9,803,750	10,809,567	10,190,775	12,690,692	11,399,498	13,162,200	13,014,171
Cooperative Ext 4H	133,910	124,019	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	1,701,661	952,066
Public safety	-	-	-	-	-	-	-	-	13	93,064
Insurance coverage	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,012,890</b>	<b>\$ 10,502,890</b>	<b>\$ 10,983,571</b>	<b>\$ 9,803,750</b>	<b>\$ 10,809,567</b>	<b>\$ 10,190,775</b>	<b>\$ 12,690,692</b>	<b>\$ 11,399,498</b>	<b>\$ 14,863,874</b>	<b>\$ 14,059,301</b>
<b>Committed</b>										
General government	-	-	-	-	-	-	-	6,606	-	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ 6,606</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 172,493</b>					
<b>Unreserved/Designated</b>										
Sustainability efforts	-	-	-	288,692	341,967	-	-	-	-	-
Subsequent year's expenditures	483,508	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 483,508</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 288,692</b>	<b>\$ 341,967</b>	<b>\$ -</b>				
<b>Assigned</b>										
General government	-	-	-	-	-	6,291,127	4,215,814	11,507,031	10,856,109	5,291,500
Public safety	-	-	-	-	-	295,969	611,494	241,870	232,680	200,681
Economic & physical development	-	-	-	-	-	825,397	2,014,800	400,000	2,255,000	3,782,380
Environmental protection	-	-	-	-	-	1,200,000	1,383,315	357,499	170,118	887,434
Human services	-	-	-	-	-	436,276	754,804	140,186	197,316	355,455
Education	-	-	-	-	-	7,345,783	8,169,011	9,578,950	2,176,650	684,442
Culture & recreation	-	-	-	-	-	560,548	287,337	225,164	201,438	8,437
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 288,692</b>	<b>\$ 341,967</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,955,100</b>	<b>\$ 17,436,575</b>	<b>\$ 22,450,700</b>
<b>Unassigned</b>	<b>\$ 16,955,100</b>	<b>\$ 17,436,575</b>	<b>\$ 22,450,700</b>	<b>\$ 16,089,311</b>	<b>\$ 11,210,329</b>					
Unassigned	38,404,371	40,205,758	36,636,176	41,187,681	54,436,158	46,800,234	45,700,553	61,505,652	37,717,055	53,746,977
<b>TOTAL</b>	<b>\$ 38,404,371</b>	<b>\$ 40,205,758</b>	<b>\$ 36,636,176</b>	<b>\$ 41,187,681</b>	<b>\$ 54,436,158</b>	<b>\$ 46,800,234</b>	<b>\$ 45,700,553</b>	<b>\$ 61,505,652</b>	<b>\$ 37,717,055</b>	<b>\$ 53,746,977</b>
<b>All Categories</b>										
<b>GRAND TOTAL</b>	<b>\$ 47,905,634</b>	<b>\$ 50,711,495</b>	<b>\$ 47,624,622</b>	<b>\$ 51,338,793</b>	<b>\$ 65,655,938</b>	<b>\$ 74,013,411</b>	<b>\$ 76,033,235</b>	<b>\$ 95,739,530</b>	<b>\$ 68,901,762</b>	<b>\$ 79,433,653</b>

\* 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 PUBLIC SCHOOL FUNDING BY SOURCE

