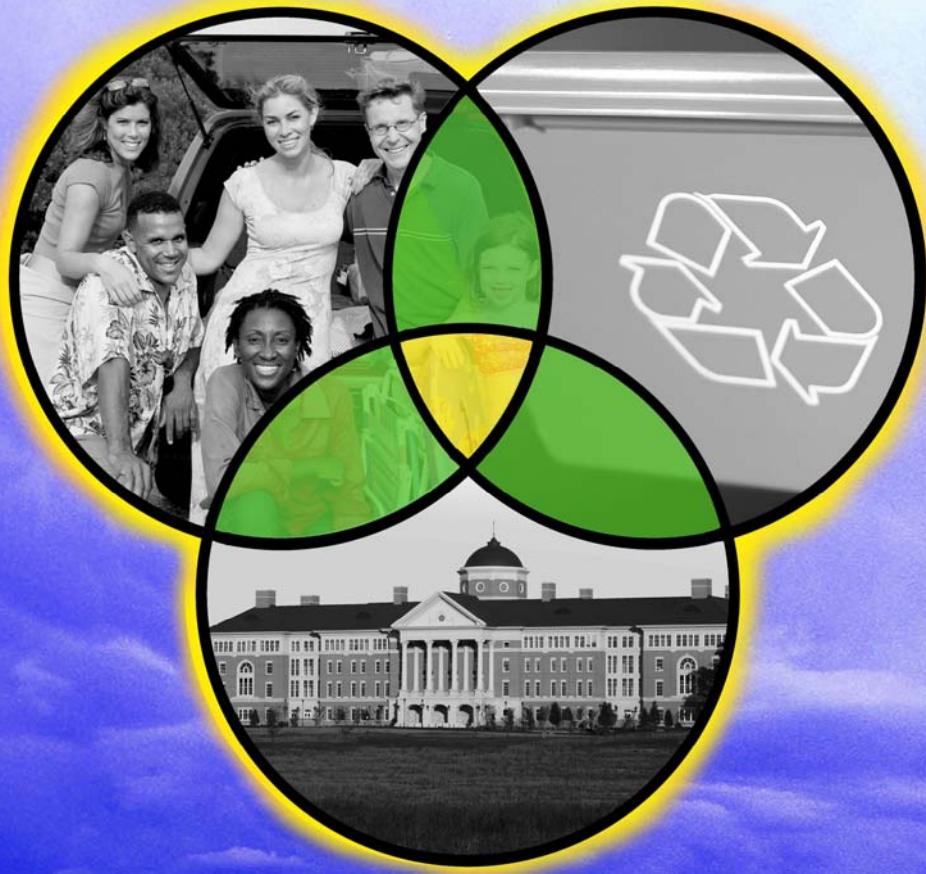


Building A



Sustainable Cabarrus

Fiscal Year 2010 Annual Budget



On the Cover

The commonly accepted definition of sustainability is “meeting the needs of the present without compromising the ability of future generations to meet their own needs.”

When people think about the term “sustainability,” they often think of the environment. The three R’s often come to mind: Reduce, Reuse, and Recycle. However, the environment is just one part of sustainability.

To achieve true sustainability, many organizations are employing the triple bottom line approach. The triple bottom line is comprised of:

1. Social – to recognize the needs of every person
2. Economic – to maintain stable levels of economic growth and employment
3. Environment – to use natural resources wisely and to protect the environment



An even balance between the circles is needed for sustainability. For example, outstanding economic performance at the cost of the community is not sustainable; neither is protecting the environment beyond reasonable means and consequently stunting any economic activities.

If every organization employs the standard of ethical responsibility demonstrated through the triple bottom line approach by modifying current behaviors and policies, it will become possible for future generations to enjoy a healthy, equitable, and prosperous community.

Cabarrus County, as a government and community member, is committed to following the principles of sustainability to ensure a well-run organization capable of meeting the needs of residents and business owners and, in turn, to provide a better quality of life for all who live and work in Cabarrus County.

Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2009-2010

Prepared by
Cabarrus County Finance

John D. Day
County Manager



CABARRUS COUNTY

Board of County Commissioners



Back Row: Privette, White, Carruth. Front Row: Mynatt, Poole.

H. Jay White Sr., (Chairman)

Grace M. Mynatt (Vice Chairman)

Robert W. (Bob) Carruth

Elizabeth (Liz) Poole

Coy C. Privette

Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Cabarrus County
North Carolina**

For the Fiscal Year Beginning

July 1, 2008

A handwritten signature in black ink, appearing to read "Michael R. Bent".

President

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

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Cabarrus County for its annual budget for the fiscal year beginning July 1, 2008.

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 communication 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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Budget Message

May 18, 2009

Honorable Chairman and Members of the Board of Commissioners:

Today's world differs dramatically from the one we lived in a year ago.

Last year's budget message focused on managing the high rate of growth and development in the county and moderating its associated burden on the tax rate and on our quality of life.

This year it will focus on the impacts of revenue shortfalls resulting from the global recession, opportunities realized and opportunities awaiting.

Impact of Reduced Revenues in FY 2010

The proposed general fund budget for FY 2010 totals \$194.5 million, retaining the property tax rate of 63 cents but with revenue projections down by nearly \$12 million from the budget adopted last June (The proposed FY 2010 general fund budget is \$9.3 million less than the current amended budget, which was cut by \$6.1 million in February 2009 to reflect reduced revenues in FY 2009).

Consistent with the Board's prudent and conservative fiscal policies, appropriation of fund balance is not recommended to fill this funding gap. Instead, proposed expenditures are reduced accordingly. These expenditure reductions are targeted to minimize detrimental impacts on service delivery and to avoid layoffs.

Reductions in spending for FY 2010 are proposed nearly across the board, except where prevented by contractual or statutory obligations, and for public school operations (current expense), where spending increases over 2.5%. Total general fund spending is reduced in FY 2010 by about 4.6% compared to the amended FY 2009 budget, or by about 5.8% compared to the FY 2009 budget originally adopted last June.

General descriptions of the reductions in revenues and expenditures can be found in the Budget Summary, beginning on page 31.

Impact of Reduced Revenues in Subsequent Years

Conservative projections suggest general fund revenues will not reach the original FY 2009 forecast until FY 2012. Obviously, a reordering of the county's five year financial plan is required.

If the projections hold true, it will not be possible to avoid a property tax rate increase in FY 2011 without an unfavorable impact on service delivery. Further, the amount of the tax increase will be higher if current plans are realized to finance the construction of four new schools and a high school classroom addition in June, 2009.

Two alternative five year financial plans are presented for the Board's consideration, both with emphasis placed on minimizing property tax rate increases while the recession drags on. Continuation of the operational reductions proposed for FY 2010 left school construction financing and other capital projects as the only significant and controllable variables affecting the tax rate.

One alternative (option A, page 66) calls for financing the construction of two middle schools and a high school classroom addition in June 2009 and financing the construction of two elementary schools in June, 2012. This financing plan calls for capitalizing interest payments for 2.5 years and using cash from the state's school

Budget Message

capital improvement fund (approximately \$2.9 million), lottery proceeds (approximately \$2.7 million) and from mitigation payments from the adequate public facilities ordinance (approximately \$3.9 million). This scenario requires a 1.5 cents tax increase in FY 2011 and another 1.5 cents increase in FY 2012. This plan then holds the tax rate at 66 cents through the FY 2013 revaluation and in FY 2014, allowing for the financing of an additional \$33 million in school construction projects in FY 2013.

The second alternative (option B, page 67) proposes financing all five school construction projects in June, 2009 (again, capitalizing interest for 2.5 years and contributing cash from the same three sources as in the first alternative). This plan results in tax increases of 2 cents in FY 2011 and another 2.5 cents, to 67.5, in FY 2012. The tax rate is then reduced by a penny to 66.5 cents in the revaluation year of FY 2013 and in FY 2014, producing enough revenue to finance school construction projects totaling \$54 million in FY 2013.

With the exception of the school construction projects described above, the two plans include the same five-year capital improvement programs (reduced in scope from the FY 2009 CIP due to funding limitations), beginning on page 73.

Of course, many other scenarios can be developed during the course of the Board's budget deliberations, each with varying results and costs. The staff and I are pleased to assist in developing and reviewing various options proposed by the Board.

Opportunity in Crisis

The financial crisis we find ourselves in demands a reassessment, at all levels, of the way we have conducted business and of the way we have governed. One might argue our national business model has been the Ponzi scheme. And as is true with all Ponzi schemes, they eventually collapse because they depend on ever-increasing levels of growth; that is, they are unsustainable.

We in Cabarrus County are very fortunate that our Board of Commissioners had the foresight and leadership to abandon the Ponzi scheme model before the world financial crisis began and instead embrace a model based on the three balanced principles of sustainability: a healthy environment; a sound, conservative financial position; and social equity. This triple-bottom-line approach tempers the value previously placed upon growth and instead emphasizes conservation and prosperity.

The Board of Commissioners' initiative to build a sustainable community consists of many efforts. Among them are programs in the county organization and retrofits of county facilities to conserve energy and water. Other organizational efforts include maximizing the prevalence of reusable products, minimizing the use of those that are disposable, and purchasing products that contain recycled content when possible and feasible. The county's fleet of vehicles is much more fuel efficient and emits fewer emissions. These measures conserve natural resources and tax dollars.

The Board's sustainable community initiative also includes many outwardly-directed elements: One is a multifaceted approach to developing a more robust local food economy. Another is the use of land use plans and regulations that seek to direct development into the municipalities and encourage rural preservation in the unincorporated areas that lack infrastructure.

A new element to this initiative is recommended for FY 2010: The establishment of a trust fund to support a local food economy and the purchase of conservation easements. Money will come from the payment of deferred taxes on property removed

Budget Message

from the present-use value system, providing a rational nexus between the program and its funding source.

This period of economic contraction and hardship we are in offers additional opportunities to build upon what has already begun. In the absence of the immediate pressures resulting from growth and development, our local governments and businesses can collaborate to better position our community for a greener and more prosperous future, one that focuses on the triple bottom line, is more independent and enjoys some insulation from the volatility and whims of globalization.

One such opportunity is a joint planning effort with the Town of Harrisburg (which follows a very similar and successful effort with Concord). This plan will be completed in FY 2010 and is envisioned to be very broad in nature, planning for and implementing measures aimed at sustainable development patterns and economic development. The Board of Commissioners hopes to engage each local government in the county in similar efforts (see the Board's goals and desired outcomes beginning on page 15).

Another opportunity is found in a newly formed sustainability council, housed at the Cabarrus Regional Chamber of Commerce. This effort provides a forum for business and government to share and collaborate along the path to realizing a positive triple-bottom-line for the community we call home.

Conclusion

While Cabarrus County government hasn't escaped the ravages of the global recession, it is in a much better position to weather it than many other local governments because of the Board of Commissioners' conservative policies and embrace of a sustainable business model.

Spending can be reduced over the next few years (as economic conditions dictate) from previously planned levels without adversely affecting services or burdening our citizens with inordinately high property tax rates.

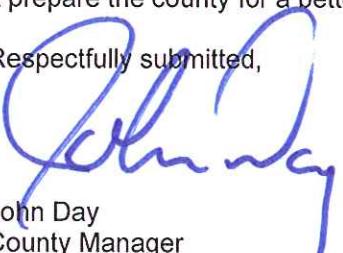
Further, we should find opportunity in crisis and promote collaboration among the governments, businesses, nonprofits and citizens of the county to make us the model for the sustainable community of the future.

I appreciate the efforts of those who contributed to the preparation of the budget, and those of the many county employees who proudly and effectively serve our citizens everyday – I offer them my sincere gratitude.

I especially want to thank deputy county managers Pam Dubois and Mike Downs, budget and performance manager Kalesha Kennedy, assistant finance director Susan Fearnrington, budget analyst Francesca Martin and the county's department directors for their considerable efforts.

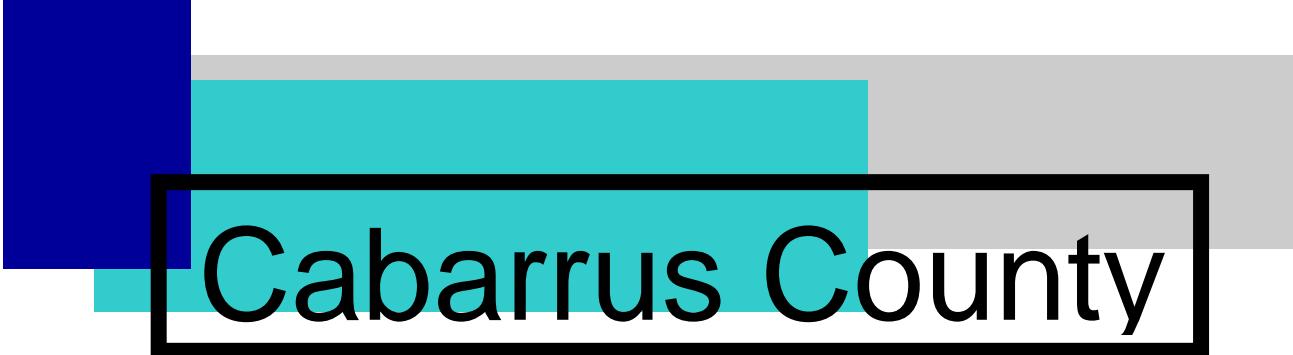
The county staff and I look forward to assisting the Board in its deliberations and helping it prepare the county for a better future.

Respectfully submitted,


John Day
County Manager



Introduction



Cabarrus County

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.

Introduction

Core Values

Integrity

We understand and accept our duty to do the public's business in an open, honest and transparent manner.

Collaboration

As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and stakeholders in the decisions that affect the county's citizens through opportunities to participate with input, education and feedback.

Accountable & Responsible

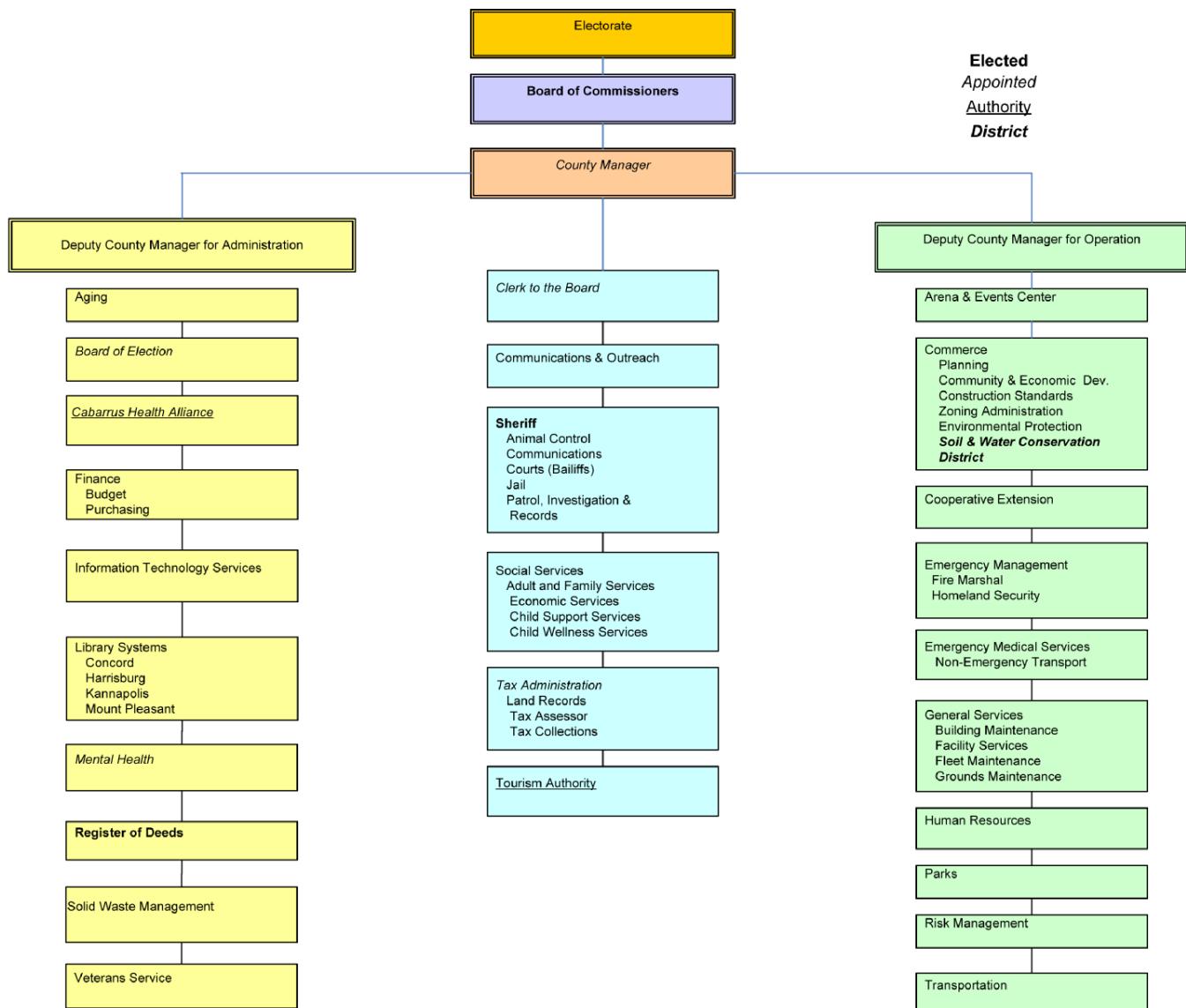
Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses and the community as a whole.

Respect

Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions.

Introduction

Cabarrus County Organizational Chart



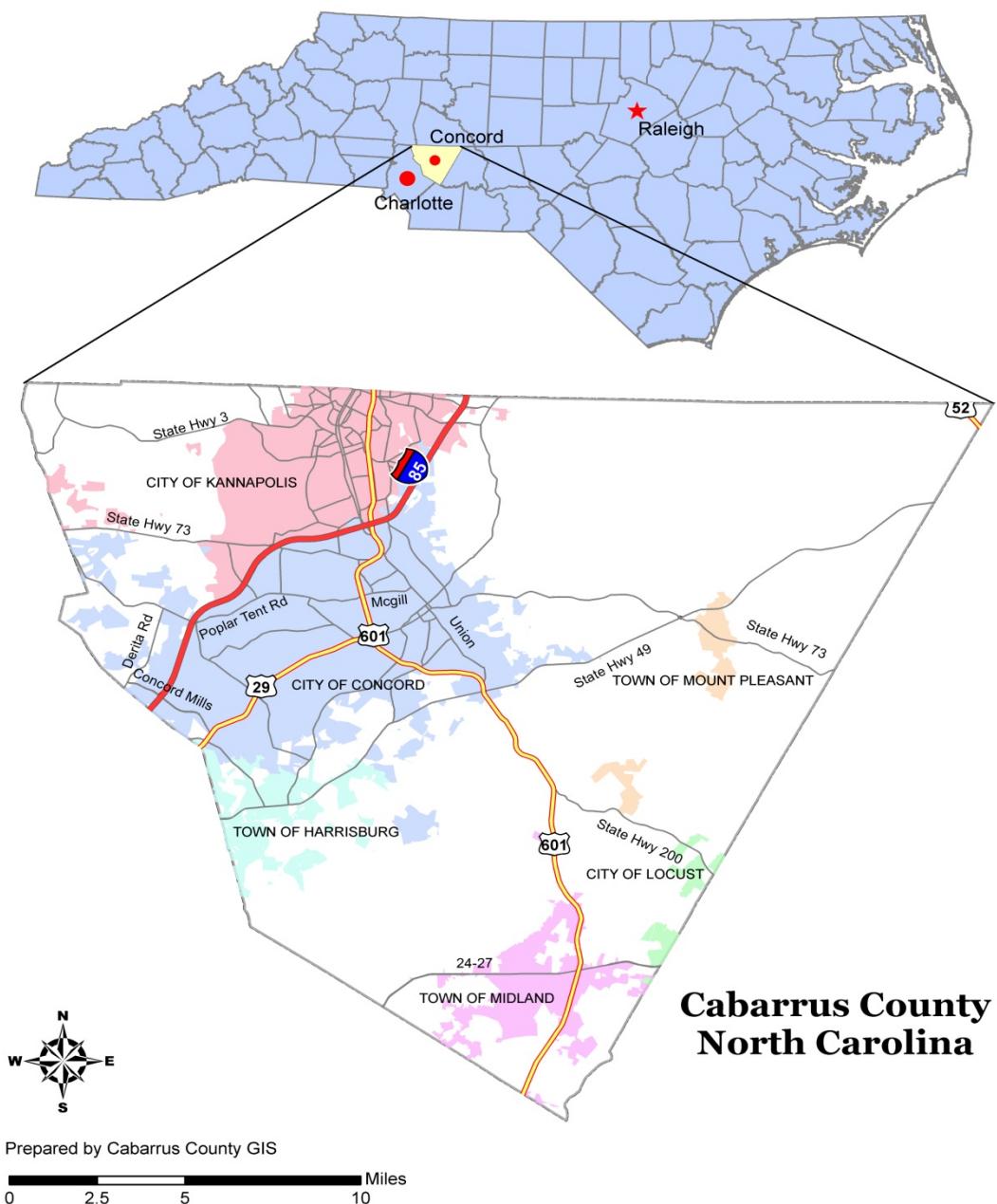
FY 2010 Budget Calendar



Introduction

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 five 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 and Midland are the remaining smaller municipalities located in the County.



Introduction

FY 2010 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
- Legal basis of service – i.e., is it mandated, and if so, at what level
- Mission statement
- Program Description of services and activities provided
- Highlights and changes that are a part of the budget presented
- Major Accomplishments for the current fiscal year
- Performance goals, objectives and related measures for a three-year period
- Expenditures for Personal Services, Operations, and Capital Outlay (prior year “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “ADOPTED” for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “ADOPTED” 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 “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “ADOPTED” for the upcoming fiscal year.

“AMENDED” reflects FY 2009 Budget as of May 18, 2009.

The Adopted Annual Budget Document for FY 2010 contains the following sections:

Budget Message

The Budget Message is the County Manager’s synopsis of the 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.

Introduction

This section contains brief introductory information, the Reader’s Guide, a County profile, and County organizational chart. It also explains the budget process, financial policies and strategic planning processes.

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.

Personnel

This section presents comparative summary level information for FTE data by service area and department for Fiscal Years 2008 through 2010. New positions and personnel changes are also illustrated in this section.

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, Solid Waste Fund and 911 Emergency Telephone Fund.

Five Year Financial Plan

The Five Year Financial Plan section contains a forecast of revenues and expenditures for the five-

Introduction

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.

Service Area Sections

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

Debt Service

The Debt Service section consists of debt service and long-term debt requirements, computations of

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 and Iredell counties, 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 seven 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, Locust, and Stanfield are smaller municipalities in the County. 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. The County serves a population of 164,384. 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

legal debt margin, and other information relating to bonds and leases.

Supplemental Information

Information found in this section includes the Budget Ordinance, statistical/demographic information, a list of acronyms found throughout this book, a glossary, department directory, and an index.

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 six counties located in the Charlotte-Gastonia-Concord, NC-SC Metropolitan

Introduction

Statistical Area (the "Charlotte MSA"), which consists of Anson, Cabarrus, Gaston, Mecklenburg and Union Counties in North Carolina and York County in South Carolina. The Charlotte MSA, which is anchored by the City of Charlotte, is the economic center and the largest metropolitan area in the Carolinas, and its population growth is one of the fastest in the Southeast. Once dependent on agriculture and the textile industry, Cabarrus County is now home to a diverse range of businesses. The Carolinas Medical Center-NorthEast is the County's largest employer, with over 4,000 employees. Companies specializing in building, technology, communications, education, and entertainment call Cabarrus home. The central location is ideal for manufacturers, distributors, retailers, and service providers as well.

A summary of significant recent developments in these industries follows:

Biotechnology In 2005, David Murdock, owner of Dole Food Company, and the University of North Carolina announced plans for the North Carolina Research Campus, a massive scientific and economic revitalization project to be located in Kannapolis. The Campus is located on the former Pillowtex industrial site. The 350 acre campus for biotechnology and nutrition research includes facilities for seven major North Carolina universities. In addition to the research campus components, the project will include new retail and commercial space, a movie theater, and approximately 700 new residential units. The total estimated cost of the Research Campus project exceeds \$1 billion and is expected to create thousands of jobs for Kannapolis and the surrounding area. The first component, the David H. Murdock Research Institute opened in mid-2008. The Center for Agricultural Genetics, which is the future home of NC State University and the Dole Research Institute, and the Nutrition Research Institute also opened mid-2008. Other facilities, including greenhouses, growing fields, the Duke University building, and Medical Office Building are under construction and will be opening within the next two years.

Manufacturing The principal products manufactured in the County include optical fiber, textiles, food, cigarettes, printing and publishing, concrete products, lumber and wood, specialized coloring, fabricated metal and machinery

products, mobile and modular home components, and corrugated packaging.

Philip Morris, Inc.'s cigarette manufacturing plant, which is the largest industrial plant in the County and the largest of its type in the world, was built for an initial cost of over \$400 million, and opened in 1983. A \$400 million expansion was made in 1997 and an additional expansion in the amount of \$200 million was completed in 2004. The company has announced plans to cease the cigarette manufacturing operation here, with plant closing anticipated June 2009. It is unknown at present what will be done with the facility and property.

Corning, Inc.'s fiber optics facility in Midland, which is currently "mothballed," is poised to reopen if the optical fibers market improves. Corning still continues to pay taxes on the property.

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 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); and 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.

Entertainment and Hospitality Another example of the County's diverse economy is Lowe's Motor Speedway (LMS), a major sports and recreational facility which regularly hosts activities that draw over 167,000 people. Each year, LMS hosts nine primary events, including

Introduction

three major NASCAR racing events that extend over a ten-day period for each event. Facilities at LMS include a seven-story office building and conference center topped by a restaurant and private club, which was recently renovated. Expansions include additions to grandstand seating, the construction of condominium units, a dirt track, two new in-field garages, and a new media center.

The new Dragway, a \$60 million NHRA drag strip facility, is situated across 125 acres of Lowe's Motor Speedway property adjacent to The Dirt Track. The zMAX Dragway @ Concord features a 34,000 square-foot starting-line tower with luxury suites and an additional 4,000 square feet of roof access for guests, two pedestrian tunnels under the strip, and a grandstand seating capacity of 30,000. zMAX Dragway @ Concord opened in 2008, hosting the NHRA Nationals races September 11-14.

Hotel and conference centers help attract conference bookings to the area and increases conference-related tourism. Within close proximity to Lowe's Motor Speedway and Concord Mills Mall are world class accommodations and conference centers. Cabarrus County currently has 1,948 area hotel rooms with a 51% average annual occupancy rate of area hotels. Approximately 1,000 new hotel rooms are slated to open in 2009 and 2010 due the increased demand from area businesses and entertainment. Great Wolf Lodge, the largest indoor waterpark in North Carolina, opened March 2009, hosts a 475,000 square foot resort and conference center; Residence Inn a 130 room hotel opened May 2009; Courtyard Marriott, a 123 room hotel, opening Fall 2009; Hilton Garden Inn, a 149 room hotel, opening Spring 2010; and the Hyatt Place, a 306 room hotel, opening Spring 2010. The Embassy Suites Hotel and Conference Center opened in 2006 offering more than 42,000 square feet of event space and 28,800 square foot ballroom and 26 breakout rooms. A second hotel tower is planned for a fall 2010 opening due to unanticipated success.

Retail In 1997, The Mills Corporation and 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, which 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. Surrounding development has occurred on Bruton Smith Boulevard, making the area a popular retail and restaurant destination for the entire MSA.

The Northlite Center, in the northern part of the county, is anchored by Sam's Club, Wal-Mart, Kohl's, and Hobby Lobby.

Harrisburg Town Center is a 100-acre mixed use development on Highway 49, which includes a mix of residential units with 500,000-square feet of office and retail space.

Moss Creek is a mixed-use project on 500 acres at Highway 73 and Odell School Road. Development includes 1,400 housing units, an elementary and middle school, and 200,000 square feet of office/retail space.

Afton Ridge Center retail area opened in the Fall of 2006 and includes a Super Target, Marshall's, Best Buy, Dick's Sporting Goods and other retail stores and restaurants. This center is located at the intersection of I-85 and the Kannapolis Parkway (Exit 54).

Industrial and Business Parks A variety of other industrial and business parks located throughout the County have provided additional focus points for economic development. For companies investigating new operations or expansions in the Charlotte area, these parks provide alternatives to sites in Charlotte or Mecklenburg County. Public utility service is widely available to these parks. Following are brief descriptions of several of these parks.

Z-Max Industrial Park Z-Max Industrial Park in Harrisburg (developed by an arm of Lowe's Motor Speedway), has been expanded with a second road for further industrial development. It is served by rail and all utilities.

Copperfield Business Park 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

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medical offices, a pharmacy and a shopping center. A recent addition is the opening of the Northeast Outpatient Surgery Center. Copperfield Business Park opened a new interchange on I-85 and in 1994 completed a five-lane connector road to link the business park with the interchange. A 102-unit Hampton Inn and a Cracker Barrel Restaurant, along with other convenience-type developments, have also opened in the park. ACN Communications moved its world headquarters to Concord December 2008. The telecommunications direct-sales company occupies a 140,000 square foot office building that combines all of their existing facilities into one at a cost estimated to be approximately \$18 million.

International Business Park In early 1991, the Oiles America Corporation, a Japanese company, opened a manufacturing plant for self-lubricating bearings on approximately 25 acres in the International Business Park, which also is located near an interchange on I-85. They completed an expansion of the facilities in 1997 and currently employ 82 persons. In 1991, Pass & Seymour Legrand, 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. Pass & Seymour Legrand employ approximately 425 persons at this site. The owners of the International Business Park actively pursue private investment from around the world. 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 approximately 94 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 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 575 persons.

In addition, Bonitz, a flooring contractor, opened a new 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 new headquarters to Concord in September 2006 to expand office space and offer new services to clients including mediation and hosting focus groups. The new facility was designed by BJW Architecture another firm of the International Business Park. The agency serves clients regionally and nationally in industries such as healthcare, real estate/economic development, food services, construction and government.

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

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

Concord Regional Airport/Airport Business Park The City of Concord continues to develop a general aviation reliever airport on approximately 850 acres adjacent to I-85. This facility, known as Concord Regional Airport, has a 5,500 foot paved (currently being expanded to 7,500), fully instrumented runway with control tower, which can accommodate all corporate and commuter aircraft. Flight operations began at the airport in September 1994. The total cost for the airport was approximately \$27 million, which was

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paid for using City funds (4%) and State and Federal grant funds (16% and 80% respectively). Concord has completed the construction of 67 T-hangars and 4 large conventional storage hangars at the airport since the summer of 1995. The airport currently has 170 aircraft based at the airport with an estimated total value of \$100 million.

The City contracted for a full-time air traffic control tower in September of 1998 to enhance aviation traffic safety. The airport has a full aircraft maintenance facility, three flight schools, four aircraft charter services, a full-time medical officer, aircraft detailing, four airfreight providers, and a helicopter radio platform service. The City proposes to construct additional conventional hangar space to accommodate the tremendous demand for aircraft basing at Concord Regional Airport. Additional basing will increase revenues from storage and fuel sales. An Airport Business Park has been built, along with access roads, to service other revenue generating acreage adjacent to the airport on the west side. Construction of a 120,000 square foot mixed-use office and light industrial building has been completed. This complex houses the Roush Racing World Headquarters.

West Winds Industrial Park The first phase of the West Winds Industrial Park, located directly across from the airport entrance, is complete, and an 18,000 square foot mixed office/industrial space has been completed. Also completed in the Industrial Park is a 45,000 square foot NASCAR research and development center to research new safety methods. A 40,000 square foot speculative building is available, as well as additional land development.

University Research Park The County's close proximity to Charlotte and the University of North Carolina at Charlotte with its University Research Park, home to IBM and Verbatim, has fueled strong residential and commercial growth. The

University and the University Research Park each lie within five miles of the county limits.

Midland Business Park In Midland, 600 acres have been developed for a business park, complete with rail access. Corning Incorporated's facility, although unoccupied at present, is located here, as well as the British Oxygen Company, a processor and distributor of atmospheric gases. Over 250 acres remain available for development.

Kannapolis Gateway Park The City of Kannapolis and Mark Pierce Poole Properties, Inc., a Charlotte real estate development firm specializing in industrial, retail and office properties, constructed a speculative industrial building in the Kannapolis Gateway Business Park which is now occupied by a distribution firm. The 85-acre park is located one mile from an interchange on I-85 and will feature approximately 753,000 square feet of industrial space and 12 acre retail center. At this time, less than 10 of the 85 acres remain available.

The county's growth is attributable to the county's position in the Charlotte metropolitan region. Additional growth is also found in the small business community, with the help of Business Expansion and Retention, a program of the Cabarrus County Economic Development Corporation.

The Cabarrus Economic Development Corporation, which operates with a full-time staff, serves as the primary recruiting and marketing entity, as well as an avenue for research and GIS capabilities for both established businesses and prospective businesses. Due to the availability of sites within commercial and industrial parks with all municipal services available and being located near major highways and interstates, the County expects continued strong economic development in the area.

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 destination for the County and its departments. The plan ensures measurable outcomes to guide

progress in the years to come. Through this initiative, County departments will implement strategies and performance measures to achieve these Board-directed goals in addition to identifying budget, policy, resource and timeframe

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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.

In January 2007, the Board developed the County's mission, core values, vision and goals. The mission defines the County's purpose and explains its roles in terms of its services, customers or clients, and intended outcomes. 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 core values are the essential beliefs and principles that determine how the County lives out its mission and provides guidance and inspiration for the people who work for the County. Board members identified four core values to guide how county government should carry out its mission:

Accountable and Responsible – Our decisions will be based on facts and a full understanding of the matters before us, including the implications for individuals, businesses and the community as a whole.

Collaborative – As individuals, we will engage each other during the decision making process. Collectively, we will cooperatively engage other governing bodies, the community and stakeholders in the decisions that affect the county's citizens through opportunities to participate with input, education and feedback.

Integrity – We understand and accept our duty to do the public's business in an open, honest and transparent manner.

Respect – Healthy debate and diversity of opinion is expected and encouraged, requiring a high level of civil decorum in all our discussions.

The vision for the County shows its path into the future and describes the special character of the County so that the Board of Commissioners and County staff may all pull in the same direction and toward the same goals. This is 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.

This past year, the Board of Commissioners placed extra emphasis on developing and refining the County's long-range and short-term goals. In March 2008, 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 1-year, 2-year, and 3-to 5-year outcomes for each goal statement. These outcomes include initiatives that will support and achieve each goal.

The Board of Commissioners finalized these five goals and identified these specific outcomes:

GOAL 1: Preserve and enhance the quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs.

YEAR 1 Specific Outcomes:

- Approve a financing plan to fund the school systems' five-year critical needs.
- 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".
- Set the tax rate at a level that raises sufficient revenue to meet County needs and goals.
- 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.

YEAR 2 Specific Outcomes:

- Work with the school boards to determine any advantages in offering more distance learning classes.
- **YEAR 3-5 Specific Outcomes:**

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- Develop a single comprehensive plan which focuses on sustainability efforts and defines areas for future utility extensions, land uses and densities, annexations, road and other transportation improvements, school construction and other public improvements to be adopted by the County, all municipalities, the school systems and WSACC.

GOAL 2: Achieve community-wide preparedness to protect public safety, respond to routine and catastrophic events, and maintain and restore the well-being of all residents.

YEAR 1 Specific Outcomes:

- Complete the National Incident Management report, assess the fire suppression response in the unincorporated areas, identify short comings and provide recommendations for improvement.
- Ask all public safety agencies in the County to assess training facility needs and develop a plan to meet those needs.
- Hold an extensive work session for information gathering and strategy development in the area of emergency management.

YEAR 2 Specific Outcomes:

- Develop a systematic way to provide a centralized 911 call center.

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.

YEAR 1 Specific Outcomes:

- Participate in continuing education opportunities for members of the Board of Commissioners to achieve competencies as needed.

YEAR 2 Specific Outcomes:

- Identify the maximum water capacity available in the County and forge an agreement with all jurisdictions to reserve an agreed-upon percentage for emergencies or unplanned needs

- Institutionalize a joint school facilities planning and construction committee. Collaborate with the school boards to develop cost-effective and comprehensive construction standards.
- Replace the three current 911 communications center with one countywide, consolidated 911 communications center.

YEAR 3-5 Specific Outcomes:

- Study any benefits of combining all waste and recyclables collection throughout the county under one consolidated contract.

GOAL 4: A fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

YEAR 1 Specific Outcomes:

- Create a diverse committee to identify the education needs of the Latino population and the impact on the public school systems.
- Work in collaboration with all local elected officials and the general public to create an overall vision for ways to handle growth in the County by addressing areas identified in the first Growth Summit.
- Hold an extensive work session for information gathering and strategy.

GOAL 5: Ensure that all citizens have equal opportunity and access to education, health care, and economic prosperity and encourage citizens to fulfill their potential and contribute to their community.

YEAR 1 Specific Outcomes:

- Hold an extensive work session for information gathering and strategy development in the area of communications and outreach.

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YEAR 3-5 Specific Outcomes:

- Use the new Community Needs Assessment to guide a collaborative community effort to meet healthcare deficiencies and possibly develop a cooperative health clinic operated by a collective of employers.

During FY 2010, **YEAR 1 Outcomes** will continue

to be reviewed and updated, **YEAR 2 Outcomes** are expected to be met, and strategies are expected to be approved for 25% of the **YEAR 3-5 Outcomes**.

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.

LONG-TERM FINANCIAL PLANNING

As part of the annual budget development process, the County re-examines and updates the Capital Improvement Plan (CIP). The CIP is a five-year plan which projects capital needs and expenditures. It details estimated costs, project descriptions and funding sources for capital projects. The CIP generally addresses capital assets with a value greater than \$100,000 and a useful life longer than five years. The CIP is readopted annually.

The County also develops a Five Year Financial Plan – a forecast of revenues and expenditures for a five year period beginning with the proposed budget for the upcoming fiscal year. The purpose of the Five Year Financial Plan is to ensure that the County's commitments, obligations and anticipated needs are met in a fiscally sound

manner. The basis for the forecast is the then-current fiscal year. Forecasts for subsequent years rely on previous year expenditures and revenues as a starting point. Increases and decreases are itemized.

The County acknowledges pay-as-you-go financing as a significant capital financing source, but recognizes that debt issuance is sometimes the most appropriate financing structure for a capital project. Current debt obligations as well as planned debt issuance are also factored into the County's long term financial planning.

There are separate sections for the Capital Improvement Plan, Five Year Financial Plan and Debt Service contained within this document.

CABARRUS COUNTY 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)).

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Revenue Policy

The County seeks to implement a diversified taxing policy that will ensure reasonable stability for operation at continuous service levels, but that will provide elasticity necessary for responding quickly to increased service demands due to new development. Revenue management includes within its focus an ongoing process for reviewing and analyzing each revenue source to ensure that proceeds from each source are at an optimum level. Projected revenues will be estimated conservatively and will be based on historical trends, growth patterns, and the economy. To meet these objectives the County observes the following guidelines:

Ad Valorem Tax

As provided by the North Carolina Local Budget and Fiscal Control Act, estimated revenue from the Ad Valorem Tax levy will be budgeted as follows:

- a. Assessed valuation will be estimated based on historical trends and growth patterns in a conservative manner.
- b. The estimated percentage of collection will not exceed the percentage of the levy actually realized in cash as of June 30 during the preceding fiscal year, in accordance with state law.

The tax rate will be set each year based on the cost of providing general governmental services and paying debt service.

User Fees

The County sets fees that will maximize user charges in lieu of ad valorem taxes for services that can be individually identified, and where the costs are directly related to the level of service. This objective is in keeping with the Commissioners' goal that growth should pay for itself, and not place a burden on current residents who do not use the service. Emphasis on user charges over ad valorem taxes results in the following benefits:

User charges are paid by all users, including those exempt from property taxes.

User charges avoid subsidization in instances where the service is not being provided to the general public.

User charges are a means of rationing the provision of certain services. User charges for certain services can be justified on the basis of equity and efficiency, by producing information on the demand level for services and by helping to make the connection between the amount paid and the service received.

Grant Funding

Staff will pursue opportunities for grant funding. Application will be made after a grant is evaluated for consistency with Commissioners' goals and objectives.

Other Revenue

All other revenue will be programmed through the annual budget process to meet County Commissioners' goals and objectives.

Expenditure Policy

Expenditure budgets are reviewed by staff, the Budget Officer, 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.

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Payroll will be in accordance with the requirements of the Fair Labor Standards Act. Overtime and benefit payments will be made in accordance with the County's Personnel Ordinance.

Reserve Policy

In accordance with state statute, appropriated fund balance in any fund will not exceed the sum of cash and investments minus the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts.

The County will maintain an undesignated fund balance that exceeds eight percent (8%) 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, 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 undesignated fund balance equal to 15% of general fund expenditures; and
3. Upon the completion of the annual audit of the County finances, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund, where it will be used to reduce reliance on debt financing for capital projects, thereby saving taxpayers money by reducing interest payments on financing instruments.

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.

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.

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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 both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the Comprehensive Annual Financial Report (CAFR), as well as maintenance of accountability of assets.

An annual audit will be performed by an independent public accounting firm which will issue an opinion on the annual financial statements, with a management letter detailing areas that need improvement, if required.

Full disclosure will be provided in all regulatory reports, financial statements, and bond representations.

The County will establish and maintain an inventory of fixed assets to account for the County's property. Reports of these inventories and depreciation of all fixed 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.

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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.

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.

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A review of the financial condition and registrations of qualified bidders will be conducted by staff. Any financial institution and/or broker/dealer not supplying requested information may be removed from the list by the Finance Director.

The County is empowered by North Carolina G.S. 159-30(c) to invest in the following types of securities:

Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States.

Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.

Obligations of the State of North Carolina

Bonds and notes of any North Carolina local government or public authority.

Fully collateralized certificates of deposit issued by any bank or savings and loan organized under the laws of the State of North Carolina.

Prime quality commercial paper bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligation.

Bankers acceptances of a commercial bank or its holding company provided that the bank or its holding company is either (i) incorporated in the State of North Carolina or (ii) has outstanding publicly held obligations bearing the highest rating of at least one nationally recognized rating service and not bearing a rating below the highest by any nationally recognized rating service which rates the particular obligations.

Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under this subsection

and that said fund is certified by the Local Government Commission.

Evidences of ownership of, or fractional undivided interest in, future interest and principal payments on either direct obligations of the United States government or obligations the principal of and the interest on which are guaranteed by the United States, which obligations are held by a bank or trust company organized and existing under the laws of the United States or any state in the capacity of custodian.

Repurchase agreements with respect to either obligations of the United States or obligations the principle of and the interest on which are guaranteed by the United States if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

All transactions, including collateral for repurchase agreements, entered into by the County will be conducted on a delivery-versus-payment basis. Securities will be held by a contracted third party custodian designated by the Finance Director and evidenced by safekeeping receipts.

The County will diversify its investments by institution. With the exception of U.S. Treasury securities and agencies and authorized pools, no more than 35% of the County's total investment portfolio will be invested with a single security type or with a single financial institution. It is desirable to diversify by security type; however, if the yield is higher, more than 35% of the County's total investment portfolio may be invested in the same security type.

To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered to avoid undue concentration of assets in a single maturity range, however, the County will not directly invest in securities maturing more than five (5) years from the date of purchase. The County may collateralize its repurchase agreements using longer-dated

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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. This shall serve as the County's investment policy.

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 beginning of each fiscal year, a cost of living allowance will be applied to salaries based upon the Consumer Price Index increase for the past calendar year, with the adjustment rounded down to the nearest ½ percent.

Market Comparison of Salaries: Salary studies will be conducted every two years during the first half of the fiscal year by outside consultant(s) in order to maintain a pay scale that is consistent with like jobs in the surrounding area and in similar governmental entities, with the recommended and approved changes being effective in the first full pay period in the following January.

401K Plan: A five percent 401K contribution for non-law enforcement employees will be granted, thus providing them the same benefit as mandated by the State for law enforcement employees.

Introduction

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 the point of 3/21/94 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 ADOPTION PROCESS

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 a proposed 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 proposed 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, Workers Compensation Fund, and Health Insurance Fund. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

Introduction

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 to transfer moneys from one appropriation to another within the same fund, subject to such limitations and procedures as it may prescribe. These limitations and procedures are incorporated into the Budget Ordinance, and summarized in the following paragraphs.

Department heads may make transfers of appropriations within a department with the approval of the Finance Officer. The County Manager may transfer amounts between objects of expenditures and revenues within a function without limitation. He may transfer amounts up to \$100,000 between functions of the same fund. He may also 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.

The Finance Officer may 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.

The Manager or Finance Officer may transfer amounts from the Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan adopted for the current fiscal year. The Manager or Finance Director may adjust debt financing from estimated projections to actual funds received. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match. All other changes require the special approval of the Board.

Introduction

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 2010 Budget Process Calendar:

December Budget and Capital Improvement Program (CIP) materials are distributed to all departments.
ew the preliminary budget.

The Board of Commissioners hold a public hearing at a date to be

January	Departmental staffs formulate service level and performance objectives and determine financial resources required to achieve them. Capital Improvement requests are submitted to the Budget Manager for review.
Feb/March	Department directors present their budget and CIP requests to the budget staff and County Manager.
	Finance Director prepares revenue projections.
	Budget staff reviews departmental budget requests and prepares recommended budget based on available financial resources.
April	County Manager and budget staff finalize preparation of preliminary budget.
May/June	Copies of the budget are available at the Finance Office and at the Cabarrus County libraries in Concord, Kannapolis, Harrisburg and Mount Pleasant. Budget is presented to the Board of Commissioners at a scheduled meeting in May.
	Budget work sessions are held in late May and early June to review and determine in June and adopt the annual budget at their June 2009 meeting, or no later than June 30

Introduction

FUND STRUCTURE

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, liabilities, 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:

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:

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 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 – 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.

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

Capital Reserve Utility – This fund accounts for the collection of utility assessment fees and the payment of water line improvement projects.

Small Projects Fund – This fund accounts for the collection and appropriation of general fund revenues and federal and state grant funds received specifically for use by the appropriate County departments who has received the funds.

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.

Adequate Facilities Fund – This fund accounts for the collection and appropriation of Adequate Facility Fees for school facilities, land, architect, improvements or furniture and fixtures at the discretion of the Cabarrus County Board of Commissioners.

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

Cabarrus Parks and Recreation Commission Expendable Fund – This fund accounts for the activities associated with contributions and/or grants for parks and recreation activities.

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

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.

Introduction

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.

Capital Projects Fund – This fund accounts for various renovation and construction projects within the County.

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

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

School Construction Fund – This fund accounts for the planning, design, construction, and/or renovations of schools financed through various debt instruments.

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.

School Bond Fund – This fund accounts for the planning design, construction, and/or renovations of schools financed through citizen approved General Obligation Bonds.

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 Descriptions:

Workers Compensation – This fund accounts for the administration and operation of the County's and other agencies' workers' compensation self-funded insurance.

Self-Insured Hospitalization – This fund accounts for the administration and operation of the County's and other agencies' employee hospitalization and life insurance.

FIDUCIARY FUNDS

Trust and Agency Funds – These funds are used to report assets held in a trustee or agency capacity for others and, therefore, cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, private-purpose trust funds, and agency funds.

Individual Fund Descriptions:

Kevin Pugh Expendable Trust Fund – This fund accounts for awards being distributed to a new and senior officer for outstanding service each year.

Foster Care Scholarship Expendable Trust Fund – This fund accounts for donations received and disbursed for foster children activities

Special Separation Allowance Pension Trust Fund – This fund accounts for the

Introduction

accumulation of contributions to and payments for retirees for the special allowance benefits.

Department of Social Services Agency Fund – This fund accounts for moneys held by the Department of Social Services as agent for various individuals who are incapable of managing their own financial affairs.

Work Over Welfare Agency Fund – This fund accounts for moneys held by Department of Social Services as agents for various individuals who are participating in a work program in lieu of receiving AFDC/Food Stamps.

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

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.

Fines and Forfeitures Fund – This fund accounts for the collection of penalties and the required disbursement to the local school systems and to the State of North Carolina.

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

BASIS OF BUDGETING AND ACCOUNTING / BUDGETARY CONTROL

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.

Budgetary Control

Formal budgetary accounting is employed as a management control for all County funds. Each fiscal year, an annual budget ordinance is adopted and amended as required. Project budgets spanning more than one fiscal year are adopted or amended as required for specific revenue and capital project funds such as Community Development Block Grant (CDBG) and school construction.

Budgetary control is exercised at the departmental level with the adoption of the budget by the Board of Commissioners and at the line item level through account controls. The newly adopted budget is implemented on July 1. Throughout the year, the Finance Department and the County Manager's office monitor expenditures and revenues. The budget may be amended at any time after adoption during the fiscal year by the Board of Commissioners, and with limitations, by the County Manager.

The Finance Department ensures that all purchasing and payment procedures are performed correctly. This office also reviews all contracts and capital outlay requests to determine that sufficient funds are available.

The following sections include information regarding the FY 2010 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.

Budget Summary

Cabarrus County appropriates budgets for the following funds: General Fund, Solid Waste Management (Landfill) Fund, the 911 Emergency Telephone Fund, Arena and Events Center Fund, Workers Compensation Fund, and the Health Insurance Fund. Information found in this section is presented on a summary level—details are provided on the Program Summary pages within the various service area sections of this document.

The FY 2010 Adopted Budget totals \$205,391,176. This total represents a decrease of \$12 million, or 5.51% below the FY 2009 budget as amended.

General Fund expenditures are budgeted at \$194,380,711, a 4.64% decrease over the FY 2009 amended budget.

The Solid Waste Management (Landfill) Fund budget totals \$1,595,914, a decrease of 59.26% below the current year's amended budget.

The 911 Emergency Telephone Fund has a budget of \$841,230. Although this is not a new fund, it

had previously been a multi-year fund. This is the second year for an annual budget.

Expenditures in the Arena and Events Center Fund are decreased to \$1,672,321, or approximately 18.74% less than the current year. This fund includes the County Fair as well as the Arena, which is managed under contract with a private management company, SMG.

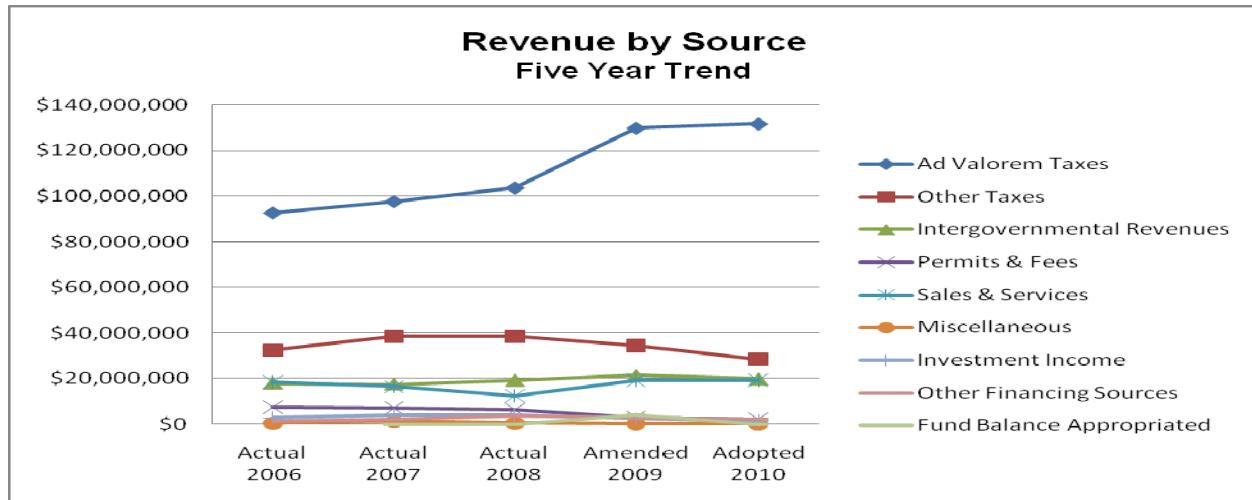
This is the first year both the Workers Compensation and Health Insurance funds are part of the annual budget for the first year as required by section 159-13.2, of the Local Government Budget and Fiscal Control Act. The Workers Compensation Fund is budgeted at the FY 2009 amended budget level of \$675,000. Health Insurance expenditures are budgeted at \$6,226,000, a .42% increase above the FY 2009 budget as amended. These funds were previously budgeted as multi-year funds.

REVENUE SUMMARY

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

Revenue by Source	Actual 2006	Actual 2007	Actual 2008	Amended 2009	Adopted 2010
Ad Valorem Taxes	92,563,868	97,598,930	103,618,369	129,936,482	131,794,434
Other Taxes	32,478,765	38,515,008	38,472,739	34,453,497	28,520,243
Intergovernmental Revenues	17,987,350	17,531,824	19,274,034	21,364,590	19,817,350
Permits & Fees	7,429,265	6,960,550	6,372,360	3,012,342	2,182,195
Sales & Services	18,468,954	16,431,760	12,303,572	19,252,088	19,340,264
Miscellaneous	506,357	1,214,976	540,035	306,564	149,421
Investment Income	2,708,057	4,021,471	3,878,590	2,271,000	1,288,832
Other Financing Sources	1,361,664	2,223,560	3,693,897	2,894,515	2,298,437
Fund Balance Appropriated		-	-	3,875,707	-
	173,504,280	184,498,079	188,153,596	217,366,785	205,391,176

Budget Summary



The County receives revenue from many sources. These revenues can be affected by an array of external factors. In the past before the onset of the current economic downturn, being a part of the Charlotte MSA benefited Cabarrus County, in that during national and state declining economic conditions, the County continued to experience economic growth which enabled continued increases in revenue sources such as sales tax, property tax, etc.

As a direct result from current economic conditions, FY 2009 and FY 2010 have created fiscal challenges. February 2009, the Board of Commissioners instituted an across the board 2.9% or \$6.1 million fiscal adjustment. The projection of revenues for FY 2010 are based on flat property tax growth, a decline in sales tax as a result of Medicaid reform and 2% decline in market conditions; reductions of permits and fees based on Building Inspections and Register of Deeds activity; reduction in interest on investments due to declining interest rates; and removal of all one time revenues from the current FY 2009 budget.

To estimate revenue for the coming year, the County Manager and Finance Department consult with the Tax Administrator and other department heads. County collection trends over the past several years, anticipated growth, and any known external factors that may come into play, are all considered in finalizing revenue projections.

Overall, the County has a fiscally strong bottom line, with a balanced diverse economy, and commitment to conservatism and strategic focus in

its approach to evaluating both revenue and expenditures for fiscal solutions.

Revenue sources have been grouped into the following eight categories:

Ad Valorem (Property) Taxes

Ad valorem (property) tax revenue is based on a tax rate of \$0.63 per \$100 of assessed valuation, the same rate in effect for FY 2009. The total taxable property value is estimated at \$20,991,109,000, an increase of .25% due to growth of new construction. This includes \$1.4 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statutes require that estimated percentage of property tax collections cannot exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on that requirement, a collection rate of 89.53% was applied to tax calculations on motor vehicles and 98.99% on all other property, for a combined rate of 98.16%.

Current year property tax revenues, excluding motor vehicles, are estimated at \$122,409,805 or 1.85% over FY 2009 amended budget. Motor vehicle taxes have been budgeted at \$7,532,629 or a 3.05% increase from FY 2009.

Property tax revenues are generally estimated 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.

Budget Summary

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. Property tax valuations have shown steady growth over the past several years, however the current local and state economy have caused values to grow insignificantly.

Other revenue items included in the Ad Valorem Taxes category include delinquent taxes and tax interest. All ad valorem budget estimates are based on actual value, along with current and prior year actual collections, and are only budgeted in the General Fund. Total revenues in this category are projected at \$131,794,434, which represents a 1.43% increase above the FY 2009 budget. These revenues account for 64.17% of total revenue in the FY 2010 budget.