	FY 2008 ACTUAL	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 Actual	FY 2016 REVISED	FY 2017 PROPOSED
<b>Revenue Source</b>										
1/2 cent Sales Tax Article 40										
30%	\$ 2,068,542	\$ 1,934,236	\$ 1,894,620	\$ 1,936,231	\$ 2,118,724	\$ 2,178,066	\$ 2,247,377	\$ 2,491,013	\$ 2,538,876	\$ 2,717,379
1/2 cent Sales Tax Article 42										
60%	4,087,034	3,814,539	4,369,929	4,349,930	4,909,269	5,169,449	5,075,948	5,987,935	6,137,303	6,388,596
1/4 cent Sales Tax Article 46										
100%	-	-	-	-	4,022,347	5,978,544	5,812,323	6,873,104	7,046,267	7,256,704
Lottery used for School Debt Service					1,713,555	7,307,518	4,911,790	2,200,000	2,000,000	2,000,000
QSCB Subsidy					743,081	770,921	712,644	714,643	714,643	718,497
COPS 2009					3,967,669	1,912,810	2,188,834		-	-
Fund 364 School Construction				972,527	92,204	-	-		-	-
Fund 366 School Construction					4,925	-	-		-	-
Fines & Forfeitures	1,756,592	1,472,933	1,576,661	1,559,042	1,461,745	1,529,019	1,535,840	1,569,866	2,005,558	1,500,000
<b>TOTAL</b>	<b>\$ 7,912,168</b>	<b>\$ 7,221,708</b>	<b>\$ 10,632,252</b>	<b>\$ 11,910,001</b>	<b>\$ 18,936,390</b>	<b>\$ 24,846,327</b>	<b>\$ 22,484,756</b>	<b>\$ 19,836,561</b>	<b>\$ 20,442,647</b>	<b>\$ 20,581,176</b>
<b>Expenditure Category</b>										
Current Expense	\$ 44,772,810	\$ 49,671,502	\$ 50,945,989	\$ 52,447,330	\$ 53,287,330	\$ 52,626,269	\$ 55,741,441	\$ 58,741,993	\$ 62,533,462	\$ 61,862,013
Capital Outlay General Fund	3,950,000	4,165,742	1,916,807	1,070,000	1,067,264	1,803,060	2,213,008	2,128,549	5,049,281	1,120,000
ITS Services					93,088	28,779	121,882	84,000	84,000	84,000
Debt Service	22,608,260	25,549,315	27,176,064	28,797,106	33,524,699	32,864,016	32,058,212	31,247,131	31,242,713	32,242,713
Fines & Forfeitures	1,756,592	1,472,933	1,576,661	1,559,042	1,461,745	1,529,019	1,535,840	1,569,866	2,005,558	1,500,000
School Nurses*						1,722,808	2,017,949	2,123,884	2,377,375	2,377,375
<b>TOTAL</b>	<b>\$ 73,087,662</b>	<b>\$ 80,859,492</b>	<b>\$ 81,615,521</b>	<b>\$ 83,873,478</b>	<b>\$ 89,434,126</b>	<b>\$ 90,573,951</b>	<b>\$ 93,688,332</b>	<b>\$ 95,895,423</b>	<b>\$ 103,292,389</b>	<b>\$ 99,186,101</b>
<b>Net County Cost</b>										
<b>GRAND TOTAL</b>	<b>\$ (65,175,494)</b>	<b>\$ (73,637,784)</b>	<b>\$ (70,983,269)</b>	<b>\$ (71,963,477)</b>	<b>\$ (70,497,736)</b>	<b>\$ (65,727,624)</b>	<b>\$ (71,203,576)</b>	<b>\$ (76,058,862)</b>	<b>\$ (82,849,742)</b>	<b>\$ (78,604,925)</b>

\* School nurses were funded in years before FY13; however, they were not budgeted separately. They are included in the Current Expense category.

# Supplemental Information

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## STATISTICAL INFORMATION RATIOS OF OUTSTANDING DEBT BY TYPE

Fiscal Year	GOVERNMENTAL ACTIVITIES								Total Primary Government	Per Capita	Percentage of Personal Income
	General Obligation Bonds		Certificates of Participation		Installment Payment Revenue Bonds		Installment Financing	Notes Payable			
2006	91,845,000	88,005,000		19,500,000		3,735,427	-	-	203,085,427	1,293	4.27%
2007	133,980,000	116,220,000		18,000,000		17,612,855	-	443,568	286,256,423	1,740	5.55%
2008	126,895,000	173,165,000		-		15,990,284	-	331,964	316,382,248	1,851	5.70%
2009	122,708,844	225,880,860		-		14,367,714	-	3,458,315	366,415,733	2,094	6.16%
2010	115,122,677	301,846,620		-		12,745,143	-	3,282,345	432,996,785	2,425	7.38%
2011	107,901,510	302,779,526		-		11,122,572	-	3,102,621	424,906,229	2,350	7.01%
2012	100,620,346	285,329,194		-		-	-	3,531,107	389,480,647	2,119	6.04%
2013	100,138,753	265,437,062		-		-	-	3,348,072	368,923,887	1,979	5.25%
2014	91,115,506	245,865,197		-		-	-	3,156,437	340,137,140	1,817	4.66%
2015	82,447,259	238,439,690		-		-	457,323	2,955,793	324,300,065	1,688	*

Source: 2013 Comprehensive Annual Financial Report, Cabarrus County, NC. Table 10