Other Taxes

Overall, revenues from other taxes are projected at \$28,520,243, a decrease of 17.22% over FY 2009. This category consists primarily of sales taxes, but also includes cable franchise fees, gross receipts tax, disposal tax on white goods, and in previous years, occupancy tax. Sales taxes are collected by the State and then returned to the County, less a collection fee, which is deducted before allocations are made. There are four separate sales taxes. The proceeds of the 1% sales tax (Article 39) collected in Cabarrus County are all returned to the County (i.e., based on point-of-sale). The proceeds of the two ½% sales taxes (Article 40 and Article 42), on the other hand, are allocated among all the state's counties based on the portion of the state's total population that resides there. The third one-half cent (1/2 cent) sales tax (Article 44), that went into effect July 1, 2003, does not apply to sales on food for home consumption.

Legislation enacting Article 44 also provided for a hold harmless provision for those local governments whose expected Article 44 receipts do not replace their repealed state reimbursements. New legislation (H1473) has since been enacted for the State to assume Medicaid costs from counties. To assume this cost, the State is taking proceeds of Article 44. In October, 2008, the County conceded one-half (or ¼ cent) to the State. In October 2009, the

remainder of Article 44 will be assumed by the State, which is the reason for the decrease in this Other Tax revenue category this year. In lieu of the Medicaid swap, Article 42 will be converted to a point-of-sale based tax October 2009.

Sales tax revenue estimates are projected utilizing the historical collections along with state provided estimates. This is a very volatile revenue source based on the current economy of the community and other communities within the state. The County keeps a history of sales tax revenues collected over the past several years for estimation purposes and historical trends. 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 \$27,885,243, a 17.62% decrease from FY 2009. The overall decrease is attributable to loss of Article 44 effective October 2009 and a 2% overall decrease due to economic conditions. Two factors influence normal growth in sales tax. The first is growth in retail sales and the second is the method of distribution. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole, so a change by one will impact all the others.

Sales taxes, franchise fees and gross receipts taxes are budgeted in the General Fund. White good disposal taxes are found in the Landfill Fund, and occupancy taxes were in the Tourism Fund in previous years when it was a budgeted fund of the County. All budget estimates are based on current and prior year actual collections. This category comprises 13.89% of total revenues.

Intergovernmental Revenues

This category represents 9.65% of total revenues and consists primarily of state and federal grants for human services activities, but also includes other state and federal grants, and governmental revenues not related to grants. The FY 2010 budget of \$19,817,350 reflects a 7.24% decrease above the current year amended budget. The largest revenue source in this category is state

Budget Summary

and federal assistance for the Department of Social Services.

Permits and Fees

Permit and fee revenues are anticipated to decrease 27.56% over the current year budget to \$2,182,195. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees. Register of Deeds fees for the recording and dissemination of records have been less than expected in the current year and are projected for \$1.15 million for next year due to the slowing economy. Likewise, Construction Standards building inspection fees are projected to decrease to \$860,000 for the same economic reasons. Solid Waste Franchise fees are budgeted in the Landfill Fund at \$25,000. The remainder is found within the General Fund. All budget estimates are based on prior and current year actuals. This category accounts for 1.06% of total revenues.

For the Register of Deeds fees (recording of documents), the largest collection in recording of documents revolves around the sale of property or the refinancing of a mortgage. Fees have declined 53.08% as of the third quarter ending April 2009, compared to the same point in time in FY 2008. For Building Inspection fees (fees collected on the construction of a new house/facility or an addition to the like), historical trends are kept to evaluate this revenue source but it's also estimated based on the number of building permits issued each year. As of the third quarter ending April 2009, building inspection revenues have also decreased to unanticipated levels of 34.86% and 41.65% in the number of permits issued compared to the prior fiscal year. In a growing community such as Cabarrus whose building permits generally increase each year in a healthy economy, it benefits the County to look at both historical trends plus current activity. Analyzing these factors contributes to revenue collections and are used to project the revenues for the annual budget process.

Sales and Service

Sales and Service revenues are derived from a wide variety of sources. They represent fees collected by various departments for goods and services rendered by them to the public, other

governmental departments, or to other governments. Examples within this category include landfill tipping fees, EMS transport fees, various recreation program participation fees (including the County Fair) and Medicaid case management reimbursement.

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

Revenues in this category are projected at \$19,340,264, a .46% increase from the amended FY 2009 budget. This category makes up 9.42% of the total budget. These revenues are found in all funds.

Investment Earnings

Investment earnings are revenues earned on idle money held by the County for investment. Total investment income is expected to experience a decrease of 43.25% below FY 2009 budgeted levels. The \$1,288,832 amounts to 0.63% 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 decrease at unanticipated lower levels than in the past years. The amount of idle funds fluctuates, with all fund balance above 15% of operating expenses transferred to a Capital Reserve Fund after year end. Although these funds are also invested, the earnings are credited to that multi-year fund. As the market rebounds, the County can expect to earn more on these idle 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

Budget Summary

from the sale of fixed assets. The FY 2010 budget for miscellaneous revenues totals \$149,421 or 0.07% of the total budget. This budget is amended during the fiscal year to appropriate donations and grants as they are received.

Other Financing Sources

Other Financing Sources total \$2,298,437 or 1.12% of the budget. This category includes inter-fund transfers and fund balance appropriations. In the General Fund, \$72,816 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position and \$1,200,000, is from a Capital Project Fund for funding of several capital improvement projects. The Arena Fund is projected to receive a contribution of \$100,000, from the Tourism Authority and \$925,621, from the General Fund, which includes several maintenance projects and \$40,000, for planning and design of a 10,000 square foot storage facility for Cabarrus County Arena, Fair, and General Services equipment.

Fund Balance

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. Fund balance may be reserved for specific uses, such as special revenue funds, where fund balance may only be used for a designated purpose. On June 14, 2005, the Board of Commissioners formally adopted a policy defining acceptable uses and establishing levels of undesignated fund balance within the General Fund (see *Introduction Section*).

Estimated unreserved fund balance on June 30, 2010 is expected to be 18.90% of General Fund expenditures. The following chart shows estimated FY 2010 fund balance information for all appropriated funds.

CHANGES IN UNRESERVED FUND BALANCE

Fund	Estimated Fund Balance 06/30/09	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 06/30/10	Changes in Fund Balance
General	36,741,776	193,107,895	1,272,816	4,675,347	189,705,364	36,741,776	-
Landfill	1,934,052	1,595,914	-	-	1,595,914	1,934,052	-
Arena	428,483	-	1,070,147	856,647	213,500	428,483	-

Budget Summary

EXPENDITURE SUMMARY

FY 2010 expenditures total \$205,391,176, a 5.51% decrease from amended FY 2009 budgeted levels. 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.

Employee Compensation

The Cabarrus County Personnel Management Policy calls for annual cost-of-living salary adjustments based on the Consumer Price Index (CPI), rounded down to the nearest one-half percent. Based on the CPI of 01%, published for calendar year 2008, there will be no cost-of-living salary adjustments in FY 2010. The Personnel Management Policy also provides for merit pay raises for employees based on performance. Due to current economic conditions, however, the adopted budget departs from the policy and recommends the Board suspend merit adjustments for FY 2010. Consistent with the personnel management policy, the adopted budget continues to make 401(k) contributions (equal to 5% of salary) for employees vested in the Local Government Employees' Retirement System.

Spending on the county's self-funded employee health care program remains flat without reducing benefits - a very different position than most governments and businesses find themselves in. In fact, since the introduction of the self-funded program in 2004, the level of contribution has only risen twice and benefits have never been reduced.

A major contributing factor to successfully managing health care costs is the Cabarrus County Employee Health Center (EHC), which opened in August 2006. The EHC offers basic health care services (including a focus on prevention and healthy lifestyles) to all full-time Cabarrus County employees, retirees, spouses, and dependents who are enrolled in the County's health care plan, without the requirement of employee co-payments. The EHC is funded through the health care trust fund, which pays for all employee health care costs.

Employees view the EHC as a great benefit, since it's more convenient than visiting a primary care clinic and requires no co-pay. Since opening the EHC in 2006, Cabarrus County and its employees have saved \$434,571. The savings are determined by calculating the estimated Physician Care Provider costs compared to the fixed costs of the EHC. Operational costs and waived primary care copayments are also factored in the EHC savings. Required physicals for newly hired employees in certain departments, drug testing, vaccines, and worker compensation physician visits are performed by the EHC.

In addition to the direct cost savings, new findings of high cholesterol, high blood pressure, and diabetes are diagnosed and patients receive treatment and ongoing counseling services. Diagnosing and treating chronic diseases early prevents future costs to the health plan

Another factor in reducing county health care costs is the Wellness for Life program, established to enhance the health and wellness of County employees. Programs such as lunch and learn sessions, fitness and nutrition classes, and health fairs increase awareness and result in healthier employees. Wellness for Life participation increased 28% in 2008.

In July 2009, a part-time physician is proposed for the EHC, who may, for those who choose, serve as the primary care doctor for those enrolled in the county's health care program. Existing staff at the EHC includes a licensed nurse practitioner, a medical office assistant, and an office assistant, provided through a contract with Carolinas Medical Center NorthEast. The addition of a primary care physician is expected to result in even greater savings in employee health care costs.

General Government

The General Government Service area accounts for services provided by the County for the benefit of the public and the governmental body as a whole. This service area encompasses the Board of Commissioners, Legal Department,

Budget Summary

County Manager, Communications and Outreach, Risk Management/Wellness, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, General Services, Workers Compensation, and Health Insurance. Spending in this service area is expected to increase 1.08% above FY 2009 amended levels to \$25,942,169. General Government spending comprises 12.63% of the total budget.

Programs experiencing significant increases during FY 2010 include County Manager due to the lateral transfer of the Deputy County Manager of Administration from the department of Finance; and Board of Elections due to the number of anticipated elections that will be held next year.

Culture & Recreation

Culture and Recreation expenditures are those that provide County residents with opportunities and facilities for cultural, recreational and educational programs. These programs include County libraries, the Parks Department, the County Fair and the Arena & Events Center. A FY 2010 budget of \$5,788,033 represents an 11.64% decrease from the amended current year budget which can be attributed to one-time capital outlay projects, non-recurring matching grants, and delay of non-essential operational costs and low return on investment purchases.

The budget for Culture and Recreation equals 2.82% of total spending.

Public Safety

Public Safety spending funds services responsible for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management, Emergency Medical Services, and 911 Emergency Telephone System Fund. Budgeted expenditures for FY 2010 total \$26,777,739 or a .88% increase beyond funded FY 2009 levels. New positions in the Sheriff's Office, expansion of the Jail Housing Unit, and the 911 system equipment comprise most of this increase. Public Safety spending equates to approximately 13.04% of the budget for the upcoming fiscal year.

Economic and Physical Development

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. Programs within the Economic and Physical Development service area budget include: Commerce, Community Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to increase approximately 57.55% to \$3,459,103. This increase can be attributed to allocations tied to federal stimulus legislation for Community Development and changes in economic development incentive grants. This service area accounts for approximately 1.68% of total funding for FY 2010.

Human Services

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. Budgeted at \$40,306,854, Human Services accounts for 19.62% of the proposed General Fund spending for FY 2010. This spending level represents a decrease of 11.36% below current year amended totals. One large expenditure was eliminated, Medicaid \$3.7 million, due to the reform at the state level to fully take over Medicaid payments in FY 2010. The Human Services service area incorporates Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging.

Environmental Protection

Environmental Protection services provide for environmental safety and quality and include the departments of Soil & Water and Solid Waste Management. This service area accounts for approximately .90% of the total budget. There is a 55.68% decrease over last year which can be primarily attributed to one-time capital equipment purchases and site expansion.

Education / School Debt

By far the largest service area within the budget is Education/School Debt. This service area funds two public school systems and one

Budget Summary

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 budgeted at \$81,004,886, a decrease of 1.69% above the current year funding and 39.44% of all budgeted FY 2010 General Fund spending. Decreases below current year funding are associated with payment of existing school debt service and capital outlay.

Other Programs

Other program spending includes expenditures that are not attributable to one particular department or service, contributions to other agencies, contributions to other funds and capital improvement funding. The FY 2010 budget for Other Programs is proposed to decrease by approximately 35.65% to \$10,211,817. This decrease is due primarily to the delay of capital projects into future years as a result of available revenue resources and declining market conditions.

Capital improvement items budgeted include Information Technology disaster recovery plan and data backup, Rowan-Cabarrus Community College pave and irrigation parking lot, Arena storage, Concord Library chiller, Social Services case management software, and capital outlay funding for both public school systems.

This service area accounts for 4.97% of FY 2010 funding.

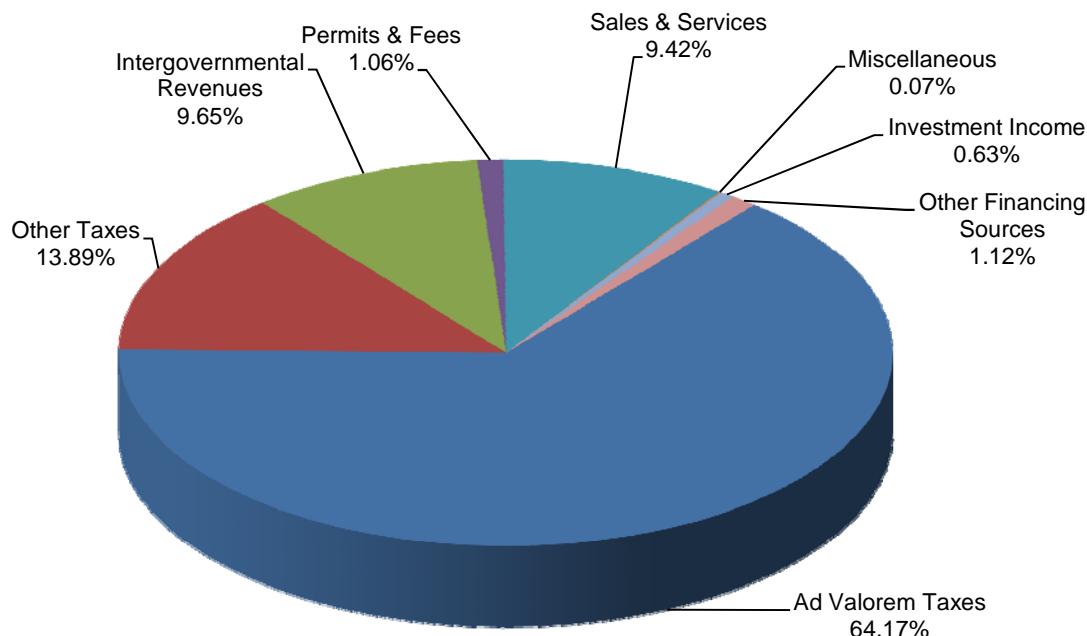
Other Debt Service

Other Debt Service functional area, accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$10,043,196 represents 4.89% of the FY 2010 budget, and remains at the current amended budget due to debt on the Sheriff's Administration building continuing

Budget Summary

FY 2010 REVENUES BY SOURCE

ALL FUNDS

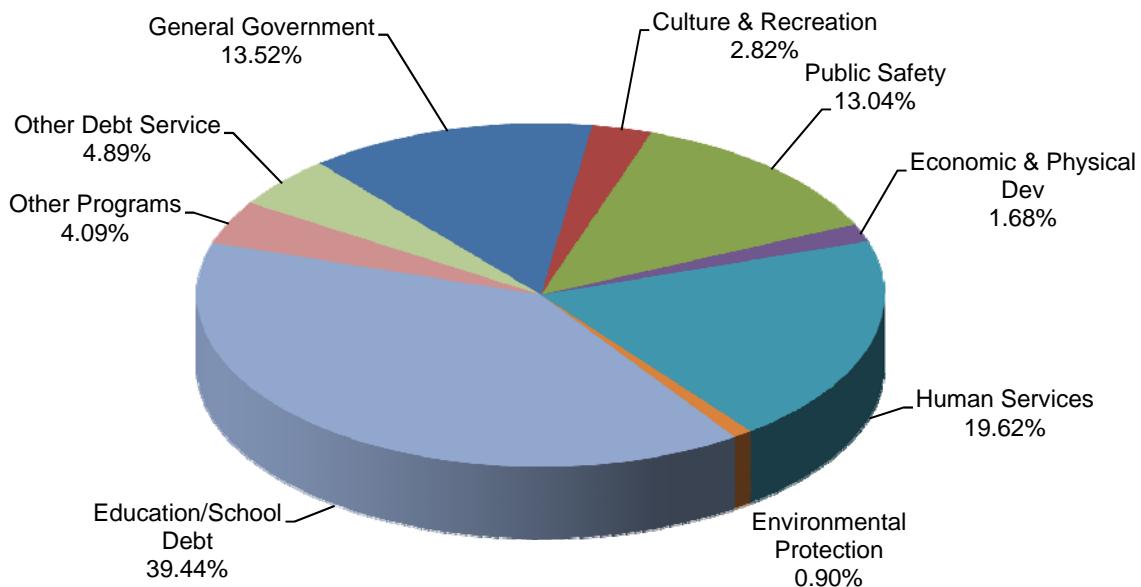


AD VALOREM TAXES: Revenues derived from property tax	\$ 131,794,434
OTHER TAXES: Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	28,520,243
INTERGOVERNMENTAL REVENUES: State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related	19,817,350
PERMITS & FEES: Fees collected for various services or privileges performed or approved by the governmental unit	2,182,195
SALES & SERVICES: Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	19,340,264
INVESTMENT INCOME: Revenues earned on idle monies held by the County for investment	1,288,832
MISCELLANEOUS: Revenue collected for various activities of the County that are not specific in nature	149,421
OTHER FUNDING SOURCES: Includes interfund transfers and fund balance appropriations	<u>2,298,437</u>
TOTAL REVENUE	\$ 205,391,176

Budget Summary

FY 2010 EXPENDITURES BY SERVICE AREA

ALL FUNDS



GENERAL GOVERNMENT: Services provided by the County for the benefit of the public and governmental body as a whole	\$ 27,762,169
CULTURE & RECREATION: Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs	5,788,033
PUBLIC SAFETY: Services provided by the County for the safety and security of the public	26,777,739
ECONOMIC & PHYSICAL DEVELOPMENT: Services that provide for the orderly planning of growth and development within the County, along with efforts to drive economic growth	3,459,103
HUMAN SERVICES: Expenditures for the purpose of promoting the general health and well being of individuals within the community	40,306,854
ENVIRONMENTAL PROTECTION: Services that provide for environmental quality and safety	1,857,379
EDUCATION/SCHOOL DEBT: Funds two public school systems and one community college; also funds debt associated with the acquisition and construction of capital assets for the school systems and community college	81,004,886
OTHER PROGRAMS: Expenditures that are not attributable to one particular department or service, contributions to other agencies, contributions to other funds and capital improvement funding	8,391,817
OTHER DEBT SERVICE: Funds principal and interest payments on debt (other than school debt) for the acquisition and construction of capital assets	10,043,196
TOTAL EXPENDITURES	\$ 205,391,176

Budget Summary

REVENUE BY FUND

GENERAL FUND	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change
Ad Valorem Taxes	103,618,369	129,936,482	131,794,434	1.43%
Other Taxes	38,441,643	34,398,497	28,465,243	-17.25%
Intergovernmental Revenue	19,274,034	20,737,590	18,988,120	-8.44%
Permits & Fees	6,356,383	2,987,342	2,157,195	-27.79%
Sales & Services	10,165,675	10,028,588	10,555,564	5.25%
Investment Income	3,635,015	2,000,000	1,003,918	-49.80%
Miscellaneous	528,463	301,454	143,421	-52.42%
Fund Balance Appropriated	-	1,746,744	-	-100.00%
Other Financing Sources	2,793,897	1,694,947	1,272,816	-24.91%
Total Revenue - General Fund	184,813,479	203,831,644	194,380,711	-4.64%

LANDFILL FUND	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change
Intergovernmental Revenue	-	17,000	38,000	123.53%
Other Taxes	31,096	55,000	55,000	0.00%
Permits & Fees	15,977	25,000	25,000	0.00%
Sales & Services	1,458,184	1,886,000	1,439,000	-23.70%
Interest on Investments	212,399	-	38,914	0.00%
Miscellaneous	4,081	-	-	0.00%
Fund Balance Appropriated	-	1,934,052	-	-100.00%
Total Revenue - Landfill Fund	1,721,737	3,917,052	1,595,914	-59.26%

911 EMERGENCY TELEPHONE FUND	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change
Intergovernmental Revenue	-	610,000	791,230	29.71%
Sales & Services	-	-	-	0.00%
Interest on Investments	-	75,000	50,000	-33.33%
Other Financing Sources	-	-	-	0.00%
Total Revenue - 911 Emergency Fund	-	685,000	841,230	22.81%

Budget Summary

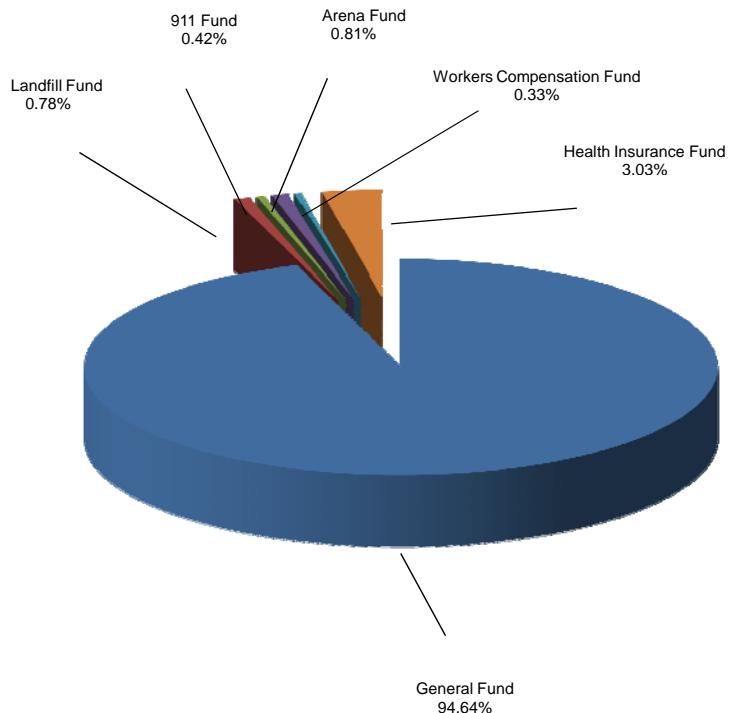
REVENUE BY FUND

ARENA FUND	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change
Sales & Services	679,713	645,500	627,700	-2.76%
Interest on Investments	31,176	13,000	13,000	0.00%
Miscellaneous	7,491	5,110	6,000	17.42%
Fund Balance Appropriated	-	194,911	-	-100.00%
Other Financing Sources	900,000	1,199,568	1,025,621	-14.50%
Total Revenue - Arena Fund	1,618,380	2,058,089	1,672,321	-18.74%
WORKERS COMPENSATION FUND	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change
Sales & Services	-	572,000	572,000	0.00%
Interest on Investments	-	103,000	103,000	0.00%
Total Revenue - Workers Compensation Fund	-	675,000	675,000	0.00%
HEALTH INSURANCE FUND	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change
Sales & Services	-	6,120,000	6,146,000	0.42%
Interest on Investments	-	80,000	80,000	0.00%
Total Revenue - Health Insurance Fund	-	6,200,000	6,226,000	0.42%
TOTAL REVENUE - ALL FUNDS	188,153,596	217,366,785	205,391,176	-5.51%

Budget Summary

REVENUE BY SOURCE

Revenue Classification	General Fund	Landfill Fund	911 Fund	Arena Fund	Workers Compensation Fund	Health Insurance Fund	Total
Ad Valorem Taxes	131,794,434	-	-	-	-	-	131,794,434
Other Taxes	28,465,243	55,000	-	-	-	-	28,520,243
Intergovernmental Revenues	18,988,120	38,000	791,230	-	-	-	19,817,350
Permits & Fees	2,157,195	25,000	-	-	-	-	2,182,195
Sales & Services	10,555,564	1,439,000	-	627,700	572,000	6,146,000	19,340,264
Miscellaneous	143,421	-	-	6,000	-	-	149,421
Investment Income	1,003,918	38,914	50,000	13,000	103,000	80,000	1,288,832
Other Financing Sources	1,272,816	-	-	1,025,621	-	-	2,298,437
TOTAL REVENUE	194,380,711	1,595,914	841,230	1,672,321	675,000	6,226,000	205,391,176



Budget Summary

SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
<u>General Government</u>					
Board of Commissioners	347,335	360,059	313,569	-12.91%	0.15%
Legal	796,217	776,707	767,719	-1.16%	0.37%
County Manager	408,263	423,599	568,031	34.10%	0.28%
Communications & Outreach	411,915	427,418	436,715	2.18%	0.21%
Risk Management / Wellness	210,546	225,072	217,881	-3.19%	0.11%
Human Resources	377,296	519,121	524,855	1.10%	0.26%
Tax Collector	819,745	929,142	938,680	1.03%	0.46%
Tax Administration	2,206,529	2,150,009	2,233,181	3.87%	1.09%
Board of Elections	620,835	637,130	967,511	51.85%	0.47%
Register of Deeds	722,572	763,475	650,002	-14.86%	0.32%
Finance	961,185	1,108,206	923,901	-16.63%	0.45%
Information Technology Services	2,624,145	3,093,921	3,242,769	4.81%	1.58%
Grounds Maintenance	1,122,925	1,253,716	1,234,159	-1.56%	0.60%
General Services Administration	992,250	1,208,426	1,258,414	4.14%	0.61%
Street Sign Maintenance	157,985	157,283	167,167	6.28%	0.08%
Building Maintenance	1,922,558	2,423,816	2,615,927	7.93%	1.27%
Facility Services	1,101,762	1,273,947	1,269,487	-0.35%	0.62%
Fleet Maintenance	748,191	1,060,116	711,201	-32.91%	0.35%
Capital Improvement Projects	1,023,760	2,786,014	1,820,000	-34.67%	0.89%
Workers Compensation	671,844	675,000	675,000	0.00%	0.33%
Health Insurance	6,818,198	6,200,000	6,226,000	0.42%	3.03%
TOTAL	25,066,056	28,452,177	27,762,169	-2.43%	13.52%
<u>Cultural & Recreational</u>					
Parks	915,636	1,612,347	1,400,694	-13.13%	0.68%
Libraries	2,785,758	2,880,286	2,715,018	-5.74%	1.32%
Arena & Events Center	881,430	1,430,205	1,070,147	-25.18%	0.52%
County Fair	534,851	627,884	602,174	-4.09%	0.29%
TOTAL	5,117,675	6,550,722	5,788,033	-11.64%	2.82%
<u>Public Safety</u>					
Sheriff	8,976,314	9,952,210	10,351,487	4.01%	5.04%
Jail	4,449,095	5,637,633	5,753,030	2.05%	2.80%
Animal Control	698,034	794,616	727,280	-8.47%	0.35%
Courts	407,192	604,833	504,683	-16.56%	0.25%
Construction Standards	1,668,520	1,822,575	1,798,128	-1.34%	0.88%
Emergency Management	994,592	1,046,783	941,638	-10.04%	0.46%
Emergency Medical Services	5,212,378	6,001,686	5,860,263	-2.36%	2.85%
911 Emergency Telephone System Fund	0	685,000	841,230	22.81%	0.41%
TOTAL	22,406,125	26,545,336	26,777,739	0.88%	13.04%
<u>Economic & Physical Development</u>					
Commerce	647,137	625,018	791,288	26.60%	0.39%
Community Development	325,189	337,906	348,266	3.07%	0.17%
Environmental Protection	242,798	268,072	267,403	-0.25%	0.13%
Zoning Administration	197,499	210,316	210,313	0.00%	0.10%
Economic Development Incentive	985,548	754,269	1,841,833	144.19%	0.90%
TOTAL	2,398,171	2,195,581	3,459,103	57.55%	1.68%

Budget Summary

SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
<u>Human Services</u>					
Veterans Service	204,447	236,025	228,848	-3.04%	0.11%
Transportation	2,079,821	2,666,041	2,204,936	-17.30%	1.07%
Other Human Services	4,735,650	4,714,320	4,714,218	0.00%	2.30%
Cooperative Extension Service	384,523	421,652	411,525	-2.40%	0.20%
Social Services	32,304,153	35,158,913	30,596,246	-12.98%	14.90%
Aging	1,738,209	2,276,267	2,151,081	-5.50%	1.05%
TOTAL	41,446,803	45,473,218	40,306,854	-11.36%	19.62%
<u>Environmental Protection</u>					
Soil & Water	226,952	273,823	261,465	-4.51%	0.13%
Solid Waste Management	1,746,269	3,917,052	1,595,914	-59.26%	0.78%
TOTAL	1,973,221	4,190,875	1,857,379	-55.68%	0.90%
<u>Education/School Debt</u>					
Schools, Current Expense	44,772,810	49,671,502	50,945,989	2.57%	24.80%
Schools, Capital Outlay	3,950,000	4,165,742	1,916,850	-53.99%	0.93%
School Debt/Principal and Interest	22,608,260	25,561,095	25,357,550	-0.80%	12.35%
RCCC, Current Expense	1,858,004	1,798,496	1,798,496	0.00%	0.88%
RCCC, Capital Outlay	0	165,070	0	-100.00%	0.00%
RCCC/Principal and Interest	851,306	1,037,623	986,001	-4.98%	0.48%
TOTAL	74,040,380	82,399,528	81,004,886	-1.69%	39.44%
<u>Other Programs</u>					
Non-Departmental	755,239	1,019,004	1,631,117	60.07%	0.79%
Contributions to Other Funds	15,645,666	10,280,155	5,029,158	-51.08%	2.45%
Contributions to Other Agencies	1,926,135	1,784,370	1,731,542	-2.96%	0.84%
TOTAL	18,327,040	13,083,529	8,391,817	-35.86%	4.09%
<u>Other Debt Service</u>					
Principal and Interest	7,362,124	8,475,819	10,043,196	18.49%	4.89%
TOTAL	7,362,124	8,475,819	10,043,196	18.49%	4.89%
GRAND TOTAL	198,137,595	217,366,785	205,391,176	-5.51%	100.00%

Budget Summary

PROGRAM FUNDING MATRIX

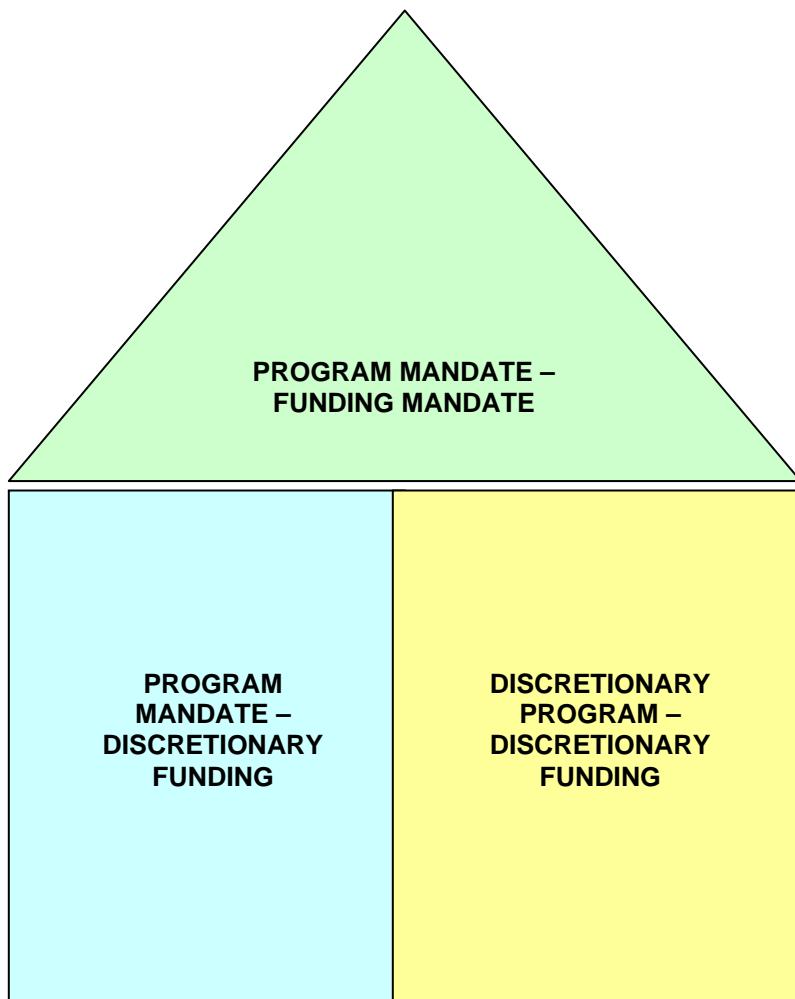
The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

Mandated programs by the state or an agreement, with required funding levels, are shown in green.

Mandated programs with discretionary funding levels are shown in blue.

Discretionary programs with discretionary funding are shown in yellow.

Information is presented in two formats: 1) by funding requirement category (mandatory/discretionary), and 2) by service area function. The matrix broken out by service area also includes sources of funding and calculation of net tax rate equivalent for each program.



Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

 Mandated service & dollars  Mandated service - discretionary dollars  No mandate - discretionary service & dollars					
Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Other Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	14,978	14,978	-	
Mandated	Social Services-Child Day Care	6,636,752	316,036	6,320,716	
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,374,400	1,632,005	742,395	
Mandated	Social Services-Medicaid Assistance	-	-	-	
Mandated	Social Services-Special Assistance for Adults	1,386,541	1,386,541	-	
Mandated	Separation Allowance for Law Enforcement	353,811	353,811	-	
Mandated	Unemployment Compensation	60,000	60,000	-	
Mandated	Education-Debt Service	26,343,551	26,343,551	-	
Mandated	Other Debt Service	10,043,196	10,043,196	-	
Total Mandatory Service/Mandatory Funding		47,213,229	40,150,118	7,063,111	24.29%
Mandated	Board of Commissioners	313,569	313,569	-	
Mandated	Board of Elections	967,511	967,511	-	
Mandated	Commerce-Construction Standards	1,798,128	1,798,128	-	
Mandated	Commerce-Environmental Protection	267,403	267,403	-	
Mandated	Contribution to Cabarrus Health Alliance	4,074,657	4,074,657	-	
Mandated	Courts-General Services Administration	504,683	27,683	477,000	
Mandated	Education-Capital Outlay	1,916,850	1,916,850	-	
Mandated	Education-Current Expense	52,744,485	52,744,485	-	
Mandated	Emergency Management	941,638	920,037	21,601	
Mandated	EMS*	5,860,263	5,860,263	-	
Mandated	Finance	923,901	923,901	-	
Mandated	General Services - Street Sign Maintenance	167,167	167,167	-	
Mandated	Jail	5,753,030	5,753,030	-	
Mandated	Legal	767,719	767,719	-	
Mandated	Medical Examiner	70,000	70,000	-	
Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities					
Mandated	Abuse/Developmental Disabilities	639,561	614,021	25,540	
Mandated	Register of Deeds	650,002	650,002	-	
Mandated	Sheriff	10,351,487	10,171,487	180,000	
Mandated	Social Services-Administration	2,751,236	2,751,236	-	
Mandated	Social Services-Adult & Family Services	2,212,004	1,244,634	967,370	
Mandated	Social Services-Child Support Services	1,296,455	13,521	1,282,934	
Mandated	Social Services-Child Welfare Services	5,415,708	2,078,256	3,337,452	
Mandated	Social Services-Economic Services	4,454,423	1,482,951	2,971,472	
Mandated	Social Services-Emergency Assistance	844,839	589,450	255,389	
Mandated	Soil & Water Conservation District	261,465	231,465	30,000	
Mandated	Tax Assessor, land records, appraisal	2,233,181	2,233,181	-	
Mandated	Tax Collector Administration	938,680	938,680	-	
Mandated	Transportation Services - Medicaid Transport*	2,204,936	1,559,616	645,320	
Total Mandatory Service/Discretionary Funding		111,324,981	101,130,903	10,194,078	57.27%

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

 Mandated service & dollars  Mandated service - discretionary dollars  No mandate - discretionary service & dollars					
Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Other Cost	% of Total Budget
Discretionary	Aging-In-Home Services	199,269	31,255	168,014	
Discretionary	Aging-Nutrition	490,565	340,465	150,100	
Discretionary	Aging-Senior Services	1,461,247	1,050,810	410,437	
Discretionary	Animal Control	727,280	727,280	-	
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	64,056	-	64,056	
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	71,863	-	71,863	
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	39,000	9,000	30,000	
Discretionary	Cabarrus Juvenile Crime Prevention-Board	-	-15,500	15,500	
Discretionary	Capital Improvement Program	1,820,000	1,820,000	-	
Discretionary	Commerce-Community Development	348,266	73,155	275,111	
Discretionary	Commerce-Economic Development Incentive Grants	1,841,833	1,841,833	-	
Discretionary	Commerce-Planning-Subdivision & Zoning Control	1,001,601	1,001,601	-	
Discretionary	Communications & Outreach	436,715	436,715	-	
Discretionary	Contributions to Other Funds-Arena Fund	925,621	925,621	-	
Discretionary	Contributions to Other Funds-Capital Projects	-	-	-	
Discretionary	Contributions to Other Funds-Capital Reserve	3,709,726	3,709,726	-	
Discretionary	Contributions to Other Funds-CDBG	40,000	40,000	-	
Discretionary	Cooperative Extension	411,525	411,525	-	
Discretionary	County Manager	568,031	568,031	-	
Discretionary	Forestry Service	67,272	67,272	-	
Discretionary	General Services-Grounds Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	7,089,188	7,019,188	70,000	
Discretionary	Human Resources	524,855	524,855	-	
Discretionary	Information Services	3,242,769	3,242,769	-	
Discretionary	Libraries	2,715,018	2,539,018	176,000	
Discretionary	Non-Departmental-Revenue	-	-67,000	67,000	
Discretionary	Non-Departmental-Contingency	658,887	658,887	-	
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	660,528	660,528	-	
Discretionary	Non-Departmental-Salary Adjustments	150,000	150,000	-	
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000	-	
Discretionary	Non-Departmental-Adequate Public Facilities Reimb.	51,702	51,702	-	
Discretionary	Other Contributions-Arts Council	25,246	25,246	-	
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000	-	
Discretionary	Other Contributions-Criminal Justice Partnership	125,633	-	125,633	
Discretionary	Other Contributions-Economic Development Corp	425,298	425,298	-	
Discretionary	Other Contributions-Sales Tax Fire Districts	668,174	668,174	-	
Discretionary	Other Contributions-Special Olympics	55,000	55,000	-	
Discretionary	Other Contributions-All Star Challenge	20,000	20,000	-	
Discretionary	Parks	1,400,694	1,400,694	-	
Discretionary	Public Assistance-Veterinarian Services	18,000	18,000	-	
Discretionary	Risk Management/Wellness	217,881	217,881	-	
Discretionary	Social Services-Adult Day Care	82,158	10,270	71,888	
Discretionary	Social Services-Community Alternatives Program (CAP)	3,108,752	2,933,472	175,280	
Discretionary	Veterans Services	228,848	226,848	2,000	
	Total Discretionary Service/Discretionary Funding	35,842,501	33,969,619	1,872,882	18.44%
	GRAND TOTAL GENERAL FUND	194,380,711	175,250,640	19,130,071	100.00%

* Total includes mandated as well as discretionary services

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

 Mandated service & dollars Mandated service - discretionary dollars No mandate - discretionary service & dollars								
Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
GENERAL GOVERNMENT								
Mandated	Board of Commissioners	313,569	313,569			313,569	-	0.0015
Mandated	Board of Elections	967,511	967,511	109,949		857,562	-	0.0042
Mandated	Finance	923,901	923,901	48,260		875,641	-	0.0042
Mandated	General Services - Street Sign Maintenance	167,167	167,167	5,000		162,167	-	0.0008
Mandated	Legal	767,719	767,719			767,719	-	0.0037
Mandated	Register of Deeds	650,002	650,002	1,146,520		496,518	-	(0.0024)
Mandated	Tax Assessor, Land Records, Appraisal	2,233,181	2,233,181	1,000		2,232,181	-	0.0108
Mandated	Tax Collector Administration	938,680	938,680	459,000	130,000	349,680	-	0.0017
Discretionary	Capital Improvement Program	1,820,000	1,820,000			1,820,000	-	0.0088
Discretionary	Communications & Outreach	436,715	436,715		450,000	-13,285	-	(0.0001)
Discretionary	County Manager	568,031	568,031			568,031	-	0.0028
Discretionary	General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	7,089,188	7,019,188	64,543		6,954,645	70,000	0.0337
Discretionary	Human Resources	524,855	524,855			524,855	-	0.0025
Discretionary	Information Services	3,242,769	3,242,769	197,360		3,045,409	-	0.0148
Discretionary	Risk Management/Wellness	217,881	217,881			217,881	-	0.0011
	Total	20,861,169	20,791,169	2,031,632	580,000	18,179,537	70,000	0.0881
CULTURE & RECREATION								
Discretionary	Libraries	2,715,018	2,539,018	109,000		2,430,018	176,000	0.0118
Discretionary	Parks	1,400,694	1,400,694	252,650		1,148,044	-	0.0056
	Total	4,115,712	3,939,712	361,650		3,578,062	176,000	0.0173
PUBLIC SAFETY								
Mandated	Commerce-Construction Standards	1,798,128	1,798,128	946,000		852,128	-	0.0041
Mandated	Courts-General Services Administration	504,683	27,683	600		27,083	477,000	0.0001
Mandated	Emergency Management	941,638	920,037	34,740		885,297	21,601	0.0043
Mandated	EMS	5,860,263	5,860,263	3,475,000		2,385,263	-	0.0116
Mandated	Jail	5,753,030	5,753,030	289,000		5,464,030	-	0.0265
Mandated	Sheriff	10,351,487	10,171,487	1,393,476		8,778,011	180,000	0.0426
Discretionary	Animal Control	727,280	727,280	12,000		715,280	-	0.0035
	Total	25,936,509	25,257,908	6,150,816		19,107,092	678,601	0.0926
ECONOMIC & PHYSICAL DEVELOPMENT								
Mandated	Commerce-Environmental Protection	267,403	267,403	100,000		167,403	-	0.0008
Discretionary	Commerce-Community Development	348,266	73,155	2,000		71,155	275,111	0.0003
Discretionary	Commerce-Economic Development Incentive Grants	1,841,833	1,841,833			1,841,833	-	0.0089
Discretionary	Commerce-Planning-Subdivision & Zoning Control	1,001,601	1,001,601	14,325		987,276	-	0.0048
	Total	3,459,103	3,183,992	116,325		3,067,667	275,111	0.0149
HUMAN SERVICES								
Mandated	Social Services-Aid to the Blind	14,978	14,978			14,978	-	0.0001
Mandated	Social Services-Child Day Care	6,636,752	316,036			316,036	6,320,716	0.0015
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,374,400	1,632,005			1,632,005	742,395	0.0079
Mandated	Social Services-Medicaid Assistance	-	-			0	-	0.0000
Mandated	Social Services-Special Assistance for Adults	1,386,541	1,386,541	6,000		1,380,541	-	0.0067
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	639,561	614,021			614,021	25,540	0.0030
Mandated	Social Services-Administration	2,751,236	2,751,236			2,751,236	-	0.0133
Mandated	Social Services-Adult & Family Services	2,212,004	1,244,634	123,830		1,120,804	967,370	0.0054
Mandated	Social Services-Child Support Services	1,296,455	13,521			13,521	1,282,934	0.0001
Mandated	Social Services-Child Welfare Services	5,415,708	2,078,256			2,078,256	3,337,452	0.0101
Mandated	Social Services-Economic Services	4,454,423	1,482,951	176,366		1,306,585	2,971,472	0.0063
Mandated	Social Services-Emergency Assistance	844,839	589,450			589,450	255,389	0.0029
Mandated	Transportation Services - Medicaid Transport*	2,204,936	1,559,616	533,600		1,026,016	645,320	0.0050
Discretionary	Aging-In-Home Services	199,269	31,255	2,500		28,755	168,014	0.0001
Discretionary	Aging-Nutrition	490,565	340,465	90,000		250,465	150,100	0.0012
Discretionary	Aging-Senior Services	1,461,247	1,050,810	207,000		843,810	410,437	0.0041
Discretionary	Cooperative Extension	411,525	411,525	76,561		334,964	-	0.0016
Discretionary	Social Services-Adult Day Care	82,158	10,270			10,270	71,888	0.0000
Discretionary	Social Services-Community Alternatives Program (CAP)	3,108,752	2,933,472	2,949,900		-16,428	175,280	(0.0001)
Discretionary	Social Services-Veterinarian Services	18,000	18,000	6,000		12,000	-	0.0001
Discretionary	Veterans Services	228,848	226,848			226,848	2,000	0.0011
	Total	36,232,197	18,705,890	4,171,757		14,534,133	17,526,307	0.0705

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
ENVIRONMENTAL PROTECTION								
Mandated	Soil & Water Conservation District & Watershed Protect.	261,465	231,465		231,465	30,000	0.0011	
	Total	261,465	231,465		231,465	30,000	0.0011	
EDUCATION								
Mandated	Education-Debt Service	26,343,551	26,343,551		26,343,551	-	0.1277	
Mandated	Education-Capital Outlay	1,916,850	1,916,850		1,916,850	-	0.0093	
Mandated	Education-Current Expense	52,744,485	52,744,485		52,744,485	-	0.2557	
	Total	81,004,886	81,004,886		81,004,886		0.3927	
OTHER PROGRAMS								
Mandated	Separation Allowance for Law Enforcement	353,811	353,811		353,811	-	0.0017	
Mandated	Unemployment Compensation	60,000	60,000		60,000	-	0.0003	
Mandated	Contribution to Cabarrus Health Alliance	4,074,657	4,074,657		4,074,657	-	0.0198	
Mandated	Medical Examiner	70,000	70,000		70,000	-	0.0003	
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	39,000	9,000		9,000	30,000	0.0000	
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	71,863	-		0	71,863	0.0000	
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	64,056	-		0	64,056	0.0000	
Discretionary	Cabarrus Juvenile Crime Prevention-Wraparound	-	-15,500		-15,500	15,500	(0.0001)	
Discretionary	Contributions to Other Funds-CDBG	40,000	40,000		40,000	-	0.0002	
Discretionary	Contributions to Other Funds-Capital Projects	-	-		0	-	0.0000	
Discretionary	Contributions to Other Funds-Capital Reserve	3,709,726	3,709,726	1,200,000	2,509,726		0.0122	
Discretionary	Contributions to Other Funds-Arena Fund	925,621	925,621		925,621	-	0.0045	
Discretionary	Forestry Service	67,272	67,272		67,272	-	0.0003	
Discretionary	Non-Departmental-Salary Adjustments	150,000	150,000		150,000	-	0.0007	
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	660,528	660,528		660,528	-	0.0032	
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000		50,000	-	0.0002	
Discretionary	Non-Departmental-Adequate Public Facilities Reimb	51,702	51,702		51,702	-	0.0003	
Discretionary	Non-Departmental-Contingency	658,887	658,887		658,887	-	0.0032	
Discretionary	Other Contributions-Special Olympics	55,000	55,000		55,000	-	0.0003	
Discretionary	Other Contributions-Arts Council	25,246	25,246		25,246	-	0.0001	
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000		100,000	-	0.0005	
Discretionary	Other Contributions-Criminal Justice Partnership	125,633	-		0	125,633	0.0000	
Discretionary	Other Contributions-Economic Development Corp	425,298	425,298		425,298	-	0.0021	
Discretionary	Other Contributions-Sales Tax Fire Districts	668,174	668,174		729,400	-61,226	(0.0003)	
Discretionary	Other Contributions-All Star Challenge	20,000	20,000		20,000	-	0.0001	
	Non Departmental Revenues	-	-67,000	1,033,918	-1,100,918	67,000	(0.0053)	
	Unrestricted Sales Tax Revenues	-	-		27,217,069	-27,217,069	(0.1320)	
	Delinquent Property Tax	-	-		1,852,000	-1,852,000	(0.0090)	
	Total	12,466,474	12,092,422	2,233,918	29,798,469	-19,939,965	374,052	(0.0967)
DEBT SERVICE - OTHER								
Mandated	Other Debt Service	10,043,196	10,043,196		10,043,196		0.0487	
	Total	10,043,196	10,043,196		10,043,196		0.0487	
	TOTALS	194,380,711	175,250,640	15,066,098	30,378,469	129,806,073	19,130,071	0.6293

* Total includes mandated as well as discretionary services

Personnel

Total Authorized Positions Department Personnel Request FY 2010

Following is a comparative summary of employee positions and their full-time equivalents (FTE) by service area and department for the Fiscal Years 2008 through 2010. Full-time equivalents include all full-time, part-time, and temporary positions.

	Budget FY 2008		Adopted FY 2009		Amended FY 2009		Requested FY 2010		Adopted FY 2010		Change	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
GENERAL GOVERNMENT												
Board of Commissioners	7.5	3.500	7.5	3.500	7.5	3.500	0	0.000	7.5	3.500	0	0.00
County Manager	2.5	2.500	2.5	2.500	2.5	2.500	1	1.000	3.5	3.500	1	1.00
Legal	4	4.000	4	4.000	4	4.000	0	0.000	4	4.000	0	0.00
Communications and Outreach	4	4.000	4	4.000	4	4.000	0	0.000	4	4.000	0	0.00
Risk Management/Wellness	2	2.000	2	2.000	2	2.000	0	0.000	2	2.000	0	0.00
Human Resources	5	4.250	6	5.250	6	5.250	0	0.000	6	5.250	0	0.00
Tax Collector	10	10.000	10	10.000	10	10.000	0	0.000	10	10.000	0	0.00
Tax Assessor	33	33.000	29	29.000	29	29.000	0	0.000	29	29.000	0	0.00
Board of Elections	13	8.130	12	7.826	13	8.130	0	0.000	13	8.130	0	0.00
Register of Deeds	11	10.433	11	10.433	11	10.433	0	0.000	11	10.433	0	0.00
Finance	12	11.500	12	12.025	13	12.400	-1	-1.000	12	11.400	-1	-1.00
Information Technology Services	21	21.000	27	27.000	27	27.000	0	0.000	27	27.000	0	0.00
Grounds Maintenance	9	9.000	9	9.000	9	9.000	0	0.000	9	9.000	0	0.00
General Services Administration	3	3.000	4	4.000	4	4.000	0	0.000	4	4.000	0	0.00
Building Maintenance	10	10.000	10	10.000	10	10.000	0	0.000	10	10.000	0	0.00
Facility Services	34	29.750	35	30.150	35	30.150	0	0.000	35	30.150	0	0.00
Street Sign Maintenance	2	2.000	2	2.000	2	2.000	0	0.000	2	2.000	0	0.00
Fleet Maintenance	5	5.000	5	5.000	5	5.000	0	0.000	5	5.000	0	0.00
TOTAL	188.0	173.063	192	177.684	194	178.363	0	0.000	194	178.363	0	0.000
CULTURAL & RECREATIONAL												
Parks Administration	5	5.000	0	0.000	0	0.000	0	0.000	0	0.000	0	0.00
Parks Operations	46	12.796	52	18.796	52	18.796	0	0.540	52	19.336	0	0.54
Concord Library	30	23.721	30	23.721	30	23.721	0	0.000	30	23.721	0	0.00
Kannapolis Library	12	10.270	12	10.270	12	10.270	0	0.000	12	10.270	0	0.00
Mt. Pleasant Library	4	3.105	4	3.105	4	3.105	0	0.000	4	3.105	0	0.00
Harrisburg Library	10	7.296	10	7.296	10	7.296	0	0.000	10	7.295	0	0.00
County Fair	2	2.000	2	2.000	2	2.000	0	0.000	2	2.000	0	0.00
TOTAL	109	64.188	110	65.188	110	65.188	0	0.540	110	65.727	0	0.54
PUBLIC SAFETY												
Sheriff	129	129.000	132	132.000	139	136.800	21	21.000	147	144.800	8	8.00
Jail	62	59.177	88	85.177	88	85.177	0	0.000	88	85.177	0	0.00
Courts	2	0.961	2	0.961	2	0.961	0	0.000	2	0.961	0	0.00
Animal Control	10	10.000	10	10.000	10	10.000	0	0.000	10	10.000	0	0.00
Construction Standards	24	24.000	24	24.000	24	24.000	0	0.000	24	24.000	0	0.00
Emergency Management	6	6.000	6	6.000	6	6.000	0	0.000	6	6.000	0	0.00
Emergency Medical Services	106	80.375	113	84.568	113	84.568	0	0.000	113	84.568	0	0.00
Non-Emergency Transportation	7	4.193	0	0.000	0	0.000	0	0.000	0	0.000	0	0.00
TOTAL	346	313.706	375	342.706	382	347.506	21	21.000	390	355.506	8	8.00
ECONOMIC & PHYSICAL DEVELOPMENT												
Commerce	8	7.500	8	7.500	8	7.500	0	0.000	8	7.500	0	0.00
Community Development	2.5	2.500	2.5	2.500	2.5	2.500	0	0.000	2.5	2.500	0	0.00
Environmental Protection	3.5	3.500	3.5	3.500	3.5	3.500	0	0.000	3.5	3.500	0	0.00
Zoning Administration	3	3.000	3	3.000	3	3.000	0	0.000	3	3.000	0	0.00
TOTAL	17	16.500	17	16.500	17	16.500	0	0.000	17	16.500	0	0.00
HUMAN SERVICES												
Veterans Service	3	3.000	3	3.000	4	4.000	0	0.000	4	4.000	0	0.00
Transportation	31	30.160	31	30.160	31	30.160	0	0.000	31	30.160	0	0.00
Extension Services - 4H Summer	2	0.346	2	0.346	2	0.346	0	0.000	2	0.346	0	0.00
Extension Services - 4H SOS	0	0.000	0	0.000	0	0.000	0	0.000	0	0.000	0	0.00

Personnel

Total Authorized Positions Department Personnel Request FY 2010

	Budget FY 2008		Adopted FY 2009		Amended FY 2009		Requested FY 2010		Adopted FY 2010		Change	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
HUMAN SERVICES (cont.)												
Department of Social Services:												
Administration	21	21.000	19	19.000	19	19.000	0	0.000	19	19.000	0	0.00
Child Welfare Services	74	74.000	75	75.000	75	75.000	0	0.000	75	75.000	0	0.00
Child Support Services	20	20.000	20	20.000	20	20.000	0	0.000	20	20.000	0	0.00
Economic Services	76	76.000	81	81.000	83	83.000	5	5.000	85	85.000	2	2.00
CAP Program (Chore)	17	15.980	17	15.980	17	15.980	0	0.000	17	15.980	0	0.00
Adult and Family Services	31	31.000	31	31.000	31	31.000	0	0.000	31	31.000	0	0.00
Dept. of Aging:												
Senior Services	44	24.220	43	23.950	44	24.950	1	0.250	45	25.200	1	0.25
Nutrition Title IIC	9	5.100	9	5.100	8	4.350	0	0.000	8	4.350	0	0.00
In-Home Services	6	2.250	6	2.250	6	2.250	0	0.000	6	2.250	0	0.00
TOTAL	334	303.056	337	306.786	340	310.036	6	5.250	343	312.286	3	2.25
ENVIRONMENTAL PROTECTION												
Soil and Water	3	3.000	3	3.000	3	3.000	0	0.000	3	3.000	0	0.00
Landfill	7	7.000	7	7.000	7	7.000	0	0.000	7	7.000	0	0.00
Waste Reduction/Recycling	2	2.000	2	2.000	2	2.000	0	0.000	2	2.000	0	0.00
TOTAL	12	12.000	12	12.000	12	12.000	0	0.000	12	12.000	0	0.00
GRAND TOTAL	1,006	882.51	1,043	920.86	1,055	929.59	27	26.79	1,066	940	11	10.79

Personnel

New Personnel Changes Adopted FY 2010								
Dept.	Department / Position	Grade	Quantity Requested	Total Annual Salary	Total with Benefits	Quantity MGR Approved	Addition to Adopted Budget	
2110	Sheriff							
	Deputy Sheriff - Civil	65	2	\$ 65,263	\$ 90,522	1	\$ 45,261	
	Civilian Telecommunicator	64	6	\$ 186,504	\$ 260,448	2	\$ 86,816	
	Criminal Investigator	69	2	\$ 79,376	\$ 107,415	0	\$ -	
	Deputy Sheriff - Patrol	65	6	\$ 195,792	\$ 271,565	2	\$ 90,522	
	Deputy Sheriff - Harrisburg	65	2	\$ 65,263	\$ 90,522	2	\$ 45,261	
	Records Clerk	64	1	\$ 31,084	\$ 43,408	0	\$ -	
	Training Division Secretary	62	1	\$ 28,198	\$ 39,953	0	\$ -	
	Training Division Sergeant	69	1	\$ 39,688	\$ 53,708	1	\$ 53,708	
	<i>Department Total</i>		21	\$ 691,168	\$ 957,541	8	\$ 321,568	
5645	Social Services - Economic Services							
	Foreign Language Interpreter II	63	1	\$ 59,230	\$ 70,665	0	\$ -	
	Income Maintenance Caseworker II	64	4	\$ 124,332	\$ 148,316	2	\$ 74,158	
	<i>Department Total</i>		5	\$ 183,562	\$ 218,981	2	\$ 74,158	
5760	Aging - Senior Services							
	Senior Center Supervisor	59	1	\$ 7,013	\$ 7,013	1	\$ 7,013	
	<i>Department Total</i>		1	\$ 7,013	\$ 7,013	1	\$ 7,013	
GRAND TOTAL REQUESTED			27	\$ 881,743	\$ 1,183,535	11	\$ 402,739	

Personnel

Position Reclassifications / Change In Hours Adopted FY 2010		
Department	Change Requested	Addition to Adopted Budget
Parks	<u>Reclassifications</u> Change In Hours - Park Rangers	Yes
		Total Reclassifications: 1
County Manager	<u>Lateral Transfers</u> Transfer Deputy County Manager - Administration from Finance to County Manager	Yes
		Total Transfers: 1

Fund Summaries

FUND TYPE AND ASSIGNMENT NUMBERS

The various funds of Cabarrus County are maintained in the fund types listed below. For more information on fund types and fund accounting, see "Fund Structure" in the Introduction section.