# Supplemental Information

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## STATISTICAL INFORMATION

### Racial and Ethnic Composition of Cabarrus County: 2015 Estimate

Race/ethnicity category	Number	Percent distribution
Total population	196,762	
White alone	151,506	77.4
Black or African American alone	33,449	17.1
American Indian, Alaska native alone	1,377	0.7
Asian alone	5,509	2.8
Native Hawaiian and other Pacific Islander alone	19	0.1
Two or more races	3,935	2.0
Hispanic origin	19,676	10.0

Source: U.S. Census Bureau, 2015 Estimate

### Educational Attainment and Money Income in Cabarrus County: 2015 Estimate

Educational attainment (highest degree)	Median Income	Percent distribution
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%

Note: Population 25 years and over

Source: U.S. Census Bureau, 2015 Estimate

# Supplemental Information

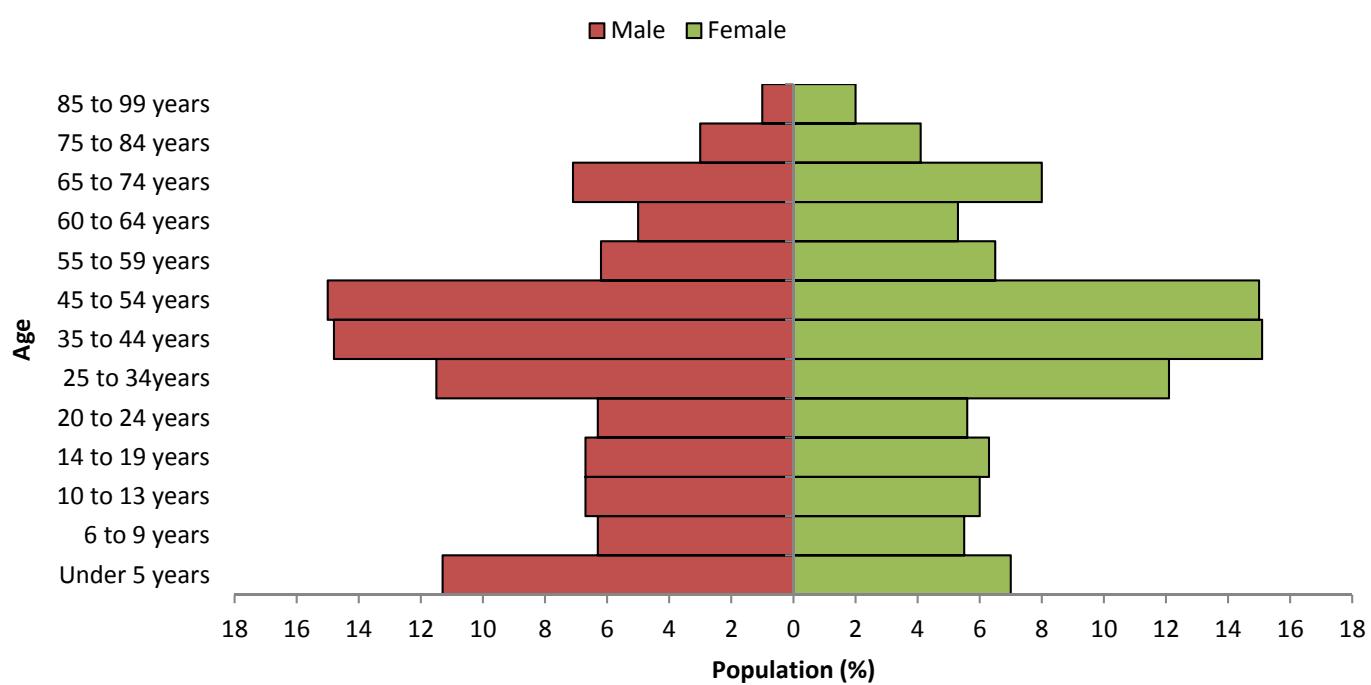
## STATISTICAL INFORMATION AGE AND GENDER DISTRIBUTION: 2015 Estimate