GENERAL OPERATING FUND

001 General Fund

SPECIAL REVENUE FUNDS

401 Emergency Telephone Fund
410 Community Development Block Grant Fund
420 Cabarrus Arena & Events Center Fund
430 Fire Districts & Municipalities Fund
450 Capital Reserve Fund
451 Capital Reserve Fund - Utility
460 Special Projects Fund
461 Special Revenue – Sheriff's Dept Fund
462 Adequate Facilities Fund
532 Dept of Aging Expendable Fund
533 Parks & Rec. Comm. Expendable Fund
534 Cannon Memorial Library Trust Fund
540 Jail Commissary Agency Fund

CAPITAL PROJECTS FUNDS

320 Public School Capital Fund
321 Public School Bond Fund
330 School Construction Fund
331 School Bond Fund
340 Capital Projects Fund
342 Justice Center Construction Fund
343 Construction & Renovation Fund
362 Certificates of Participation
363 \$98 Million School Bond
364 School Construction Fund
366 2009 Construction Fund

ENTERPRISE FUND

270 Landfill Fund

INTERNAL SERVICE FUNDS

600 Workers' Compensation Fund
610 Self-Insured Hospitalization

TRUST AND AGENCY FUNDS

510 K Pugh Expendable Trust Fund
511 Foster Care Scholarship Fund
520 Charitable Campaign Fund
550 Pension Trust Fund
560 Social Services Agency Fund
561 Work Over Welfare Fund
570 Undistributed Taxes
571 Fines and Forfeitures

Fund Summaries

GENERAL FUND

The General Fund budget totals \$194,380,711, a decrease of \$9,450,933 or 4.64% less than the FY 2009 amended budget.

Revenues

Ad valorem (property) tax revenue has been based on a tax rate of \$0.63 per \$100 of assessed valuation, the same rate in effect for FY 2009. The total taxable property value is estimated at \$20,991,109,000, a decrease of .25% due to real property market values, appeals, and impending closure of Philip Morris, the County's largest taxpayer. Tax revenue from Phillip Morris will decline a year earlier than anticipated, resulting in a \$2 million loss in FY 2011. Ad valorem tax revenue includes \$1.4 billion in motor vehicles, with the remainder real, personal and public service property. North Carolina General Statues require that the estimated percentage of property tax collections cannot exceed the percentage of tax levy actually realized in cash for the preceding fiscal year. Based on that requirement, a collection rate of 89.53% was applied to tax calculations on motor vehicles and 98.99% on all other property. Property tax revenues, excluding motor vehicles, are estimated at \$122,409,805 or 1.86% over FY 2009. Motor vehicle taxes have been budgeted at \$7,532,629 or a 3.05% decrease from FY 2009.

Other revenue items included in this category include delinquent taxes and penalties and interest. Total revenues in this category have been budgeted at \$131,794,434 which represents a 1.43% increase above the current budget. All ad valorem budget estimates are based on actual value, along with current and prior year actual collection rates. Ad valorem taxes are budgeted only in the General Fund, and account for 67.80% of total revenue in the FY 2010 General Fund budget.

Sales tax is budgeted at \$27,885,243, a 17.6% decrease below FY 2009. Changes in sales tax can be effected annually by two primary factors. The first is growth in retail sales. The second is the method of distribution. Sales tax revenues are distributed among the local governments and fire districts based on their respective property tax levies as a proportion of the whole. In addition to

these two factors, this year the State is assuming the remaining half of the Article 44 one-half cent sales tax in exchange for Medicaid relief to counties and Cities Hold Harmless losses, due to the swap. Effective October 1, 2009, Article 42 will be converted from a per capita distribution to a point-of-sale tax as a result. This is the primary reason for the decrease in revenue this year in addition to the declining market conditions.

Overall, the Other Taxes category, which includes sales tax, equals \$28,465,243, a decrease of 17.25% under the current year budget. It accounts for 14.64% of the total budget.

Intergovernmental Revenue represents 9.77% of total revenues and consists primarily of state and federal grants for human services activities, but also includes other state and federal grants, and other governmental revenues not related to grants. The FY 2010 budget of \$18,988,120 reflects an 8.44% decrease over the current fiscal year budget.

Permit and fee revenues are anticipated to decrease 27.79% to \$2,157,195. Revenues generated within this category are primarily attributable to two sources: Register of Deeds and inspection fees. Register of Deeds fees for the recording and dissemination of records have been less than expected in the current year and are projected for \$1.1 million for next year due to the slowing economy. Likewise, Construction Standards building inspection fees are projected to decrease to \$860,000 for the same economic reasons. Several smaller fees make up the remainder. All budget estimates are based on prior and current year actuals. This category accounts for 1.11% of General Fund revenues.

Sales and Services revenues are derived from a wide variety of sources. They represent fees collected by various departments for goods and services rendered by them to the public, other departments of the government, or to other governments. Illustrative items within this category include various recreation program participation fees, deputy reimbursements, tax collection fees, emergency transport fees, and Medicaid case management reimbursement. Revenue in this category is projected to increase by 5.25% from

Fund Summaries

the amended FY 2009 budget. Total FY 2010 revenues are budgeted at \$10,555,564, or 5.43% of the total General Fund budget. These revenues have been estimated based on prior and current year actuals.

Investment earnings are revenues earned on idle money held by the County for investment. Total General Fund investment income is expected to decrease 49.80% from the FY 2009 budgeted levels to \$1,003,918 or 0.52% of the budget. The amount of funds invested fluctuates during the year; and after year-end, all fund balance above 15% of operating expenses is transferred to a Capital Reserve Fund. The decrease for FY 2010 is primarily due to market interest rates.

Miscellaneous revenues are those that are collected for various activities of the County that are not specific in nature or do not easily fit into another category. Included in this category are donations, grants from non-governmental entities, and the sale of fixed assets. The FY 2010 budget for miscellaneous revenues totals \$143,421 or 0.07% of General Fund budget. This budget is typically amended during the fiscal year to appropriate donations and grants as they are received.

Other Financing Sources include inter-fund transfers and fund balance appropriations. A transfer from the E911 Fund for the GIS Addressing Coordinator within the IT Department and a transfer from the Capital Projects Fund for funding several capital improvement projects are included. This category totals \$1,272,816 and equals 0.65% of all General Fund revenues for FY 2010.

Expenditures

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, Legal Department, County Manager, Communications and Outreach, Human Resources, Risk Management/Wellness, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Technology, General Services, and Capital Improvement Projects. Spending in this service area is expected to decrease 3.32% below FY

2009 amended levels to \$20,861,169. General Government spending comprises 10.73% of the total budget.

Capital improvement items funded from the General Fund include: IT disaster recovery plan and data backup, Rowan-Cabarrus Community College pave and irrigation parking lot, Arena storage, Concord Library chiller, and capital outlay funding for both public school systems. The delay of capital projects into future years attributes to one of the major decreases over the amended budget.

Programs experiencing significant increases during FY 2010 include County Manager due to the lateral transfer of the Deputy County Manager of Administration from the department of Finance; and Board of Elections due to the number of anticipated elections that will be held next year.

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. A FY 2010 budget of \$4,115,712 represents an 8.39% decrease from the amended current year budget which can be attributed to one-time capital outlay projects and non-recurring matching grants.

Public Safety spending funds services responsible for the safety and security of the public. Included in the Public Safety service area are the County Sheriff, Jail, Animal Control, Courts, Construction Standards, Emergency Management and Emergency Medical Services. Budgeted expenditures for FY 2010 total \$25,936,509 or a .29% increase beyond funded FY 2009 levels. New positions in the Sheriff's Office and expansion of the Jail Housing Unit comprise most of this increase. Public Safety spending equates to approximately 13.34% of the budget the upcoming fiscal year.

Expenditures in the Economic and Physical Development service area provide for the orderly planning of growth and development within the County, along with incentives to drive economic growth. General Fund programs within the Economic and Physical Development service area budget include: Commerce, Community and

Fund Summaries

Economic Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to increase approximately 57.55% to \$3,459,103. This increase is primarily due to allocations tied to federal stimulus legislation for Community Development and changes in economic development incentive grants.

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. At \$40,306,854, this budget accounts for 20.74% of the proposed General Fund spending for FY 2010. This spending level represents a decrease of 11.36% below current year amended totals. The Human Services service area incorporates Veterans Services, Transportation, Other Human Services, Cooperative Extension Service, Social Services, and Aging.

The Environmental Protection service area includes the Soil & Water Department whose budget is projected at \$261,465. This budget is decreasing 4.51%. This area accounts for 0.13% of the total General Fund budget.

By far the largest service area within the budget is Education / School Debt. This service area funds two public school systems and one community college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is budgeted at \$81,004,886, a decrease of .1.69% below the current year funding and 41.67% of all budgeted FY 2010 General Fund spending. Increases above current year funding are associated with payment of school debt service.

Other Program spending includes expenditures that are not attributable to one particular department or service, contributions to other agencies, and contributions to other funds. The FY 2010 budget for Other Programs is proposed to decrease by approximately 35.86% to \$8,391,817. This service area accounts for 4.32% of FY 2010 General Fund expenditures. All fund balance in excess of 15% of General Fund expenditures are transferred to the Capital Reserve Fund after the completion of the annual audit.

Other Debt Service funds principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$8,475,819 represents 4.36% of the FY 2010 budget, and remains at the current amended budget due to debt on the Sheriff's Administration building continuing

Fund Summaries

SOLID WASTE MANAGEMENT (LANDFILL) FUND

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 2008</u>	<u>Amended FY 2009</u>	<u>Adopted FY 2010</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	493,578	497,578	500,591	.61%	31.37%
Operations	1,252,691	1,050,606	1,073,323	2.16%	67.25%
Capital Outlay	-	2,368,868	22,000	-99.07%	1.38%
Total Expenditures	1,746,269	3,917,052	1,595,914	-59.26%	100.00%

Revenues by Category

<u>Description</u>	<u>Actual FY 2008</u>	<u>Amended FY 2009</u>	<u>Adopted FY 2010</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Intergovernmental Revenue	-	17,000	38,000	0.00%	2.38%
Other Taxes	31,096	55,000	55,000	0.00%	3.45%
Permits & Fees	15,977	25,000	25,000	0.00%	1.57%
Sales & Service	1,458,184	1,886,000	1,439,000	-23.70%	90.17%
Interest on Investments	212,399	-	38,914	0.00%	2.43%
Miscellaneous	4,081	-	-	0.00%	0.00%
Other Funding Sources	-	1,934,052	-	-100.00%	0.00%
Total Revenues	1,721,737	3,917,052	1,595,914	-59.26%	100.00%

The Solid Waste Management (Landfill) Fund budget totals \$1,595,914 which represents a decrease of 59.26% below current year.

Landfill and Waste Reduction programs constitute the Solid Waste Fund. The current economic downturn has meant a 9.52% decrease in

tonnage resulting in the loss of \$120,000 in revenue. For FY 2010, the disposal tax on white goods remains flat; tire disposal fees represents a decrease of 37.39%; and tipping fees budgeted are decreasing by 28.75%. In FY 2010, funds are budgeted for two replacements and two new 40 yard roll-off containers.

Fund Summaries

CABARRUS ARENA AND EVENTS CENTER FUND

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 2008</u>	<u>Amended FY 2009</u>	<u>Adopted FY 2010</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	139,930	132,486	119,906	-9.50%	7.17%
Operations	1,276,351	1,625,603	1,552,415	-4.50%	92.83%
Capital Outlay	-	300,000	-	-100.0%	0.0%
Total Expenditures	1,416,281	2,058,089	1,672,321	-18.74%	100.0%

Revenues by Category

<u>Description</u>	<u>Actual FY 2008</u>	<u>Amended FY 2009</u>	<u>Adopted FY 2010</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Sales & Service	679,713	645,500	627,700	-2.76%	37.53%
Interest on Investments	31,176	13,000	13,000	0.00%	0.78%
Miscellaneous	7,491	5,110	6,000	0.05%	0.36%
Fund Balance Appropriated	-	194,911	,-	0.00%	0.00%
Other Funding Sources	900,000	1,199,568	1,025,621	-14.50%	61.33%
Total Revenues	1,618,380	2,058,089	1,672,321	-18.74%	100.0%

In FY 2010, the Arena and Events Center Fund budget is expected to decrease by 18.7%. This fund accounts for revenues and expenditures related to the Arena and Events Center and the County Fair.

In May 2005, the County signed a contract with SMG, a management company, to oversee and manage the Arena and Events Center (not including the County Fair). An on-site general manager was hired and in FY 2009, all cost related to the Arena and Events Center was consolidated into one cost center. For FY 2010, a

payment to SMG in the amount of \$856,647 is budgeted. The Arena and Events Center receives a contribution of \$100,000 from the Cabarrus County Tourism Authority, and a proposed contribution of \$925,621 from the General Fund.

In the County Fair cost center, spending is projected to decrease by 4.09% to \$602,174. Revenue from gate passes and carnival rides are the primary support for this fund.

Fund Summaries

911 EMERGENCY TELEPHONE FUND

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 2008</u>	<u>Amended FY 2009</u>	<u>Adopted FY 2010</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	-	-	-	-	-
Operations	-	685,000	841,230	22.80%	100.0%
Capital Outlay	-	-	-	-	-
Total Expenditures	-	685,000	841,230	22.80%	100.0%

Revenues by Category

<u>Description</u>	<u>Actual FY 2008</u>	<u>Amended FY 2009</u>	<u>Adopted FY 2010</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Sales & Service	-	610,000	791,230	29.71%	94.06%
Interest on Investments	-	75,000	50,000	33.33%	5.94%
Fund Balance Appropriated	-	-	-	-	-
Other Funding Sources	-	-	-	-	-
Total Revenues	-	685,000	841,230	100.0%	100.0%

This is the second year that the 911 Emergency Telephone Fund is included as an annual budget. Previously, these funds were in a multi-year fund not appropriated annually.

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.

Fund Summaries

GENERAL FUND

Expenditures by Service Area

Service Area	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
General Government	17,576,013	21,577,176	20,861,169	-3.32%	10.73%
Cultural & Recreational	3,701,395	4,492,633	4,115,712	-8.39%	2.12%
Public Safety	22,406,125	25,860,336	25,936,509	0.29%	13.34%
Economic & Physical Development	2,398,171	2,195,581	3,459,103	57.55%	1.78%
Human Services	41,446,805	45,473,218	40,306,854	-11.36%	20.74%
Environmental Protection	226,952	273,823	261,465	-4.51%	0.13%
Education/School Debt	74,040,380	82,399,528	81,004,886	-1.69%	41.67%
Other Programs	18,327,038	13,083,530	8,391,817	-35.86%	4.32%
Other Debt Service	7,362,124	8,475,819	10,043,196	18.49%	5.17%
Total Expenditures	187,485,003	203,831,644	194,380,711	-4.64%	100.00%

Expenditures by Category

Category	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
Personnel Services	47,057,114	54,281,177	55,800,984	2.80%	28.71%
Operations	106,139,020	108,327,583	99,341,144	-8.30%	51.11%
Capital Outlay	3,467,179	6,148,347	2,851,836	-53.62%	1.47%
Debt Service	30,821,690	35,074,537	36,386,747	3.74%	18.72%
Total Expenditures	187,485,003	203,831,644	194,380,711	-4.64%	100.00%

Revenues by Category

Category	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
Ad Valorem Taxes	103,618,368	129,936,482	131,794,434	1.43%	67.80%
Other Taxes	38,441,643	34,398,497	28,465,243	-17.25%	14.64%
Intergovernmental Revenue	19,274,034	20,737,590	18,988,120	-8.44%	9.77%
Permits & Fees	6,356,383	2,987,342	2,157,195	-27.79%	1.11%
Sales & Services	10,165,675	10,028,588	10,555,564	5.25%	5.43%
Investment Income	3,635,015	2,000,000	1,003,918	-49.80%	0.52%
Miscellaneous	528,463	301,454	143,421	-52.42%	0.07%
Fund Balance Appropriated	-	1,746,744	-	-100.00%	0.00%
Other Financing Sources	2,793,897	1,694,947	1,272,816	-24.91%	0.65%
Total Revenues	184,813,478	203,831,644	194,380,711	-4.64%	100.00%

Fund Summaries

SUMMARY OF EXPENDITURES BY SERVICE AREA GENERAL FUND

	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
<u>General Government</u>					
Board of Commissioners	347,335	360,059	313,569	-12.91%	0.16%
Legal	796,217	776,707	767,719	-1.16%	0.39%
County Manager	408,263	423,599	568,031	34.10%	0.29%
Communications & Outreach	411,915	427,418	436,715	2.18%	0.22%
Risk Management / Wellness	210,546	225,072	217,881	-3.19%	0.11%
Human Resources	377,296	519,121	524,855	1.10%	0.27%
Tax Collector	819,745	929,142	938,680	1.03%	0.48%
Tax Administration	2,206,529	2,150,009	2,233,181	3.87%	1.15%
Board of Elections	620,835	637,130	967,511	51.85%	0.50%
Register of Deeds	722,572	763,475	650,002	-14.86%	0.33%
Finance	961,185	1,108,206	923,901	-16.63%	0.48%
Information Technology Services	2,624,145	3,093,921	3,242,769	4.81%	1.67%
Grounds Maintenance	1,122,925	1,253,716	1,234,159	-1.56%	0.63%
General Services Administration	992,250	1,208,426	1,258,414	4.14%	0.65%
Street Sign Maintenance	157,985	157,283	167,167	6.28%	0.09%
Building Maintenance	1,922,558	2,423,816	2,615,927	7.93%	1.35%
Facility Services	1,101,762	1,273,947	1,269,487	-0.35%	0.65%
Fleet Maintenance	748,191	1,060,116	711,201	-32.91%	0.37%
Capital Improvement Projects	1,023,760	2,786,014	1,820,000	-34.67%	0.94%
TOTAL	17,576,014	21,577,177	20,861,169	-3.32%	10.73%
<u>Cultural & Recreational</u>					
Parks	915,636	1,612,347	1,400,694	-13.13%	0.72%
Libraries	2,785,758	2,880,286	2,715,018	-5.74%	1.40%
TOTAL	3,701,394	4,492,633	4,115,712	-8.39%	2.12%
<u>Public Safety</u>					
Sheriff	8,976,314	9,952,210	10,351,487	4.01%	5.33%
Jail	4,449,095	5,637,633	5,753,030	2.05%	2.96%
Animal Control	698,034	794,616	727,280	-8.47%	0.37%
Courts	407,192	604,833	504,683	-16.56%	0.26%
Construction Standards	1,668,520	1,822,575	1,798,128	-1.34%	0.93%
Emergency Management	994,592	1,046,783	941,638	-10.04%	0.48%
Emergency Medical Services	5,212,378	6,001,686	5,860,263	-2.36%	3.01%
TOTAL	22,406,125	25,860,336	25,936,509	0.29%	13.34%
<u>Economic & Physical Development</u>					
Commerce	647,137	625,018	791,288	26.60%	0.41%
Community Development	325,189	337,906	348,266	3.07%	0.18%
Environmental Protection	242,798	268,072	267,403	-0.25%	0.14%
Zoning Administration	197,499	210,316	210,313	0.00%	0.11%
Economic Development Incentive	985,548	754,269	1,841,833	144.19%	0.95%
TOTAL	2,398,171	2,195,581	3,459,103	57.55%	1.78%

Fund Summaries

SUMMARY OF EXPENDITURES BY SERVICE AREA GENERAL FUND

	Actual FY 2008	Amended FY 2009	Adopted FY 2010	Percent Change	Percent of Total
<u>Human Services</u>					
Veterans Service	204,447	236,025	228,848	-3.04%	0.12%
Transportation	2,079,821	2,666,041	2,204,936	-17.30%	1.13%
Other Human Services	4,735,650	4,714,320	4,714,218	0.00%	2.43%
Cooperative Extension Service	384,523	421,652	411,525	-2.40%	0.21%
Social Services	32,304,153	35,158,913	30,596,246	-12.98%	15.74%
Aging	1,738,209	2,276,267	2,151,081	-5.50%	1.11%
TOTAL	41,446,803	45,473,218	40,306,854	-11.36%	20.74%
<u>Environmental Protection</u>					
Soil & Water	226,952	273,823	261,465	-4.51%	0.13%
TOTAL	226,952	273,823	261,465	-4.51%	0.13%
<u>Education/School Debt</u>					
Schools, Current Expense	44,772,810	49,671,502	50,945,989	2.57%	26.21%
Schools, Capital Outlay	3,950,000	4,165,742	1,916,850	-53.99%	0.99%
School Debt/Principal and Interest	22,608,260	25,561,095	25,305,928	-1.00%	13.02%
RCCC, Current Expense	1,858,004	1,798,496	1,798,496	0.00%	0.93%
RCCC, Capital Outlay	0	165,070	0	-100.00%	0.00%
RCCC/Principal and Interest	851,306	1,037,623	1,037,623	0.00%	0.53%
TOTAL	74,040,380	82,399,528	81,004,886	-1.69%	41.67%
<u>Other Programs</u>					
Non-Departmental	755,239	1,019,004	1,631,117	60.07%	0.84%
Contributions to Other Funds	15,645,666	10,280,155	5,029,158	-51.08%	2.59%
Contributions to Other Agencies	1,926,135	1,784,370	1,731,542	-2.96%	0.89%
TOTAL	18,327,040	13,083,529	8,391,817	-35.86%	4.32%
<u>Other Debt Service</u>					
Principal and Interest	7,362,124	8,475,819	10,043,196	18.49%	5.17%
TOTAL	7,362,124	8,475,819	10,043,196	18.49%	5.17%
GRAND TOTAL	187,485,003	203,831,644	194,380,711	-4.64%	100.00%

Five Year Financial Plan

The Five Year Financial Plan is a forecast of revenues and expenditures spanning a five year period beginning with the adopted 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 forecast uses the FY 2009 budget as a starting point for both revenues and expenditures in 2010. Similarly, forecasts for subsequent years rely on the previous year's revenues and expenditures for their starting points. Increases and decreases in revenues and expenditures are itemized for each year.

The General Fund

Proceeds from ad valorem (property) taxes provide over half the revenue in the general fund. Projections are based on a tax rate of \$0.63 per \$100 of assessed valuation for 2009. To further assess available revenue resources, student population growth, and core capacity levels of each school, necessary to determine future school construction need. The five year plan issued debt for four new schools, (two elementary, two middle, and a wing addition and vocational building renovation for A.L. Brown High School) June 2009, totaling \$126.25 million in debt service. In order to fund this plan, tax rate increases are required of 2.00 cents in FY 2011, 2.50 cents in 2012, and a 1.00 cent decrease in 2013, for a net rate increase of 3.50 cents.

It is important to note the financial structure of the plan takes into account debt issues, cost of the projects, and interest rates in the market at the time the debt sales, and the overall effect on the County's tax rate.

Total revenues in ad valorem (property) tax category have been budgeted at \$131,794,434, which represents a 1.43% for FY 2010. These revenues account for 65.81% of total revenue in the FY 2010 proposed budget.

Revenue for the North Carolina Research Campus (excluding personal property values) are projected and included in the plan based on valuation estimates found in the Tax Increment Projection

Study. The anticipated payment for the County's share of the obligation is also included in the plan.

Fiscal Year 2010 sales tax revenue is budgeted at \$27,885,243, a 17.6% decrease from FY 2009 estimates. Changes in sales tax can be effected annually by two primary factors. The first is growth in retail sales. The second is the method of distribution. The County has selected the ad valorem method for sales tax distribution in Cabarrus County. 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. In addition to these two factors, this year the State is assuming the remaining half of the Article 44 one-half cent sales tax in exchange for Medicaid relief to counties starting in October 2009. This is the primary reason for the decrease in this revenue in the upcoming fiscal year. In subsequent years, sales tax revenue is projected a flat growth rate in FY 2011 and 1% FY 2012 to FY 2014.

From an expenditure perspective, increases are driven primarily by increased school current expense funding and new debt service. Current expense is increasing due to start up cost for newly constructed schools. In FY 2010, an additional \$1.08 million in current expense is included for increased operational costs.

Additional debt service is added in all years of the five year plan. In FY 2010, the second full year of interest only debt service payments on the Housing Unit appears. The County issued Certificates of Participation (COPS) for several school projects which funding had been invested previously for either a land purchase, architect, and/or engineering. The June 2009 issue funded construction of the Lower Rocky River Elementary School, a middle school in the Southwest area of the County, AT Allen School replacement, Northwest area middle school, and a wing addition and vocational building renovation for A.L. Brown High School. School debt service will begin in FY 2012. In 2011, the County plans to build a parking deck to provide additional parking space in the downtown area to serve the County courthouse. The County expects the cost of the parking deck to be approximately \$5 million and debt service will begin in FY 2012. Based on the five year plan, the County has projected to issue up to \$88.465 million in debt and has anticipated an increase in the tax rate up to 3.50 cents for the construction of school projects

Five Year Financial Plan

requested by both school districts to meet their demands for classroom space during this five-year period.

Available cash resources through the utilization of Capital Reserve funding will provide for the addition of a new classroom wing at Boger elementary school in FY 2010. The County's contribution to annual operating expenses will increase as a result of the new school opening. Increases such as utilities, building and grounds maintenance, and other current operations will be handled through annual increases in current expense funding from the County.

Other annual expenditure increases are attributed to salary and benefit costs, increased operational costs for the Housing Unit, and other expenditures. The General Assembly approved Medicaid relief to counties in their FY 2007-08 budget, so the plan shows the elimination in FY 2010 of the remaining 3.7 million in payments for the County's share of Medicaid.

The Five Year Plan calls for capital improvement funding for necessary and long-overdue projects. A detailed schedule and description of these projects is found in the CIP located behind the Capital Improvement Plan tab of this document.

The spending levels specified in the Five Year Financial Plan are prudent and meet the needs of the County and the school systems while still maintaining adequate general fund reserves.

The plan anticipates tax rate increases to meet the demands of the debt service on new school construction, associated operational costs, and new students.

Board policy calls for a minimum unreserved fund balance equal to 15% of general fund expenses. This financial plan adheres to that policy. (Board policy also calls for excess fund balance above 15% to be transferred to the capital reserve fund to aid in more pay-as-you-go projects and reduce the reliance on debt financing).

The Solid Waste Fund

Landfill and Waste Reduction programs constitute the Solid Waste Fund. Information presented in the five year plan is based on data provided by the December 2008 airspace analysis survey. A new

survey is being prepared as of May 2009. Based on estimates and the anticipated closure of the Landfill in FY 2015, revenues are projected to increase after FY 2010 by 3.06% on average per year. A 2.5% increase in tonnage is anticipated in subsequent years. Operating expenses are projected to increase approximately 3% after FY 2010.