### Age Distribution of Cabarrus County Population: 2015 Estimate

Age category	Population	Percent distribution
Under 5 years	14,319	7.3
6 to 9 years	11,352	5.8
10 to 13 years	12,298	6.3
14 to 19 years	17,351	8.9
20 to 24 years	11,958	5.9
25 to 34 years	22,954	11.7
35 to 44 years	28,930	14.8
45 to 54 years	29,458	15.0
55 to 59 years	12,524	6.4
60 to 64 years	10,134	5.2
65 to 74 years	14,994	7.7
75 to 84 years	6,947	3.5
85 years and over	2,780	1.4
Total	195,999	100.0
Median age	37.95	

Source: N.C. Office of State Budget and Management

### Population Pyramid: 2014 Estimate



# Supplemental Information

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## FY 2017 Fee Changes

Department	Fee Description	From	To		Comments
Emergency Medical Services	Special events-personnel only	None	\$28/hour	Separate fee per paramedic if EMS staff without an ambulance are required for event coverage. This will not apply to events what are considered to be of community significance impacting resources and response times which require full deployment of EMS specialty resources.	Effective July 1, 2016

# Supplemental Information

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## 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

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for a fiscal year. The budget document is presented in two phases -- preliminary and final. The final budget document reflects the budget as adopted by the Board of Commissioners.

**Budget Message** - the County Manager's written overview of the proposed budget addressed to the Board of Commissioners. The budget message addresses the major budget issues against the background of financial experience in recent years, and presents recommendations made by the County Manager.

**Budget Ordinance** - an ordinance that levies taxes and appropriates revenues for specified purposes, functions, activities or objectives during a fiscal year.

**Budgetary Basis** - refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms - GAAP, cash, or modified accrual.

**Capital Asset** - tangible property of significant value that has a useful life of more than one year. Includes such items as land, buildings, improvements other than buildings, and equipment.

**Capital Budget** - a financial plan for projected capital projects containing expenditures and resources covering a fiscal year.

**Capital Improvement Program** - a long-range plan of proposed capital improvement projects, which includes estimated project costs and funding over a specified period of years. The capital improvement program is updated annually to reassess capital needs during the preparation of the capital budget.

**Capital Outlay** - expenditures budgeted to purchase or add to fixed assets costing \$5,000 or more.

**Capital Project** - major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. (Also called capital improvements.)

**Capital Reserve Fund** - a fund established for the purpose of receiving transfers of monies from other funds in order to build fund balance for a future capital outlay or to set aside funds for future debt service payments.

**Certificates of Participation** - debt that is secured by the capital project itself and is issued without voter authorization.

**Consumer Price Index (CPI)** - a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Contingency** - an appropriation to cover unanticipated events that may occur during the fiscal year. The Board of Commissioners must approve all contingency transfers.

**Continuation** - budget requests that indicate the spending level required to maintain service provision at its current level.

**Cost-of-living Adjustment (COLA)** - an increase in salaries to offset the adverse effect of inflation on employees' compensation.

**County Appropriation** - reflects discretionary general fund revenues used to meet an operating department's cost. Most revenues in the general fund are not program linked and can be used to fund all operations. Several examples are: Ad Valorem Taxes, Sales Taxes, Unrestricted Intergovernmental and Interest Earnings.

# Supplemental Information

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**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.

# Supplemental Information

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**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

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**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

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**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 purposes.