The Arena and Events Center Fund

This fund accounts for revenues and expenditures related to the Arena and Events Center and the Cabarrus County Fair. Expenditures in the Arena and Events Center Fund are expected to decrease by approximately 18.74% over the amended budget, to \$1,672,321.

In May 2005, SMG, an arena management company, was hired to oversee and manage the Arena and Events Center (excluding the County Fair). In FY 2006, all costs related to the Arena and Events center were consolidated into one cost center.

For FY 2010, expenses include the County Fair, the contract with SMG for \$856,647, and building improvements to be made by the County's General Services Department. Revenues for the County Fair are projected to increase by approximately 3% each year from FY 2010 until FY 2014, resulting in a surplus of revenues over expenditures. In addition to the proceeds from the County Fair, the Arena and Events Center will receive a contribution of \$100,000 from the Cabarrus County Convention & Visitors Bureau and a \$925,621 contribution from the General Fund during FY 2010.

The General Fund contribution amount is \$173,947 lower than in FY 2009 due to a delay of building improvement projects and current economic conditions. The excess revenue over operations generated from the County Fair reduces the annual contribution required from the General Fund for the Arena. The County Fair is estimated to produce \$44,526 in revenue over their expenses for 2010.

In subsequent years for the Arena and Events Center, the General Fund contribution to the Arena decreases by the \$300,000 project in FY 2009 and another estimated \$25,000 per year, as the operating deficit for the Arena is anticipated to decrease.

Five Year Financial Plan

GENERAL FUND

<u>Budgeted Revenues for:</u>	2010	2011	2012	2013	2014
Estimated operating revenues from previous fiscal year	198,051,341	194,380,711	199,289,166	211,714,894	227,349,377
Growth due to Revaluation (11% for Real Property)		-	-	11,041,765	
Annual Growth in Property Taxes for New Construction	1,998,493	(2,930,260)	1,795,434	3,387,539	5,086,905
Increase/Decrease in Property Tax (2.0, 2.5, -1.0)	-	4,039,496	5,130,138	-	-
Growth/Decrease in Register of Deeds Fees	(302,980)	-	50,000	-	-
Growth in Other Revenues	512,062	750,000	750,000	750,000	750,000
Growth in Building Inspection Revenues	(500,000)	-	50,000	-	-
Growth in Ambulance Revenues	525,000	150,000	150,000	150,000	150,000
State Hold Harmless (Medicaid Reform)		1,994,043	1,102,691		
Growth/Decrease in Sales taxes (1% inc FY12 to FY 14)	(581,995)	-	227,927	230,206	232,508
Addition of 1/4 cent sales tax for education cost	-	2,211,684	3,202,519	108,284	
Reduction in Taxes - Article 39 and Article 44 (Medicaid)	(5,321,210)	(1,306,508)	(32,981)	(33,311)	(33,644)
Total Revenues	194,380,711	199,289,166	211,714,894	227,349,377	233,535,146
<u>Budgeted Expenditures for:</u>					
Estimated operating expenditures from previous fiscal year	188,866,429	188,134,135	198,881,327	209,998,771	218,990,051
RCCC Current Expense Funding	-	89,925	94,421	99,142	104,099
School Current Expense Funding:					
Current Operations	1,177,695	883,957	1,113,931	1,473,320	1,498,297
Building and Grounds Maintenance	(96,792)	40,488	81,380	82,194	83,016
Opening New Schools	-	3,000,000	-	-	-
New Debt Service (estimated):					
Housing Unit for Detention Center	1,841,494	3,100,000	(154,250)	(124,001)	(124,000)
School Debt Issue - 2 schools, 1 project			4,655,000	3,658,363	(186,200)
School Debt Issue - 2 schools					
Parking Deck			733,205	214,300	
Retirement of Debt Service	(1,970,923)	(1,184,764)	(842,483)	(1,485,615)	(180,502)
Fulfilled/Added Econ Dev Incentive Grants	424,770	500,969	(162,000)	(764,000)	(249,000)
Maximum County Contribution for NC Research Campus	662,794	812,956	300,126	540,222	1,020,777
Salaries and Benefits:					
COLA, Merits, and Health Insurance Increases	1,501,953	757,708	2,401,558	2,519,821	2,641,014
Avg Growth in New Positions inclusive of all benefits	402,739	500,000	500,000	500,000	500,000
New Positions inclusive of all benefits - EMS Shift	-	-	-	-	-
New Positions inclusive of all benefits - Detention Unit	-	1,719,189	1,716,189	1,543,259	
Increase in operational cost for the Housing Unit	-	600,000	119,900	-	-
Increase in Contingency	658,887	(500,000)	-	-	-
Misc. Increases in Operational Expenditures	(1,762,457)	300,000	330,000	500,000	600,000
Vehicles New & Replacements - General Govt	(331,741)	-	-	-	-
Building Maintenance Repairs	130,300	-	100,000	100,000	100,000
Decrease in Medicaid	(3,371,013)	-	-	-	-
Additional Cabarrus Health Alliance contribution due to population growth	-	126,765	130,466	134,276	138,197
Total Operating Expenditures	188,134,135	198,881,327	209,998,771	218,990,051	224,935,750
<u>Funding for Capital Projects:</u>					
Capital Improvement Plan	2,536,850		1,130,000	8,075,520	2,550,566
Contribution to Capital Reserve Fund	3,709,726				
Total Expenditures	194,380,711	198,881,327	211,128,771	227,065,571	227,486,316
Revenues over (under) Expenditures	-	407,839	586,123	283,805	6,048,830
Estimated Unreserved Fund Balance as a % of Current Budget	36,741,776 19%	37,149,615 20%	37,735,738 18%	38,019,543 18%	44,068,372 19%
Property Tax Rate	.63 / 100	.65 / 100	.675 / 100	.665 / 100	.665 / 100
Total Debt Service Payments as a % of Current Budget	37,671,897 19.38%	39,587,133 19.90%	43,978,605 20.83%	46,241,652 20.36%	45,750,950 20.11%

Five Year Financial Plan

SOLID WASTE FUND

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
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Budgeted Revenues for:

Total Operating Revenues	<u>\$ 1,595,914</u>	<u>\$ 1,556,882</u>	<u>\$ 1,598,738</u>	<u>\$ 1,686,862</u>	<u>\$ 1,729,034</u>
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Budgeted Expenses for:

Total Operating Expenses	<u>1,573,914</u>	<u>2,062,139</u>	<u>2,123,049</u>	<u>2,221,499</u>	<u>1,246,117</u>
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Funding for Capital Purchases

Capital Reserve	-	-	-	-	-
Capital Improvement Plan	-	-	-	-	-
Capital Outlay	22,000	-	-	-	-
Total Expenses	<u>\$ 1,595,914</u>	<u>\$ 2,062,139</u>	<u>\$ 2,123,049</u>	<u>\$ 2,221,499</u>	<u>\$ 1,246,117</u>
Surplus/(Loss)	-	(505,257)	(524,311)	(534,637)	482,917

Five Year Financial Plan

CABARRUS ARENA & EVENTS CENTER FUND

COUNTY FAIR

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Budgeted Revenues for:</u>					
Estimated operating revenues from previous fiscal year	\$ 663,610	\$ 646,700	\$ 659,634	\$ 672,827	\$ 686,283
Increase in revenues (~2%)	(16,910)	12,934	13,193	13,457	13,726
Total Operating Revenues	646,700	659,634	672,827	686,283	700,009
Fund Balance Appropriated	-	-	-	-	-
Total Revenues	646,700	659,634	672,827	686,283	700,009

Budgeted Expenditures for:

Estimated operating expenditures from previous fiscal year	565,096	602,174	619,027	639,371	660,418
COLA & Merit on Salary & Benefits	6,111	1,799	4,868	5,063	5,265
Increase (decrease) in operational expenditures:	30,967	15,054	15,476	15,984	16,510
Total Operating Expenditures	602,174	619,027	639,371	660,418	682,194

Funding for Capital Purchases

Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 602,174	\$ 619,027	\$ 639,371	\$ 660,418	\$ 682,194
Surplus	44,526	40,607	33,456	25,865	17,815

ARENA & EVENTS CENTER

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
<u>Budgeted Revenues for:</u>					
Contribution to the Arena from the General Fund	925,621	900,621	875,621	850,621	825,621
Contribution to the Arena from the CVB	100,000	100,000	100,000	100,000	100,000
Total Contribution Revenues	1,025,621	1,000,621	975,621	950,621	925,621
Surplus from the County Fair (shown above)	44,526	40,607	33,456	25,865	17,815
Total Revenues	1,070,147	1,041,228	1,009,077	976,486	943,436
<u>Budgeted Expenditures for:</u>					
Building Improvements - General Services	213,500	-	-	-	-
Contribution to the Arena - SMG	856,647	1,041,228	1,009,077	976,486	943,436
Total Expenditures	1,070,147	1,041,228	1,009,077	976,486	943,436
Total Fund Surplus	-	-	-	-	-
Estimated Unreserved Fund Balance	\$ 428,483				



Capital Improvement Plan

RELATIONSHIP AMONG THE OPERATING BUDGET, CAPITAL BUDGET, AND THE FIVE YEAR FINANCIAL PLAN

The Cabarrus County capital budget is a financial plan for capital projects, outlining expenditures and resources for a particular fiscal year. The Capital Improvement Plan (CIP) is a long range plan of proposed capital improvement projects, including project costs and funding sources. The CIP is updated annually based on needs identified during the preparation of the capital budget.

The Five Year Financial Plan is a forecast of revenues and expenditures spanning a five year period beginning with the proposed annual budget for the upcoming fiscal year. By using a five-year planning window, the County ensures that commitments, obligations and anticipated needs are met in a fiscally sound manner. The five year plan encompasses both operating and capital budgets.

The annual operating budget must provide funding to adequately meet the anticipated needs, obligations, and commitments of the County. In addition, the operating budget must provide financing, staffing, operational, and maintenance funding for new facilities built or acquired as part of the CIP.

County policy acknowledges "pay as you go" financing as a significant financing source. However, each project is examined in depth to determine the most appropriate financing vehicle. Debt financing can include general obligation bonds, certificates of participation, capital leases, and installment financing. Among considerations are: flexibility to meet project needs, timing, tax- or rate-payer equity, and lowest interest cost. The County aggressively seeks donations of funds, property, services, and materials to supplement the resources provided by traditional financing methods. This policy reduces debt service costs, but still provides for the planned renewals, replacements, and renovations required by a growing county.

The County is subject to the North Carolina General Statute 159-55, which limits the amount of net debt the County may have outstanding to eight percent of the appraised value of property subject to taxation. As a matter of internal policy, the County has maintained a debt position far below its legal limit. Over the last five years, the County's ratio of net bonded debt to assessed value has not exceeded

1.96%. At June 30, 2009, the County's legal debt limit is \$1,679,288,720. The actual applicable outstanding debt is expected to be \$358,762,081, or 27.17% of the legal debt limit, which equates to \$2,182, per capita, comprises of \$119,835,000, in General Obligation (G.O) debt, \$220,885,000, in Certificates of Participation, \$14,367,714, in outstanding installment financing, and \$3,453,482, in capital leases.

A review of FY 2010 planned capital projects and available revenue sources reveals that \$2,536,850, in spending from the General Fund will be required to implement these projects. The most significant item of spending is \$1.92 million for capital outlay expense funding for public schools. General Fund spending is projected to vary from no financial impact to as much as \$8.08 million in each of the subsequent years covered by the CIP and the Five Year Plan.

The largest increase in future operating budgets, the CIP, and the Five Year Plan will be in debt service to fund the new Housing Unit for the Detention Center and downtown area parking deck, as well as school construction. Costs associated with these projects will be offset by the retirement of existing debt and Capital Reserve funding. Additional facilities, such as the Governmental Campus and Jail Housing Unit, will impact operational costs, particularly in the areas of new personnel, maintenance, and utilities cost.

Available cash resources through the utilization of Capital Reserve funding will provide for the addition of a new wing at Boger elementary school in FY 2010. The County's contribution to annual operating expenses will increase as a result of the new school opening. Increases such as utilities, building and grounds maintenance, and other current operations will be handled through annual increases in current expense funding from the County.

The projects for the Five Year CIP for 2010-2014 total \$55,056,276. Of this amount, debt totals \$5,000,000 and cash resources equal \$50,056,276. The cash resources are derived as follows: General Fund, \$14,292,936; Capital Reserves, \$11,677,432; Lottery Proceeds, \$17,635,908; and Grants, \$6,450,000.

**CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2009/10**

PROJECTS	ADOPTED FY 2009	ADOPTED FY 2010	PLANNING FY 2011	PLANNING FY 2012	PLANNING FY 2013	PLANNING FY 2014	PLANNING Beyond
<u>General Government:</u>							
Tax Software/Hardware	110,000						
Governmental Campus	4,500,000	¹	2,000,000	¹			
Govt Ctr - Parking Deck Repair/Recoat	150,000						
Govt Ctr - Multipurpose Room Expansion	100,000						
IT Disaster Recovery Plan & Data Backup	110,000		180,000				
Finance - ERP/Financial Software					700,000		2,800,000
GSA - Grounds Division Relocation							260,000
RCCC - Pave/Irrig Parking Lot		300,000					
Parking Deck - Downtown Area			5,000,000	⁹			
Old Jail Demo/Resurface			1,550,000	¹			
Elections Voting Equipment					1,000,000	¹	1,000,000
General Services Building - Addition							325,000
+ Historic Courthouse Roof, Boxing, & Painting	700,000	¹					
+ Courthouse Chiller			110,000				
<u>Culture and Recreation:</u>							
Southeast Cabarrus Community Park	1,000,000	¹			2,000,000		650,000
Camp T.N. Spencer Park	304,974				849,735	⁷	1,629,600
Frank Liske Park - Multi Projects	209,698					355,092	90,250
Elma Lomax Incubator Farm	1,200,000	³			372,785		770,474
Arena - Rewiring	300,000						117,680
Concord Library Expansion	450,000	¹⁰					1,700,000
Arena - Storage		40,000		650,000	¹		
Northeast Cabarrus Community Park							6,629,020
Library - Bookmobile							180,000
FLP - Artificial Turf (by GSA)							1,600,000
Misc School Park Projects							950,000
North Cabarrus Park							2,761,584
Rocky River Greenway							1,000,000
Arena - HVAC Upgrade					1,000,000		
Park Land Acquisition							33,000,000
Harrisburg School Park							500,000

**CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2009/10**

PROJECTS	ADOPTED FY 2009	ADOPTED FY 2010	PLANNING FY 2011	PLANNING FY 2012	PLANNING FY 2013	PLANNING FY 2014	PLANNING Beyond		
Mt. Pleasant Library Expansion							700,000		
Kannapolis Library Program Room							800,000		
Midland/S. Cabarrus Library Branch							2,000,000		
West Cabarrus Library Branch							2,700,000		
+ Concord Library Chiller		100,000							
<u>Public Safety:</u>									
Detention Center	60,000,000	²							
800 MHz Radios for Public Safety Depts.	336,000		336,000	¹	155,750	¹			
Courthouse Renovations - Magistrate/Courtroom	400,000	¹							
Public Safety Training Facility Feasibility Study	100,000						5,000,000		
Courthouse Expansion / Relocation							52,500,000		
Waterproof Precast - Courthouse & Concord Lib.			120,000	¹					
Communications Tower - NE				540,000	¹	540,000	⁷		
Communications Tower - SE					1,080,000	¹			
<u>Economic and Physical Development:</u>									
+ Back Creek Gabbro Hill					500,000	³			
+ Butcher Branch Forest					300,000	³	400,000	³	700,000
+ Schweintz Sunflower					225,000	³			
<u>Human Services:</u>									
Mental Health Bldg HVAC			300,000	¹					
Senior Center Roof	150,000								
DSS Case Mgt Software		500,000	¹						
Human Services Bldg HVAC			100,000	¹	100,000		100,000		
Kannapolis Area Senior Center							3,390,000		
Senior Center Expansion							1,715,000		
Human Services Building							30,000,000		
Southern Cabarrus Senior Center							3,390,000		
<u>Environmental Protection:</u>									
Landfill - Dozer	425,000	⁴							
Landfill - C&D Site Expansion	1,500,000	⁴							

**CABARRUS COUNTY
CAPITAL IMPROVEMENT PLAN
2009/10**

PROJECTS	ADOPTED FY 2009	ADOPTED FY 2010	PLANNING FY 2011	PLANNING FY 2012	PLANNING FY 2013	PLANNING FY 2014	PLANNING Beyond	
<u>Education:</u>								
Cabarrus County Schools								
School Construction	114,713,530	^{1,2}	1,738,682	¹				
Land Purchases/Architecture Fees	2,724,325	⁸	3,060,861	⁸	3,060,861	⁸	3,091,470	⁸
Capital Outlay Expense Funding	3,500,000		1,866,850		1,020,000	¹	1,020,000	
Subtotal Cabarrus County Schools	120,937,855		6,666,393		4,080,861		4,111,470	
Kannapolis City Schools								
School Construction	12,680,944	⁹						
Land Purchases/Architecture Fees	385,391	⁸	424,220	⁸	424,220	⁸	428,462	⁸
Capital Outlay Expense Funding	540,000		50,000		50,000	¹	50,000	¹
Subtotal Kannapolis City Schools	13,606,335		474,220		474,220		478,462	
Rowan Cabarrus Community College								
Additional Campus Bldg - Design/Build								10,000,000
Subtotal RCCC	-	-	-	-	-	-	-	10,000,000
Land/Architect/Engineering/Other Funds	3,500,000	⁶						
SUBTOTAL EDUCATION	138,044,190		7,140,613		4,555,081		4,589,932	
GRAND TOTAL - CABARRUS COUNTY	209,389,862		10,960,613		12,491,081		5,515,682	
Capital Reserve Fund	(17,860,000)		(4,938,682)		(4,006,000)		(865,750)	
Grants/Other	(800,000)							(1,867,000)
Landfill Enterprise Fund	(1,925,000)							(1,025,000)
COPS Funding	(176,134,474)							(5,425,000)
GO Bonds								
Adequate Public Facility Fund	(3,500,000)							
Lottery Proceeds - Cabarrus	(2,724,325)		(3,060,861)		(3,060,861)		(3,091,470)	
Lottery Proceeds - Kannapolis	(385,391)		(424,220)		(424,220)		(428,462)	
Other (Cannon Trust)	(450,000)							(432,747)
Undetermined Debt Instrument					(5,000,000)			TBD
GENERAL FUND TOTAL - CIP	5,610,672		2,536,850		0		1,130,000	
							8,075,520	
								2,550,566
								167,438,134

+ Indicates New Project Added Since Last Year's CIP

¹ Capital Reserve Funding

² Certificate of Participation (COPS) Funding

³ Funding Provided by Federal Grant

⁴ Funding Provided in Solid Waste Enterprise Fund

⁵ General Obligation Bond (GO) Funding

⁶ Adequate Public Facility Fees

⁷ General Fund and Capital Reserve Funding

⁸ Lottery Proceeds

⁹ Undetermined Debt Proceeds

¹⁰ Other

5 YR CIP TOTAL

55,056,276

Paid by Debt

5,000,000

Paid by Cash Resources

50,056,276

% Paid by Cash

90.92%

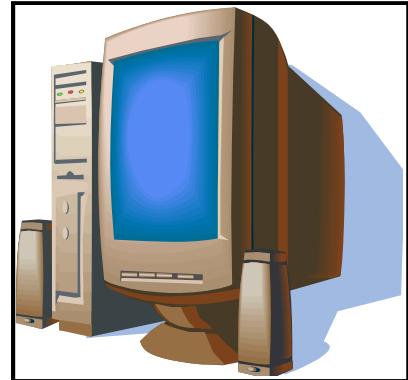
Capital Improvement Plan

Department: Tax Administration

Project Title: Tax Software/ Hardware

Project Description:

Migration of current tax billing, collection and assessment software and hardware to a windows .NET platform with MS SQL database backend, Cabarrus County's current technical standard. This standard provides an enterprise approach for integrating business processes and providing disaster recovery. This project is critical as the current Tax server operating system and hardware will no longer be supported by HP after 2008. This project was started in FY2007. Total cost for the three year implementation is estimated at \$498,700.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other	110,000						
Total	110,000						
Funding Sources							
General Fund	110,000						
Debt							
Grants							
Permits/Fees							
Other							
Total	110,000						
Operating Impact							
Total							

Operating Budget Impact:

Minimal operational budget impact anticipated.

Capital Improvement Plan

Department: Multi-Department

Project Title: Governmental Campus

Project Description:

The Governmental Campus will consist of facilities to address needed office and vehicle storage space for several departments, including the Board of Elections, Emergency Medical Services, Parks Administration, Transportation and Veterans Services. These departments are currently located in either overcrowded, inaccessible, or leased facilities. The proposed site for the new governmental campus is the county-owned old fairgrounds property on Cabarrus Avenue. Included with the County's space needs study is a basic plan for this campus. The next stages will be completion of a detailed master plan, design, and construction.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design	450,000						
Land/Acquisition							
Construction	4,050,000	2,000,000					
Equipment							
Total	4,500,000	2,000,000					
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve	4,500,000	2,000,000					
Total	4,500,000	2,000,000					
Operating Impact							
Total							

Operating Budget Impact:

Operational efficiencies will be realized with the co-location of these departments which are currently housed at different locations throughout the county. Energy efficiencies are also anticipated with newer LEED designed facilities.

Capital Improvement Plan

Department: General Service Administration

Project Title: Governmental Center Parking Deck Repairs and Recoating

Project Description:

The Governmental Center Garage Level Parking floor is sealed with a special coating to prevent moisture from entering the basement level computer rooms, offices, and vehicles parked on the lower level.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		150,000					
Equipment							
Other							
Total	150,000						
Funding Sources							
General Fund		150,000					
Debt							
Grants							
Permits/Fees							
Other							
Total	150,000						
Operating Impact							
Total							

Operating Budget Impact:

No annual operating budget impacts expected, however, if the coating is not maintained, damages could occur due to leaks.

Capital Improvement Plan

Department: General Government

Project Title: Multipurpose Room Renovation

Project Description:

The Multipurpose Room at the Governmental Center is being expanded into vacated office space in order to accommodate the requirements of the Commissioner's workshop meetings and other county meetings and training programs.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	100,000						
Equipment							
Other							
Total	100,000						
Funding Sources							
General Fund	100,000						
Debt							
Grants							
Permits/Fees							
Other							
Total	100,000						
Operating Impact							
Total							

Operating Budget Impact:

No change in operational costs anticipated within this existing building.

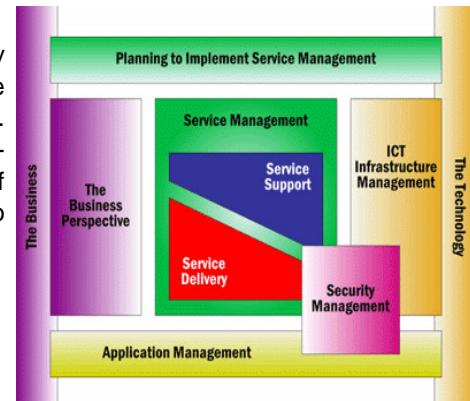
Capital Improvement Plan

Department: Information Technology Services

Project Title: Strategic & Disaster Recovery Plan / Colocation Data Center

Project Description:

Strategic Technology Plan to identify and optimize future technology investments required to achieve county goals. This plan will focus on core business processes, business continuity education, and disaster recovery. The Strategic Technology Plan will then be used to plan and design a colocation data center in Human Services Building to increase the reliability of the county's information technology infrastructure, and provide a means to continue key county business operations in the event of a disaster.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design	110,000	20,000					
Land/Acquisition							
Construction		60,000					
Equipment			100,000				
Other							
Total	110,000	180,000					
Funding Sources							
General Fund	110,000	180,000					
Debt							
Grants							
Permits/Fees							
Other							
Total	110,000	180,000					
Operating Impact		35,000					
Total		35,000					

Operating Budget Impact:

Hardware maintenance and licensing fees.

Capital Improvement Plan

Department: Finance

Project Title: Enterprise Resource Planning Software

Project Description:

The desired enterprise technology will accommodate the County's needs in a variety of areas including: financial systems, human resources, payroll, contract administration, procurement, purchasing, asset management, fleet management, etc. All departments will utilize some portion of the program at various levels. Business intelligence will enable the County to track, understand, and manage enterprise performance. Since 1998, the County has been using MUNIS packages for financial and human resources. There are greater capabilities in the marketplace that will allow the County to increase its capability as well as operate more efficiently. Request for proposals with purchase and implementation is planned to begin in 2014.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other					700,000	2,800,000	
Total					700,000	2,800,000	
Funding Sources							
General Fund					700,000	2,800,000	
Debt							
Grants							
Permits/Fees							
Other							
Total					700,000	2,800,000	
Operating Impact					300,000	300,000	
Total					300,000	300,000	

Operating Budget Impact:

Unquantifiable savings will be realized in work productivity in various departments. Licensing costs and product upgrades are anticipated to cost 20% of software purchase price, estimated at \$300,000 per year.

Capital Improvement Plan

Department: General Services

Project Title: Relocate Grounds Division Headquarters

Project Description:

Construct Headquarters space inside recently built Grounds Division Equipment Shelter and enclose the exterior walls of new building, build new fueling structure away from stream. The current Headquarters building was built in 1982 and more storage space is needed. We plan to use existing Office/Headquarter Space/Old Building for storage of equipment parts, materials and supplies. Also, the storage of pesticides/herbicides must be in a controlled HVAC environment.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							20,000
Land/Acquisition							
Construction							217,000
Equipment							3,000
Other							20,000
Total							260,000
Funding Sources							
General Fund							260,000
Debt							
Grants							
Permits/Fees							
Other							
Total							260,000
Operating Impact							
Total							5,000

Operating Budget Impact:

Utilities will have a minimal impact.

Capital Improvement Plan

Department: General Government (Education)

Project Title: Parking Lot Paving & Irrigation - Rowan Cabarrus Community College

Project Description:

Currently, the parking lot at the Rowan Cabarrus Community College located on Concord Parkway has a dirt and gravel parking lot. This project is to pave and curb the parking lot and provide irrigation that the school has requested around the buildings and in the parking islands.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		300,000					
Equipment							
Other							
Total		300,000					
Funding Sources							
General Fund		300,000					
Debt							
Grants							
Permits/Fees							
Other							
Total		300,000					
Operating Impact							
Total							

Operating Budget Impact:

There are no anticipated operational impacts.

Capital Improvement Plan

Department: General Government

Project Title: Parking Deck - Downtown Area

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, Elections Office, Historic Courthouse, etc.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			5,000,000				
Equipment							
Other							
Total			5,000,000				
Funding Sources							
General Fund							
Debt			5,000,000				
Grants							
Permits/Fees							
Other							
Total			5,000,000				
Operating Impact							
Total							

Operating Budget Impact:

Cost of operational impact which would include cleaning and maintenance.

Capital Improvement Plan

Department: General Government

Project Title: Old Jail Demolition / Resurfacing

Project Description:

Demolish the current jail to provide surface parking for employees and public.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			1,550,000				
Equipment							
Other							
Total			1,550,000				
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve			1,550,000				
Total			1,550,000				
Operating Impact							
Total							

Operating Budget Impact:

No anticipated annual operational impact.

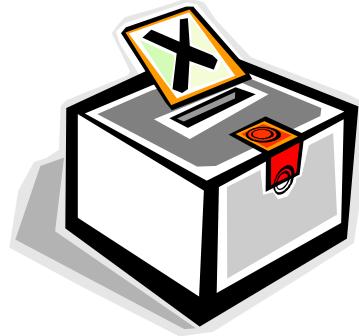
Capital Improvement Plan

Department: Board of Elections

Project Title: New Voting Equipment

Project Description:

The Board of Elections feels new voting equipment must be planned for due to our fiscal responsibility should the Federal and NC Statute change in future years. If future laws do not change the way we do business, we can continue use of the Federal funded optical scanners at the precinct level for a number of years. However, due to anticipated federal law changes, we anticipate a change by 2014 in our ADA equipment. In addition, if mega precincts become an option in the future, we will be required to go to DRE technology due to multiple ballot styles and the requirement to report by precinct. If federally mandated, there could potentially be grant funding to offset the cost of part of the equipment.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment						1,000,000	1,000,000
Other							
Total						1,000,000	1,000,000
Funding Sources							
General Fund						1,000,000	
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve						1,000,000	
Total						1,000,000	1,000,000
Operating Impact							
Total							

Operating Budget Impact:

There are no anticipated operation impacts at this time.

Capital Improvement Plan

Department: General Service Administration

Project Title: General Service Building Addition

Project Description:

Space is not adequate for space needs staffing recommendations or number of vehicles the county now has. Extra bays and lifts would allow more efficiency in labor hours as well as faster vehicle inspections. Recent space needs study also calls for additional space to be added for storage of parts.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							15,000
Land/Acquisition							
Construction							298,000
Equipment							7,000
Other							5,000
Total							325,000
Funding Sources							
General Fund							325,000
Debt							
Grants							
Permits/Fees							
Other							
Total							325,000
Operating Impact							
Total							3,500

Operating Budget Impact:

Minimal impact expected with electrical lighting and natural gas for heating.

Capital Improvement Plan

Department: General Services

Project Title: Replacement of Historic Courthouse Roof, Boxing and Painting

Project Description:

The current roof on the historic courthouse is comprised of actually 3 different type of roofing materials, crimped copper, EPDM, and shingle. Over the past 9 months we have spent considerable time and cost (both internal and contractor) on locating and repairing leaks. The structural integrity of the copper roofing is in serious deterioration and we currently have 6 leaking locations in the attic that we keep buckets under. The problem with trying to repair the leaks is that the condition of the copper is so poor that trying to patch the holes only causes more wear on the roof. We would replace with a decorative roof that presents the "historic" and copper appearance in color but offers the structural integrity of a modern roofing system.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		700,000					
Equipment							
Other							
Total		700,000					
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other-Capital Reserve		700,000					
Total		700,000					
Operating Impact							
Total							

Operating Budget Impact:

This project has generated no anticipated operating budget impacts.

Capital Improvement Plan

Department: General Services

Project Title: Courthouse Chiller Replacement

Project Description:

The courthouse has two (2) rooftop chillers. One was replaced two (2) years ago as it had reached his mechanical life expectancy and also had two (2) non-repairable stages. The second chiller is now at the years of life where it needs to be replaced.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction				110,000			
Equipment							
Other							
Total				110,000			
Funding Sources							
General Fund				110,000			
Debt							
Grants							
Permits/Fees							
Other							
Total				110,000			
Operating Impact							
Total							

Operating Budget Impact:

There are no operating budget impacts anticipated presently.

Capital Improvement Plan

Department: Parks

Project Title: Southeast Cabarrus Community Park

Project Description:

There are currently no locally owned public parklands within the Southeast Cabarrus County District. The only public recreational facility available to the public is the Bethel School Park. The proposed plan includes the following elements; land acquisition of 190 acres, four baseball/softball fields, two soccer/football fields, restroom/concession building, small playground, walking trail system, picnic sites, and support facilities (signage/parking lots). Future elements may be constructed - picnic shelters, tennis courts, basketball courts, etc. According to the Livable Community Blueprint, the recommendation for current needs is a community park for this district.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design	80,000						
Land/Acquisition							
Construction	920,000				2,000,000	650,000	
Equipment							
Other							
Total	1,000,000				2,000,000	650,000	
Funding Sources							
General Fund					2,000,000	650,000	
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve	1,000,000						
Total	1,000,000				2,000,000	650,000	
Operating Impact							
Total							

Operating Budget Impact:

The operating financial impact can not be determined at this time.

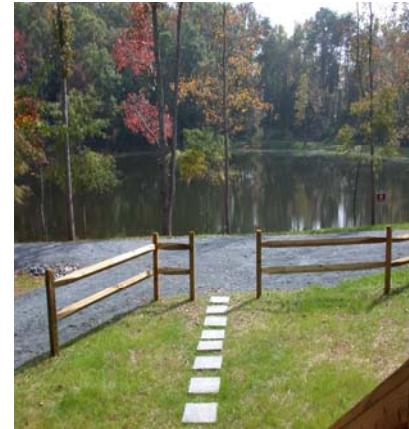
Capital Improvement Plan

Department: Parks

Project Title: Camp T.N. Spencer Park

Project Description:

In 2002, the Cabarrus County Boys and Girls 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, playground, building improvements and signage. Cabarrus County Parks received a NC Parks and Recreation Trust Fund grant for \$250,000 and new facilities were opened to the public in 2004. Phase II construction of the public bathhouse for the pool at Camp T.N. Spencer. 2009 construction will include grading, parking area, septic system, pump, pump house, and demolition of the existing restroom and pump house. 2013 includes the replacement of Helms Hall and the office/storage buildings.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design					36,945		96,886
Land/Acquisition							
Construction	113,132				738,900		1,467,123
Equipment							
Other	191,842				73,890		65,591
Total	304,974				849,735		1,629,600
Funding Sources							
General Fund	304,974						1,629,600
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve					849,735		
Total	304,974				849,735		1,629,600
Operating Impact							
Total							

Operating Budget Impact:

Operating impact cannot be determined at this time.

Capital Improvement Plan

Department: Parks

Project Title: Frank Liske - Multi Projects

Project Description:

Located near the center of the County this district park has a variety of active and passive recreational opportunities. The proposed projects include renovation and lighting of ball field #4, (2009), construction of a water spray ground (2014), lighting of 2 soccer fields (2014), paving of the 2 mile perimeter trail (2014).



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design						15,439	
Land/Acquisition							
Construction	128,210					308,775	90,250
Equipment							
Other	81,488					30,878	
Total	209,698					355,092	90,250
Funding Sources							
General Fund	209,698					355,092	90,250
Debt							
Grants							
Permits/Fees							
Other							
Total	209,698					355,092	90,250
Operating Impact							
Total							

Operating Budget Impact:

Operating financial impact is yet to be determined.

Capital Improvement Plan

Department: Parks

Project Title: Elma C. Lomax Incubator Farm

Project Description:

On September 17, 2001, the Cabarrus County Board of Commissioners approved a resolution of acceptance of gift of gift of real and personal property from the Elma C. Lomax Trust (approx. 30 acres of unimproved real estate located at 3332 Atando Road). The grantor's intent is that the parkland be shared with wildlife; therefore, only passive activities may be constructed on the site. In FY 2006-2007, a comprehensive master site plan and a preliminary budget was completed. Cooperative Extension will have an Incubator Farm in the center of the Park. The following facilities are proposed; nature/science museum, wildlife viewing facilities such as butterfly garden, bird habitat, wildflower meadows, and other passive park support facilities.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design					16,208	66,998	5,117
Land/Acquisition	1,200,000						
Construction					324,162	669,977	102,320
Equipment							
Other					32,415	33,499	10,233
Total	1,200,000				372,785	770,474	117,680
Funding Sources							
General Fund					372,785	770,474	117,680
Debt							
Grants	1,200,000						
Permits/Fees							
Other							
Total	1,200,000				372,785	770,474	117,680
Operating Impact							
Total							

Operating Budget Impact:

Operational impact has yet to be determined.

Capital Improvement Plan

Department: Arena & Events Center

Project Title: Events Center Rewiring

Project Description:

Removal of existing electrical, voice, and data wiring in the Events Center floor and installation of wiring with similar capabilities dropping from the Events Center ceiling. The current wiring in the Events Center floor has experienced degradation associated with liquids contaminating electrical boxes and conduit. Additionally, the infrastructure does not allow the flexibility needed to provide proper electrical, voice, and data service for many events taking place in the Events Center.



Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	300,000						
Other							
Total	300,000						
Funding Sources							
General Fund	300,000						
Debt							
Grants							
Permits/Fees							
Other							
Total	300,000						
Operating Impact	15,000	17,500	20,000	22,500			
Total	15,000	17,500	20,000	22,500			

Operating Budget Impact:

The operating impact of this project is a combination of reduced repair expense and increased revenue from supplying voice, data, and electrical service.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Concord Library Expansion

Project Description:

The expansion of the existing Concord Library is needed to provide space to adequately accommodate the following services: expanded children's library; public internet services and computer instruction; local history and genealogy services. Expansion will also increase and update circulation space and services. Spaces for young adult collections, periodical reading and dedicated study and conference activities are envisioned. The expansion would add approximately 8000 sq. ft. to the current 26,000 sq. ft. facility. The library was constructed in 1976 and has essentially remained unchanged during that 32 year period. The expansion would also facilitate an updating and reconfiguration of public and administrative spaces.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design	450,000						
Land/Acquisition							
Construction							1,700,000
Equipment							
Other							
Total	450,000						1,700,000
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other	450,000						1,700,000
Total	450,000						1,700,000
Operating Impact							
Total							

Operating Budget Impact:

The operating budget impact is unknown at this time. There should be some savings in utility costs.

Capital Improvement Plan

Department: Arena & Events Center

Project Title: Storage Facility

Project Description:

Construction of a 10,000 square foot storage facility to house display equipment for the Cabarrus County Fair and basketball court, stage panels, chairs, flooring system, grounds maintenance equipment, and other items necessary for Cabarrus Arena operations.



Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design		40,000					
Land/Acquisition							
Construction			650,000				
Equipment							
Other							
Total		40,000	650,000				
Funding Sources							
General Fund		40,000					
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve			650,000				
Total		40,000	650,000				
Operating Impact							
Total		-12,500	-12,500				

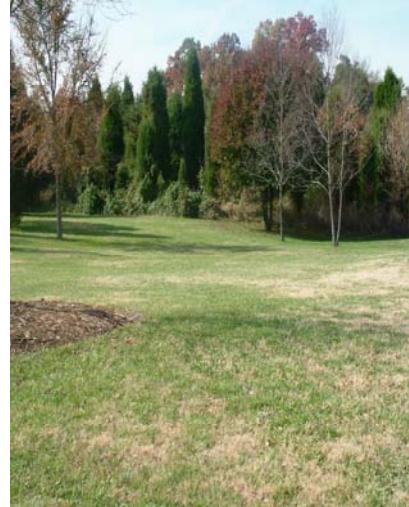
Operating Budget Impact:

Elimination of \$7,500 annual rental fees for temporary storage units and as much as \$5,000 annually in labor savings.

Capital Improvement Plan

Department: Parks

Project Title: Northeast Community Park



Project Description:

According to the Livable Community Blueprint, the recommendation is a community active park for this district. The proposal includes the following park elements; land acquisition of 100 acres, four baseball/softball fields, two soccer/football fields, restroom/concession building, playground, trails, picnic sites, support facilities, and parking. In the future, other park elements may be constructed - picnic shelters, tennis courts, basketball courts, etc.

Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							46,500
Land/Acquisition							1,401,202
Construction							4,803,300
Equipment							
Other							378,018
Total							6,629,020
Funding Sources							
General Fund							6,629,020
Debt							
Grants							
Permits/Fees							
Other							
Total							6,629,020
Operating Impact							
Total							

Operating Budget Impact:

Operational impact has not been established for this project.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Bookmobile Replacement

Project Description:

Replacement of the Cabarrus County Library Bookmobile. The current bookmobile is vintage 1975. It is basically worn out. The County Garage staff has worked miracles in keeping the vehicle in service. Mechanical and replacement parts have become increasingly difficult to locate. Regular use during the past 33 years has likely resulted in frame and metal fatigue. A new vehicle will be more energy efficient, less costly to maintain and operate. It will also provide an improved image for Cabarrus County and Library outreach operations. The Garage staff recommends that the motor be diesel to insure long life and easy maintenance.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment							180,000
Other							
Total							180,000
Funding Sources							
General Fund							180,000
Debt							
Grants							
Permits/Fees							
Other							
Total							180,000
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: General Services

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

Project Description:

Artificial turf for 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.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							1,600,000
Equipment							
Other							
Total							1,600,000
Funding Sources							
General Fund							1,600,000
Debt							
Grants							
Permits/Fees							
Other							
Total							1,600,000
Operating Impact							-20,000
Total							-20,000

Operating Budget Impact:

Reduction in the cost of mowing, field maintenance, and irrigation.

Capital Improvement Plan

Department: Parks

Project Title: School Park Projects Miscellaneous

Project Description:

The Bethel Elementary, Pitts Elementary, and Kannapolis Middle School parks were designed and established in FY 2003-2004. Portions of the park projects were not completed due to funding constraints. This request is for funds to complete renovations and improvement plans at these three parks. Plans include turf for athletic fields at Pitts Elementary, retrofitting athletic lights on two baseball fields at Bethel and Pitts School park sites; installing two sets of athletic lights for soccer fields at Bethel and Pitts School parks; purchase and assembly of bleachers for athletic fields at Pitts and Bethel; and improvement of three athletic fields at Kannapolis Middle School. Installation of lights on 2 baseball fields at Rocky River Elementary School (2015).



Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							950,000
Equipment							
Other							
Total							950,000
Funding Sources							
General Fund							950,000
Debt							
Grants							
Permits/Fees							
Other							
Total							950,000
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Parks

Project Title: North Cabarrus Park

Project Description:

In 1998-99, the City of Kannapolis, Church of God Children's Home and Cabarrus County entered into two formal 20 year agreements for approx.90 acres to jointly construct a public park on Orphanage Road. Opened Phase I and II to public on October 11, 2001. Phase III is currently under construction for the following park elements: pedestrian trails, boardwalks, disc golf course, bocce courts, etc. Collaborating with City of Kannapolis, in 2005 Cabarrus County was awarded a matching grant from the State of NC for Phase III. The original park concept consists of six phases which include nature trails, mountain bike trails and tennis courts.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							120,069
Land/Acquisition							
Construction							2,641,515
Equipment							
Other							
Total							2,761,584
Funding Sources							
General Fund							2,761,584
Debt							
Grants							
Permits/Fees							
Other							
Total							2,761,584
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Parks

Project Title: Rocky River Greenway

Project Description:

This project is the design and construction of Rocky River Greenway Phase I. The project addresses bicycle, pedestrian, and passive park needs that were identified in the Livable Community Blueprint. The development of Rocky River Greenway Phase I is an approximately two and a half to three mile segment from Weddington Road to Highway 29. Cabarrus County has the opportunity to enter into a joint funding partnership with the City of Concord and local support of donations/grants (total project Phase I - \$3,200,000). A significant portion of this Phase I is either owned by the City of Concord or the property owner who has expressed willingness to consider an easement for Greenway development.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							75,000
Land/Acquisition							
Construction							900,000
Equipment							
Other							25,000
Total							1,000,000
Funding Sources							
General Fund							1,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							1,000,000
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Arena & Events Center (General Service Administration)

Project Title: HVAC System Upgrade and Replacements - Arena Complex

Project Description:

The current equipment was installed in 2000 and is being maintained by in-house staff. We will continue to maintain this equipment until the useful life expectancy has expired. At that time, it will be necessary to upgrade the systems to new technology and because of age. If we are successful in our maintenance program during the life expectancy period, we may be looking to upgrade around 2013-2020.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design					40,000		
Land/Acquisition							
Construction					960,000		
Equipment							
Other							
Total					1,000,000		
Funding Sources							
General Fund					1,000,000		
Debt							
Grants							
Permits/Fees							
Other							
Total					1,000,000		
Operating Impact							
Total							

Operating Budget Impact:

A new system could result in utility savings due to energy efficiencies.

Capital Improvement Plan

Department: Parks

Project Title: Park Land Acquisition

Project Description:

Purchase of land for future parks throughout the County to provide recreational activities.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							33,000,000
Construction							
Equipment							
Other							
Total							33,000,000
Funding Sources							
General Fund							33,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							33,000,000
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Parks

Project Title: Harrisburg School Park

Project Description:

Improvements to the Park at Harrisburg School. The HYL (largest athletic organization in Cabarrus County) is an active partner in this replacement project. The HYL have purchased an additional two acres of adjoining land that allowed for a four-field athletic complex to be constructed on the site. In 1999-2001, the BOC approved funds to construct a four field baseball/softball complex which includes lights, fencing, bleachers, irrigation, turf improvement, and gymnasium scoreboard/bleachers. In 2003-2004, the BOC approved funds to construct a concession/restroom building for the complex. Harrisburg Youth League provided additional funds (\$37,618) to construct a second story on this multipurpose building. Items requested to complete the project includes: lights/fence/irrigation/turf two ball field-soccer combo fields, paved/perimeter trail and signage.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							21,740
Land/Acquisition							
Construction							478,260
Equipment							
Other							
Total							500,000
Funding Sources							
General Fund							500,000
Debt							
Grants							
Permits/Fees							
Other							
Total							500,000
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Mt. Pleasant Library Expansion

Project Description:

This project will increase the size of the Mt. Pleasant Library by approximately 3000+ sq. ft. The expansion will be on land owned by Cabarrus County.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2013 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							650,000
Equipment							50,000
Other							
Total							700,000
Funding Sources							
General Fund							550,000
Debt							
Grants							150,000
Permits/Fees							
Other							
Total							700,000
Operating Impact							
Total							

Operating Budget Impact:

An approximately 10% increase in utility costs is anticipated.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Kannapolis Library Program Room

Project Description:

This project would add a multi-purpose or community room at the Kannapolis Library. It would be constructed on land owned by Cabarrus County. A preliminary plan has been completed and an estimation of construction costs has been projected. This space would be used for library and community programs, including story times and cultural presentations. The preliminary plan also includes a conference room which can also be used as a computer lab.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2013 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							650,000
Equipment							150,000
Other							
Total							800,000
Funding Sources							
General Fund							800,000
Debt							
Grants							
Permits/Fees							
Other							
Total							800,000
Operating Impact							
Total							50,000

Operating Budget Impact:

An approximately 10% increase in utility costs is anticipated.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: Midland/South Cabarrus Library Branch

Project Description:

This project will locate a branch library in the South Cabarrus/Midland Bethel area. The facility may be new construction or renovation of an existing building. Size of facility is not determined but could be up to 10000 sq. ft. or more. As a new project, costs of staffing and operations would be new costs.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							50,000
Land/Acquisition							0
Construction							1,800,000
Equipment							150,000
Other							
Total							2,000,000
Funding Sources							
General Fund							2,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							2,000,000
Operating Impact							
Total							175,000

Operating Budget Impact:

The operational costs for this project should be similar to those of Harrisburg Library. This library would be similar in size and staff.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: West Cabarrus Branch Library

Project Description:

This project will locate a branch library operation in the northwest Cabarrus area in a location to be determined. This facility would likely be new construction but could also be a renovation and/or upfit of an existing space or building. The branch library is projected to be up to 10000 sq. ft in size. Staffing and operational costs including collection would be new costs.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY2014 Planning	Future Years
Planning/Design							50,000
Land/Acquisition							500,000
Construction							2,000,000
Equipment							150,000
Other							
Total							2,700,000
Funding Sources							
General Fund							2,700,000
Debt							
Grants							
Permits/Fees							
Other							
Total							2,700,000
Operating Impact							
Total							175,000

Operating Budget Impact:

Operational budget will be new. Costs are estimated and are based on current Library construction and operating costs

Capital Improvement Plan

Department: General Services

Project Title: Concord Library Chiller Replacement

Project Description:

Concord Library Chiller has several leaks and has reached its mechanical life expectancy.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction			100,000				
Equipment							
Other							
Total			100,000				
Funding Sources							
General Fund		100,000					
Debt							
Grants							
Permits/Fees							
Other							
Total		100,000					
Operating Impact							
Total							

Operating Budget Impact:

This project should save the County money due to a more efficient and economic system.

Capital Improvement Plan

Department: Sheriff

Project Title: Sheriff's Office and Detention Center

Project Description:

State regulators notified the county that it must develop an interim solution to the severe overcrowding in the existing jail. The Board chose to build a new facility to house inmates and serve as administrative office space for the Sheriff's Department and other State and Court offices. This facility is scheduled for completion this fiscal year (2009). An annex facility was built and occupied in FY 2008 to house inmates until the new detention center is open.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	60,000,000						
Equipment							
Other							
Total	60,000,000						
Funding Sources							
General Fund							
Debt	60,000,000						
Grants							
Permits/Fees							
Other							
Total	60,000,000						
Operating Impact							
Total	1,620,000						
	1,620,000						

Operating Budget Impact:

Upon completion this new detention center will require additional staffing. The County plans to outsource for facility maintenance and janitorial services. Medical costs for inmates may also increase as the number of inmates rises. The operational budget is an approximation and the full impact will be realized once the center is complete.

Capital Improvement Plan

Department: Public Safety Departments

Project Title: 800 MHz Radios

Project Description:

With the construction of 800 MHz towers in Midland and another constructed by the City of Concord, 800 MHz radios are needed to complete the switch from analog to digital capability. The Sheriff, EMS, Emergency Management, General Services, Parks, and Transportation Departments will receive the new radios in phases over five years. Grant funds were used to partially fund radios in FY 2007.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	336,000		336,000		155,750		
Other							
Total	336,000		336,000		155,750		
Funding Sources							
General Fund	672,000						
Debt							
Grant							
Permits/Fees							
Other - Capital Reserve		336,000		155,750			
Total	672,000		336,000		155,750		
Operating Impact							
Total							

Operating Budget Impact:

Initially, maintenance and repair costs should diminish as older equipment is replaced with new units.

Capital Improvement Plan

Department: Courts

Project Title: Courthouse Renovations - Magistrate/Courtroom Area

Project Description:

The Magistrate's operations will be moving to the new Sheriff's Administration Building upon its opening in the summer of 2008. This move will free up space in the Courthouse that will be renovated for utilization by the courts.



Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	400,000						
Equipment							
Other							
Total	400,000						
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other-Capital Reserve	400,000						
Total	400,000						
Operating Impact							
Total							

Operating Budget Impact:

No annual operating costs are anticipated, as the renovations are within an existing area already supplied with building services.

Capital Improvement Plan

Department: Public Safety

Project Title: Public Safety Training Facility Feasibility Study

Project Description:

This project consists of a feasibility study, master plan, and design of a public safety training center that would include facilities for all public safety related agencies, including police, fire, Emergency Medical Services, and Emergency Management. These facilities will include the following: classroom space, advanced firing range, obstacle courses for physical training, fire training tower, fire pits, and a defensive driving pad. Funding for the design of the project is noted for year 2009 in the Board of Commissioners Five Year Financial Plan. Discussions have begun concerning the funding needed to construct the project with our local municipalities and the Rowan Cabarrus Community College. This facility will be located on county owned property off of Irish Potato Road adjacent to the Cabarrus County Landfill.

Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design	100,000						5,000,000
Land/Acquisition							
Construction							
Equipment							
Other							
Total	100,000						5,000,000
Funding Sources							
General Fund	100,000						5,000,000
Debt							
Grants							
Permits/Fees							
Other (Cannon Trust)							
Total	100,000						5,000,000
Operating Impact							
Total							

Operating Budget Impact:

Once the facility is built, maintenance, upkeep and utilities will be a joint cost among the participating entities. The responsibility for these items has not been decided upon at this time.

Capital Improvement Plan

Department: Courts

Project Title: Courthouse Expansion / Relocation

Project Description:

With the growing population of the County, the Courthouse facilities will require expansion to meet the needs of the judicial system and the community. In 2004, Ware Bonsall prepared a Judicial Master Plan which included space needs for the courts. As we approach the time for expansion, more details will be available for the required space needs. This expansion is estimated to be needed by FY 2012 or shortly thereafter. Depending upon the economic climate funding for this project should begin in 2015.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							2,500,000
Land/Acquisition							50,000,000
Construction							
Equipment							
Other							
Total							52,500,000
Funding Sources							
General Fund							2,500,000
Debt							50,000,000
Grants							
Permits/Fees							
Other							
Total							52,500,000
Operating Impact							
Total							

Operating Budget Impact:

Annual operating impact will depend upon whether this is a new facility or addition to the current. In either event, there will be additional utilities and maintenance, however, newer systems could create savings that could help offset increases.

Capital Improvement Plan

Department: General Service Administration

Project Title: Waterproofing Precast Concrete - Courthouse and Concord Library

Project Description:

Caulking and sealing of pre-cast on these two buildings is necessary to prevent moisture from entering the buildings. The life expectancy of the caulking is 10 years.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction					120,000		
Equipment							
Other							
Total				120,000			
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve				120,000			
Total				120,000			
Operating Impact							
Total							

Operating Budget Impact:

No anticipated operating expenses. If caulking and sealing is not performed and moisture enters the building then expenses will develop.

Capital Improvement Plan

Department: Sheriff

Project Title: Public Safety Communications Tower (Northeast Section)

Project Description:

The Sheriff's Office is requesting a 300' tower to be constructed in the northeast section of Cabarrus County. This tower is an expansion of the existing public safety radio network. This tower is part of the requirement from the FCC to move from analog to a digital format radio system. This additional tower is critical to maintain proper emergency communications service to all public safety services within the county.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition				15,000	15,000		
Construction				125,000	125,000		
Equipment				400,000	400,000		
Other							
Total				540,000	540,000		
Funding Sources							
General Fund					270,000		
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve				540,000	270,000		
Total				540,000	540,000		
Operating Impact							
Total							

Operating Budget Impact:

There are no operational costs anticipated for this project presently.

Capital Improvement Plan

Department: Sheriff

Project Title: Public Safety Communications Tower (Southeast Section)

Project Description:

The Sheriff's Office is requesting a 300' tower to be constructed in the southeast section of Cabarrus County. This tower is an expansion of the existing public safety radio network. This tower is part of the requirement from the FCC to move from analog to a digital format radio system. This additional tower is critical to maintain proper emergency communications service to all public safety services within the county.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition					30,000		
Construction					250,000		
Equipment					800,000		
Other							
Total					1,080,000		
Funding Sources							
General Fund					1,080,000		
Debt							
Grants							
Permits/Fees							
Other							
Total					1,080,000		
Operating Impact							
Total							

Operating Budget Impact:

There are no operational costs anticipated for this project presently.

Capital Improvement Plan

Department: Commerce - Conservation

Project Title: Back Creek Gabbro Hill Significant Natural Heritage Area

Project Description:

Back Creek Gabbro Hill SNHA (ca. 50 ac) was officially listed by the state as a regionally Significant Natural Heritage Area in the "Inventory of the Significant Natural Heritage Areas of Cabarrus County, North Carolina", adopted by the BOC in January 2007. The proposed plan is to purchase development rights on part or all portions of parcels within this SNHA and place conservation easements on the same. Funds designated from county tax revenue generated from payment of back taxes (on properties that no longer qualify for present use valuation) and/or future open space bond revenue will be used to seek matching federal and state grant funds (in addition to private grants). Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition					500,000		
Construction							
Equipment							
Other							
Total					500,000		
Funding Sources							
General Fund							
Debt							
Grants					250,000		
Permits/Fees							
Other					250,000		
Total					500,000		
Operating Impact							
Total							

Operating Budget Impact:

Cost of community services studies show that farmland generates a fiscal surplus to offset the shortfall created by residential demand for public services. This true even when the land is assessed at its current agricultural use. Cabarrus SWCD will assume responsibility for monitoring the conservation easement. Additional staff will be necessary for expanding responsibilities. Several cost-share and grant funds will be sought when applicable for any stewardship projects that arise.

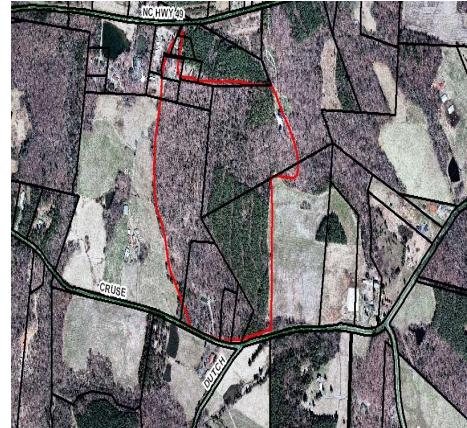
Capital Improvement Plan

Department: Commerce - Conservation

Project Title: Butcher Branch Forest Significant Natural Heritage Area

Project Description:

Butcher Branch Forest SNHA (ca. 70 ac) was officially listed by the state as a regional Significant Natural Heritage Area in the "Inventory of the Significant Natural Heritage Areas of Cabarrus County", adopted by the BO+A41C in January 2007. The proposed plan is to purchase development rights on part or all portions of parcels within this SNHA and place conservation easements on the same. Funds designated from county tax revenue generated from payment of back taxes (on properties that no longer qualify for present use valuation) and/or future open space bond revenue will be used to seek matching federal and state grant funds (in addition to private grants). Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition					300,000	400,000	700,000
Construction							
Equipment							
Other							
Total					300,000	400,000	700,000
Funding Sources							
General Fund							
Debt							
Grants - Federal					300,000	400,000	700,000
Permits/Fees							
Other							
Total					300,000	400,000	700,000
Operating Impact							
Total							

Operating Budget Impact:

Cost of community services studies show that farmland generates a fiscal surplus to offset the shortfall created by residential demand for public services. This is true even when the land is assessed at its current agricultural use. Cabarrus SWCD will assume responsibility for monitoring the conservation easement. Additional staff will be necessary for expanding responsibilities. Several cost-share and grant funds will be sought when applicable for any stewardship projects that arise.