**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

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## ACRONYMS

<b>4-H</b>	Head, Heart, Health and Hands (Cooperative Extension)
<b>ALS</b>	Advanced Life Support
<b>ARRA</b>	American Recovery and Reinvestment Act
<b>BDN</b>	Benefit Delivery Network
<b>BMP</b>	Best Management Practices
<b>BOC</b>	Board of Commissioners
<b>CAC</b>	Cabarrus Arts Council
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CAN</b>	Cabarrus Aging Network
<b>CARES</b>	Capital Asset Realignment for Enhanced Services
<b>CDBG</b>	Community Development Block Grant
<b>CHAMPVA</b>	Civilian Health and Medical Program of the Department of Veterans Affairs
<b>CIP</b>	Capital Improvement Program
<b>COPS</b>	Certificates of Participation
<b>COPS grant</b>	Community Oriented Policing Services grant
<b>CPI</b>	Consumer Price Index
<b>CRP</b>	Conservation Reserve Program
<b>DARE</b>	Drug Abuse Resistance Education
<b>DENR</b>	Department of Environment and Natural Resources
<b>DHHS</b>	Department of Health and Human Services
<b>DMV</b>	Division of Motor Vehicles
<b>DOT</b>	Department of Transportation
<b>ECA</b>	Extension and Community Association
<b>FFNEP</b>	Expanded Food and Nutrition Program
<b>EMS</b>	Emergency Medical Services
<b>EOG</b>	End of Grade testing
<b>EPA</b>	Environmental Protection Agency
<b>EQIP</b>	Environmental Quality Incentive Program
<b>ERG</b>	Emergency Response Group
<b>FCC</b>	Federal Communications Commission
<b>FTE</b>	Full-time Equivalent
<b>FPY</b>	From Prior Year
<b>FY</b>	Fiscal Year
<b>GIS</b>	Geographic Information Systems
<b>GO</b>	General Obligation Bonds
<b>GRP</b>	Grassland Reserve Program
<b>GSA</b>	General Services Administration
<b>HAARP</b>	Heat And Air Repair Program
<b>HAZMAT</b>	Hazardous Materials
<b>HUD</b>	Housing and Urban Development
<b>HVAC</b>	Heating, Ventilation, Air Conditioning
<b>IPRB</b>	Installment Payment Revenue Bonds
<b>NASA</b>	National Aeronautic and Space Agency
<b>NCACSP</b>	North Carolina Agriculture Cost Share Program
<b>NCSU</b>	North Carolina State University
<b>NRCS</b>	Natural Resources Conservation Services
<b>RCCC</b>	Rowan Cabarrus Community College
<b>SHRT</b>	Special Hazard Response Team

# Supplemental Information

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<b>SOP</b>	Standard Operating Procedure
<b>SRO</b>	School Resource Officer
<b>SWCD</b>	Soil & Water Conservation District
<b>TIF</b>	Tax Increment Financing
<b>USDA</b>	United States Department of Agriculture
<b>VA</b>	Veterans Affairs
<b>WHIP</b>	Wildlife Habitat Incentives Program

## TELEPHONE DIRECTORY

AGENCY/DEPARTMENT -----	NUMBER	AGENCY/DEPARTMENT -----	NUMBER
Active Living and Parks -----	704-920-3350	Infrastructure & Asset Mgt. -----	704-920-3200
Londa Strong, Director		Kyle Bilafer, Director	
Arena & Events Center -----	704-920-3986	Human Resources -----	704-920-2200
Kenneth Robinson, Interim Director		Lundee Covington, Director	
Animal Control -----	704-920-3288	Human Services -----	704-920-1400
Animal Shelter-----	704-920-3291	Ben Rose, Director	
Clerk to the Board -----	704-920-2110	Information Services-----	704-920-2154
Megan Smit, Clerk		Debbie Brannan, Director	
Commissioners' & Manager's Office---	704-920-2100	Landfill-----	704-920-2950
Mike K. Downs, County Manager		Recycling Division-----	704-920-3279
Pam Dubois, Senior Deputy County Manager		Library-----	704-920-2063
Jonathan Marshall, Deputy County Manager		Emery Ortiz, Director	
Communications and Outreach-----	704-920-2336	Concord Branch -----	704-920-2050
Kasia Thompson		Kannapolis Branch-----	704-920-1180
David Baxter		Mt. Pleasant Branch -----	704-436-2202
Planning and Development -----	704-920-2141	Harrisburg Branch -----	704-920-2080
Kelly Sifford, Director		Register of Deeds-----	704-920-2112
<i>Building Inspection Division</i> -----	704-920-2128	Wayne Nixon, Register of Deeds	
<i>Community Development</i> -----	704-920-2142	Sheriff -----	704-920-3000
<i>Zoning</i> -----	704-920-2141	D. Brad Riley, Sheriff	
Cooperative Extension -----	704-920-3310	Soil & Water Conservation District ----	704-920-3300
Robert Furr, Director		Dennis Testerman, Resource Conservationist	
Elections -----	704-920-2860	Tax Administration -----	704-920-2171
Carol Soles, Director		R. Eddie Mitchum, Tax Administrator	
Emergency Management -----	704-920-2143	<i>Tax Collector</i> -----	704-920-2119
Bobby Smith, Director		<i>Land Records</i> -----	704-920-2127
Emergency Medical Services-----	704-920-2600	<i>Revaluation</i> -----	704-920-2178
Alan Thompson, Director		Transportation -----	704-920-2921
Finance -----	704-920-2894	Bob Bushey, Operations Manager	
Susan Fearrington, Director		Veterans Services-----	704-920-2869
		Timothy Tereska, Director	



The Preliminary Annual Budget is published by the  
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