Capital Improvement Plan

Department: Commerce - Conservation

Project Title: Schweinitz Sunflower Sites Significant Natural Heritage Areas

Project Description:

SNHA's Georgeville (ca. 50 ac), Miami Church Hill (ca. 1 ac) and Miami Church Road (ca. 1 ac) Schweinitz Sunflower Sites were officially listed by the state as state Significant Natural Heritage Areas in the "Inventory of the Significant Natural Heritage Areas of Cabarrus County, North Carolina", adopted by the BOC in January 2007. The proposed plan is to purchase development rights on part or all portions of parcels within these SNHA's and place conservation easements on the same. An official recovery site will need to be purchased if conservation of existing sites is unsuccessful. Funds designated from county tax revenue generated from payment of back taxes (on properties that no longer qualify for present use valuation) and/or future open space bond revenue will be used to seek matching federal and state grant funds (in addition to private grants). Protection of the natural resources will in turn ensure continued availability of environmental services from these properties, including clean air and water.



Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition					225,000		
Construction							
Equipment							
Other							
Total					225,000		
Funding Sources							
General Fund							
Debt							
Grants - Federal					225,000		
Permits/Fees							
Other							
Total					225,000		
Operating Impact							
Total							

Operating Budget Impact:

Cost of community services studies show that farmland generates a fiscal surplus to offset the shortfall created by residential demand for public services. This true even when the land is assessed at its current agricultural use. Cabarrus SWCD will assume responsibility for monitoring the conservation easement. Additional staff will be necessary for expanding responsibilities. Several cost-share and grant funds will be sought when applicable for any stewardship projects that arise.

Capital Improvement Plan

Department: General Services

Project Title: Mental Health Building HVAC System

Project Description:

Replacement of the HVAC system at the Mental Health Building is needed. The current system, which is 32 years old, is experiencing maintenance problems and most parts are not available.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment			300,000				
Other							
Total			300,000				
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other-Capital Reserve			300,000				
Total			300,000				
Operating Impact							
Total							

Operating Budget Impact:

There should be a cost savings in utilities due to operational efficiencies of a newer, more energy-efficient HVAC system.

Capital Improvement Plan

Department: General Service Administration

Project Title: Senior Center Roof Replacement

Project Description:

The shingle roof is experiencing signs of age and wear. General Services recommends replacing the old shingle roof with a new standing seam metal roof. Metal roofing is gaining in popularity for its attractive colors and its solar reflectance. The new age coatings (color) applied to standing seam metal roofs are designed to provide solar reflectance.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	150,000						
Equipment							
Other							
Total	150,000						
Funding Sources							
General Fund	150,000						
Debt							
Grants							
Permits/Fees							
Other							
Total	150,000						
Operating Impact							
Total							

Operating Budget Impact:

Metal roofing is gaining in popularity due to its ability to reduce expenses related to cooling and heating usage, however, unable to quantify potential savings at this time.

Capital Improvement Plan

Department: Social Services

Project Title: DSS Case Management Software

Project Description:

Many County DSS agencies have now moved toward integrated case management systems in order to achieve efficiencies. Cabarrus County is far behind in this area and needs such technology in order to move from the current manual processes that are time consuming and costly both in manpower and facility space (record storage). A case management system is expected to allow DSS staff to more effectively manage caseloads and gather and store required documents. More effective management of caseloads can benefit the County through fewer audit exceptions in financial and service programs. The case management system will also improve the agency's ability to process and route clients through the system which can reduce client wait times which can reduce the need for continually expanding the lobby/waiting accommodations. A case management system will be helpful to staff in all program areas including Child Welfare, Adult Protective Services, Food Stamp, Medicaid, and Employment.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other		500,000					
Total		500,000					
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve		500,000					
Total		500,000					
Operating Impact		95,231					
Total		95,231					

Operating Budget Impact:

An annual license fee would be the only projected ongoing impact to the operating budget.

Capital Improvement Plan

Department: General Services

Project Title: Replacement of HVAC Roof Units at Human Services

Project Description:

There are currently 40 HVAC units on the roof of the Human Services Building in Kannapolis. Thirty seven (37) of these units are over 10 years old. We will need to start marking replacements in phases in order to stay within the manufacturer's and industry standard lifespan.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment			100,000		100,000	100,000	
Other							
Total			100,000		100,000	100,000	
Funding Sources							
General Fund					100,000	100,000	
Debt							
Grants							
Permits/Fees							
Other - Capital Reserve			100,000				
Total			100,000		100,000	100,000	
Operating Impact							
Total							

Operating Budget Impact:

Operating savings will be a result of less maintenance emergency calls but PM costs will remain the same.

Capital Improvement Plan

Department: Aging

Project Title: Kannapolis Area Senior Center

Project Description:

Due to the termination of our facility use agreement with the Cannon Memorial YMCA and the closing of the Murdock Senior Center, the Kannapolis LunchPlus Club has had a difficult time finding a facility that is large enough to accommodate the needs of the Club and there is a huge void in services for older adults without a Senior Center. This proposed facility will accommodate the needs of the LunchPlus Club under the umbrella of the new Senior Center. This facility will allow a central location in the Kannapolis community for the Department of Aging to provide access to all available services and/or resources that provide support to older adults. This has become an immediate need due to the unforeseen closing of the Murdock Senior Center and the lack of services that were previously provided by the YMCA.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							40,000
Land/Acquisition							
Construction							3,350,000
Equipment							
Other							
Total							3,390,000
Funding Sources							
General Fund							1,040,000
Debt							
Grants							750,000
Permits/Fees							
Other							1,600,000
Total							3,390,000
Operating Impact							120,000
Total							120,000

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs at approximately \$90,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased revenues from participation fees that will be paid by the individuals that register for the classes/programs/events that are offered through the Dept. of Aging.

Capital Improvement Plan

Department: Aging

Project Title: Cabarrus County Senior Center Expansion

Project Description:

The Dept of Aging will conduct a feasibility study in FY 2010 to determine the most efficient way to expand the current Senior Center facility. This new space will allow for additional programming and meeting areas. This expansion will allow for a fitness/wellness center, including a room that is designed for fitness and dance classes, an area for fitness equipment (treadmills, stationary/incumbent bikes, light weights and strength training stations), and an aquatic facility for water aerobics. This expansion will also include additional restrooms and dressing areas. This renovation will allow for an expansion of the kitchen area and include a stage area in the multipurpose room area. Additional office space will be evaluated and the possibility of adding access to outdoor restrooms for use with the walking trail, shelter and park area will be part of this plan.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							40,000
Land/Acquisition							
Construction							1,500,000
Equipment							125,000
Other							50,000
Total							1,715,000
Funding Sources							
General Fund							890,000
Debt							
Grants							425,000
Permits/Fees							
Other							400,000
Total							1,715,000
Operating Impact							
Total							65,000
							65,000

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$20,000 utility increase and the addition of a Certified Pool Operator/Water Safety Instructor at approximately \$45,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased revenues from participation fees that will be paid by the individuals that register for the classes/programs/events that are offered through the Dept. of Aging.

Capital Improvement Plan

Department: Human Services

Project Title: Human Services Building

Project Description:

A new building to house the Human Service departments of Cabarrus County: Social Services, Cabarrus Health Alliance and Piedmont Behavioral Health is needed. The current lease contract expires in 2012. DSS and the Health Alliance are currently at capacity and will need additional space for future growth. If the decision is made to keep these agencies in one location, then a new, larger location will need to be planned.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							30,000,000
Equipment							
Other							
Total							30,000,000
Funding Sources							
General Fund							30,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							30,000,000
Operating Impact							
Total							

Operating Budget Impact:

Since this building would replace a current facility, heating, cooling, and maintenance budgets already exist. Size and efficiencies will impact whether costs will stay the same, be reduced, or increased.

Capital Improvement Plan

Department: Aging

Project Title: Southern Cabarrus Senior Center

Project Description:

This proposed facility will accommodate the needs of the senior population in an underserved area of the County. This facility would allow location in a community for the Department of Aging to provide access to all available services and/or resources that provide support to older adults.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							40,000
Land/Acquisition							
Construction							3,000,000
Equipment							250,000
Other							100,000
Total							3,390,000
Funding Sources							
General Fund							1,900,000
Debt							
Grants							750,000
Permits/Fees							
Other							740,000
Total							3,390,000
Operating Impact							
Total							120,000

Operating Budget Impact:

The impact on the annual operating budget will be approximately \$30,000 utility increase and the addition of 2.5 FTEs at approximately \$90,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased participant fees.

Capital Improvement Plan

Department: Landfill

Project Title: Bulldozer

Project Description:

Replacement of a 1988 Cat D-7 dozer.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	425,000						
Other							
Total	425,000						
Funding Sources							
General Fund							
Debt							
Grants							
Solid Waste							
Enterprise Fund	425,000						
Total	425,000						
Operating Impact	-200,000						
Total	-200,000						

Operating Budget Impact:

The current dozer is a 1988 model and will require major repairs to perform under the conditions needed at the landfill and for any clearing projects. Not replacing the dozer would also result in the need to contract services or rent additional equipment.

Capital Improvement Plan

Department: Landfill

Project Title: Construction & Demolition Site Expansion

Project Description:

Expansion of the current C&D site by an additional 6 (+) acres of existing property. The current site is filling at a rate of twice the amount used in the original calculations. Current calculations show the site full in two years.



Type: New Expansion Replacement

Status: In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design	300,000						
Land/Acquisition							
Construction	1,200,000						
Equipment							
Other							
Total	1,500,000						
Funding Sources							
General Fund							
Debt							
Grants							
Solid Waste							
Enterprise Fund	1,500,000						
Total	1,500,000						
Operating Impact							
Total							

Operating Budget Impact:

Not expanding would result in having to out-source land filling services and finding alternative ways to fund recycling, waste reduction, and household hazardous waste programs.

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: School Construction

Project Description:

To meet school enrollment needs, the County must continue to purchase property and construct additional schools. In FY 2008, the County funded the construction of a new high school (1,000 seats), architect and engineering fees for four (4) new schools (three elementary and one middle), and one renovation of a middle school.

In FY 2009, the County issued debt to construct four schools in June 2009:

A.T. Allen Elementary replacement (317 seats)

Lower Rocky River Elementary (800 seats)

Middle school in the southwest section (1,200 seats)

Northwest area middle school - land, architect and engineering (1,200 seats)

FY 2010, available cash resources through the utilization of Capital Reserve funding will provide for the addition of a new wing at Boger elementary school in FY 2010. The County's contribution to annual operating expenses will increase as a result of the new school opening. Increases such as utilities, building and grounds maintenance, and other current operations will be handled through annual increases in current expense funding from the County.

Further assessment of student population growth and core capacity levels of each school will be necessary to determine the future needs of school construction.

Capital Improvement Plan

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	114,713,530		1,738,682				
Equipment							
Other							
Total	114,713,530		1,738,682				
Funding Sources							
General Fund							
Debt	103,453,530						
Grants							
Capital Reserve	11,260,000		1,738,682				
Total	114,713,530		1,738,682				
Operating Impact							
Total							

Operating Budget Impact:

The County's contribution to annual operating expenses will increase as a result of new school construction as the schools open.

Capital Improvement Plan

Department: Education

Project Title: Cabarrus County Schools - Land Purchases/Architecture Fees

Project Description:

The growth in Cabarrus County has placed a high demand on our school systems with new students. Land acquisition to meet the construction schedule needed to keep up with this demand is essential. Once sites are determined, architectural fees to begin the planning and design phase is essential for accurate cost estimates for construction.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition	2,724,325	3,060,861	3,060,861	3,091,470	3,122,384	3,153,608	
Construction							
Equipment							
Other							
Total	2,724,325	3,060,861	3,060,861	3,091,470	3,122,384	3,153,608	
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Lottery Funds	2,724,325	2,711,376	3,060,861	3,091,470	3,122,384	3,153,608	
Total	2,724,325	2,711,376	3,060,861	3,091,470	3,122,384	3,153,608	
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: Capital Outlay Expense Funding

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.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	3,500,000	1,866,850	1,020,000	1,020,000	3,500,000	3,500,000	
Other							
Total	3,500,000	1,866,850	1,020,000	1,020,000	3,500,000	3,500,000	
Funding Sources							
General Fund	3,500,000	1,866,850		1,020,000	3,500,000	3,500,000	
Debt							
Grants							
Permits/Fees							
Capital Reserve			1,020,000				
Total	3,500,000	1,866,850	1,020,000	1,020,000	3,500,000	3,500,000	
Operating Impact							
Total							

Operating Budget Impact:

No operational impact to the County's General Fund.

Capital Improvement Plan

Department: Kannapolis City Schools

Project Title: School Construction

Project Description:

To meet school enrollment needs, the County must purchase property and construct additional schools. In FY 2008, the County funded the purchase price for land and the cost of architect and engineering services for the A.L. Brown High School wing addition and vocational building renovation.

In FY 2009, the County funded construction of the A. L. Brown wing addition and vocational building renovations which will add 500 seats to the school.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	12,680,944						
Equipment							
Other							
Total	12,680,944						
Funding Sources							
General Fund							
Debt *	12,680,944						
Grants							
Permits/Fees							
Capital Reserve							
Total	12,680,944						
Operating Impact							
Total							

Operating Budget Impact: Except for classroom additions, most of the improvements will not require increases to the operational budget. Increases such as utilities for classroom additions will be handled through annual increases in current expense from the County.

* General Obligation Bonds (GO) and Certificates of Participation (COPS) funding for construction.

Capital Improvement Plan

Department: Education

Project Title: Kannapolis City Schools - Land Purchase/Architecture Fees

Project Description:

The growth in Cabarrus County has placed a high demand on our school systems with new students. Land acquisition to meet the construction schedule needed to keep up with this demand is essential. Once sites are determined, architectural fees to begin the planning and design phase is essential for accurate cost estimates for construction.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition	385,391	424,220	424,220	428,462	432,747	437,075	
Construction							
Equipment							
Other							
Total	385,391	424,220	424,220	428,462	432,747	437,075	
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Lottery Funds	385,391	424,220	424,220	428,462	432,747	437,075	
Total	385,391	424,220	424,220	428,462	432,747	437,075	
Operating Impact							
Total							

Operating Budget Impact:

Capital Improvement Plan

Department: Kannapolis City Schools

Project Title: Capital Outlay Expense Funding

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.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	540,000	50,000	50,000	50,000	500,000	500,000	
Other							
Total	540,000	50,000	50,000	50,000	500,000	500,000	
Funding Sources							
General Fund	540,000	50,000			500,000	500,000	
Debt							
Grants							
Permits/Fees							
Capital Reserve			50,000	50,000			
Total	540,000	50,000	50,000	50,000	500,000	500,000	
Operating Impact							
Total							

Operating Budget Impact: No operational impact to the County's budget.

Capital Improvement Plan

Department: Rowan Cabarrus Community College

Project Title: Additional South Campus Building

Project Description:

Continued growth and expansion of the Rowan Cabarrus Community College in programs and student population will necessitate future construction. Funding for Building 4000 has been planned for future years. Building 3000 was constructed with School Bond proceeds in FY 2006 with opening in 2007.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							10,000,000
Equipment							
Other							
Total							10,000,000
Funding Sources							
General Fund							
Debt							10,000,000
Grants							
Permits/Fees							
Other							
Total							10,000,000
Operating Impact							
Total							

Operating Budget Impact:

Additional annual operational funding for the new building is estimated at approximately \$250,000+ at that point in time.

Capital Improvement Plan

Department: All Schools

Project Title: Land/Architect/Engineering Funds

Project Description:

The County collects a donation towards adequacy public facility on new housing development including single and multi family. These donations fund school construction projects to provide adequate capacity of the growing student population. The County's current goal is to utilize these funds for land purchases, architect and engineering for new school construction projects and renovations.

Type: New Expansion Replacement **Status:** In Progress

Project Costs	FY 2009 Actual	FY 2010 Adopted	FY 2011 Planning	FY 2012 Planning	FY 2013 Planning	FY 2014 Planning	Future Years
Planning/Design							
Land/Acquisition		3,500,000					
Construction							
Equipment							
Other							
Total		3,500,000					
Funding Sources							
General Fund							
Debt							
Grants							
Adequate Public							
Facility Fees		3,500,000					
Total		3,500,000					
Operating Impact							
Total							

Operating Budget Impact:



Board of Commissioners

MANDATED SERVICE: NCGS 153A

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.

PROGRAM DESCRIPTION: The Board of County Commissioners serves as the governing body for Cabarrus County and as elected leadership should be reflective of its constituency. With the input of business, industry and county residents, the Board assumes the role of consensus decision-makers directing county government through policy development, funding decisions, appointment of advisory groups and selection of professional staff. The Board approves the annual budget; sets policies, goals and objectives to direct the County's growth and development; adopts and provides for ordinances, rules and regulations as necessary for the general welfare of County citizens; and enters into written contractual or legal obligations on behalf of the County.

The Clerk to the Board is responsible for recording, processing and maintaining accurate records of Board actions.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	191,541	218,791	215,836	217,039	-0.80%
Operations	155,794	141,268	135,807	96,530	-31.65%
Capital Outlay	0	0	0	0	0.00%
Total Expense	347,335	360,059	351,643	313,569	-12.91%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	3.50	3.50	3.50	3.50	

FY 2009 MAJOR ACCOMPLISHMENTS:

- Construction of the Sheriff's Administration Building was completed and building is occupied.
- Construction of the Jail Housing Unit began and is approximately 30 percent complete.
- Architect selected for the Mt. Pleasant library expansion project.
- Purchased 190.095 acres and selected an architect for the development of the Southeastern Park.
- Extensive renovations to the Multipurpose Room and the ITS Department in the Governmental Center were completed.
- Architectural firm was hired to conduct a facility / space needs assessment to determine future Courthouse needs / expansion.
- A Construction Manager at Risk was selected for the Governmental Complex.

Board of Commissioners

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Adopted the Central Area Land Use Plan. Efforts are underway to develop similar growth management plans with Harrisburg and Kannapolis.
- Efforts related to developing a comprehensive, sustainable agriculturally related community initiative are ongoing. The incubator farm is operational. The engineering and design work is underway for the harvesting center.
- Financed / refinanced numerous school construction projects.
- Agreed to seek expansion of the Commission by two at-large seats by referendum in 2010 (with the election of two in 2012).

PERFORMANCE SUMMARY:

GOAL: Preserve and enhance quality of life by addressing growth with sound public policies that sustain resources, provide high quality services, and fund infrastructure needs.

OBJECTIVE: Approve a financing plan to fund school systems' 5-year critical needs.

OBJECTIVE: Develop a long-term financial model for providing for the capital needs for schools where a minimum of 10% is pay as you go (establish a goal of 20% pay as you go).

OBJECTIVE: Set the tax rate at a level that raises sufficient revenue to meet county needs and goals.

OBJECTIVE: Begin a comprehensive, sustainable community initiative, with the NC Agricultural Development and Farmland Preservation Trust Fund grant proposal as the centerpiece. This initiative will also include a plan to "green" county government operations and regulations.

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

OBJECTIVE: Complete National Incident Management report, then receive assessment of fire suppression response in unincorporated areas (identify short comings and provide recommendations for improvement).

OBJECTIVE: Ask all public safety agencies in the County to assess training facilities needs and develop a master plan to meet those needs.

GOAL: 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.

OBJECTIVE: Board members agree to participate in continuing education opportunities to achieve competencies as needed (staff will recommend particular courses).

GOAL: A fully engaged community with a shared understanding of its issues and challenges and working together to achieve its goals.

Board of Commissioners

OBJECTIVE: Work in collaboration with all local elected officials and the general public to create an overall vision for ways to handle growth in the County by addressing areas identified in the first Growth Summit.

GOAL: 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.

OBJECTIVE: Encourage the School Boards to collaborate in the development of cost effective and comprehensive construction standards. Also consider alternative uses of school buildings after hours.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Completion of the Sheriff's Administration Building	100%	-	-
Completion of the Jail Housing Unit			
Site Work	100%		
Building	40%	32%	28%
Development of consolidated growth management strategies with the cities.	35%	20%	40%

GOAL: To improve the delivery of service and efficiencies in productivity while performing the duties of Clerk to the Board with the highest degree of accuracy, professionalism and customer service possible.

OBJECTIVE: To prepare regular meeting agendas with supporting information for distribution and posting on the County's website no later than five days prior to meeting date.

OBJECTIVE: To complete a draft of the Regular meeting minutes within five days following the meeting.

OBJECTIVE: To complete a draft of work sessions minutes within three days following the meeting.

OBJECTIVE: To present full and accurate minutes for Board approval.

OBJECTIVE: To process budget amendments, resolutions, ordinances, etc. adopted by the Board and return to and/or notify appropriate department/agency within three days following a meeting.

OBJECTIVE: To maintain accurate membership listing of 30+ commission-appointed boards and committees and coordinate appointment requests for submission to the Board within one month of the term expiration date.

OBJECTIVE: To complete the implementation of a new web-based agenda management software.

Board of Commissioners

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Percent of Agendas delivered within 5 days prior to a regular meeting.	100%	100%	100%
Percent of draft work session minutes prepared within 5 days after the meeting	93%	100%	100%
Percent of draft work session minutes prepared within 3 days after the meeting	93%	100%	100%
Percent of minutes approved by the Board without amendment.	100%	100%	100%
Percent of agenda management software implementation completed.	100%	-	-

Legal

MANDATED SERVICE: NCGS 153A-114

MISSION: To provide legal services and representation to and on behalf of Cabarrus County.

PROGRAM DESCRIPTION: The County Attorney serves as legal adviser to the Board of Commissioners, the County Manager and County staff. This legal representation and other specialize services are contracted. An in-house Legal Department, consisting of two attorneys and two support staff, provides legal services and representation to and on behalf of the Department of Social Services.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	185,632	307,690	292,805	298,323	-2.87%
Operations	610,585	469,517	390,771	469,396	0.03%
Capital Outlay	0	0	0	0	0.00%
Total Expense	796,217	776,707	683,576	767,719	-1.16%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	4.00	4.00	4.00	4.00	

BUDGET HIGHLIGHTS / CHANGES:

- Legal is anticipating a 2.87% decrease in Personnel Services due to decrease in demand for auxiliary employees and contracted services.
- The County attorney, Rich Koch, continues to provide his legal services as a contracted consultant.

FY 2009 MAJOR ACCOMPLISHMENTS:

- 100% of lawsuits brought by DSS were decided favorably.
- Obtained permanence for approximately 48 children.
- 100% of appeals decided favorably.
- Participated in the Court Improvement Project.

Legal

PERFORMANCE SUMMARY:

GOAL: Decrease the amount of legal fees paid for representation in child support and adult protective services matters in order to reduce county expenditures.

OBJECTIVE: To reduce the amount of legal fees paid by 75%.

MEASURES	FY 2009 ACTUAL	FY 2010 OBJECTIVE
Amount paid in legal fees	\$49,179.57	\$21,078.00

GOAL: Move children to permanence within 18 months of coming into DSS custody in an effort to reunify and stabilize families in Cabarrus County.

OBJECTIVE: To increase the number of children obtaining permanence.

OBJECTIVE: To schedule matters and have matters heard timely.

MEASURES	FY 2009 ACTUAL	FY 2010 OBJECTIVE
Number of children obtaining permanence	48	30
Number of matters scheduled	517	350
Numbers of matters heard timely	517	350

GOAL: 95% of lawsuits brought by DSS to be concluded in a timely manner in accordance with NC Laws.

OBJECTIVE: To file petitions when necessary to provide safety for the children of Cabarrus County in accordance with NC law. If a petition alleging abuse, neglect, or dependency is filed, Legal has 60 days to hold a hearing. For termination of parental rights hearing, hearings must be held within 90 days from the petition or motion.

MEASURES	FY 2009 ACTUAL	FY 2010 OBJECTIVE
Number of abuse/neglect and dependency petitions filed	17	12
Number of termination petitions/motions in the cause filed	14	5
Number of abuse/neglect and dependency petitions resolved	17	12
Number of termination hearings resolved in a timely fashion	9	5

Legal

GOAL: 95% of appeals to be concluded favorably

OBJECTIVE: To timely file briefs according to the North Carolina Rules of Appellate Procedure.

OBJECTIVE: To adequately prepare for and present all matters according to state law, rules and procedure in an effort to prevent cases from being overturned.

MEASURES	FY 2009 ACTUAL	FY 2010 OBJECTIVE
Number of appeal briefs filed	7	5
Number of appeals heard and decided favorably	5	2
Number of appeals heard and filed unfavorably	2	0
Number of appeals not heard	2	0

County Manager

MANDATED SERVICE: Authorized by N.C.G.S. 153A-81 and adopted by the Board of Commissioners, June 1975

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 goals.

PROGRAM DESCRIPTION: 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 plans, and overseeing all county expenditures. The manager also serves as a liaison to the public, the county departments that are not under the general control of the Board of Commissioners (i.e. Social Services and the Sheriff's Office), and between the County, State, and Federal agencies. The manager is also responsible for providing policy advice to the Board of Commissioners and implementing the policies it establishes. Two Deputy County Managers assist the County Manager in performing these duties.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	364,981	392,489	528,844	534,188	36.10%
Operations	43,282	31,110	34,259	33,843	8.79%
Capital Outlay	0	0	0	0	0.00%
Total Expense	408,263	423,599	563,599	568,031	34.10%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	2.50	2.50	3.50	3.50	

BUDGET HIGHLIGHTS / CHANGES:

- Deputy County Manager and Finance Director Pamela Dubois transferred from Finance to the County Manager's Office; thus the 36% increase to Personnel Services.
- The County Manager's office is anticipating almost a nine percent increase in Operations expenditures in order to adequately adjust to the additional Deputy County Manager.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Completed 100% of the construction of the Cabarrus County Sheriff's Office. (Law Enforcement Bldg)
- Increased financial soundness by maintaining a higher bond rating (AA+)
- Put plans into place for a new Government Complex

County Manager

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Established the Inter local Agreement with the City of Concord
- Renovated significant portions of the Government Center
- An extensive presentation on the County's financial and economic conditions was presented to the three bond rating agencies.
- Efforts related to developing a comprehensive, sustainable agriculturally related community initiative are ongoing. The incubator farm is operational. The engineering and design work is underway for the harvesting center.

PERFORMANCE SUMMARY:

GOAL: Achieve the outcomes established by the Board over the next five years

OBJECTIVE: Develop strategies and identify necessary resources to achieve each outcome

OBJECTIVE: Implement board-approved strategies

OBJECTIVE: Develop system to monitor progress to ensure success

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Achieve all year-one outcomes	-	-	100%
Complete strategies for 75% of year-two outcomes	-	-	Yes
Complete strategies for 25% of year-three through year-five outcomes	-	-	Yes

GOAL: Financial soundness and stability

OBJECTIVE: Maintain AA (or better) bond rating

OBJECTIVE: Maintain a viable five-year financial plan

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
AA rating received for debt issues	Yes	Yes	Yes
Proposed budget is consistent with five-year plan	Yes	Yes	Yes

Communications & Outreach

MANDATED SERVICE: No

MISSION: To educate and inform residents about County services and programs while showing the value of living and working in Cabarrus County.

PROGRAM DESCRIPTION: The Communications and Outreach Office provides relevant and timely information about County projects, services and events. This office is responsible for the County's media relations endeavors and coordinates communication to and through the County's audiences. The department strives to improve communication between citizens, community groups, elected officials and County employees through education, public relations, marketing and neighborhood outreach endeavors. Responsibilities include production of weekly government programming on Channel 22, coordinating television programming and video production for other County agencies, distributing news releases and other informational materials for the public and news media, and coordinating the County's website content. Serving as Public Information Officers, this office also serves as liaisons with Emergency Management to coordinate communication services in the event of a community-wide emergency or disaster.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	248,326	296,807	296,876	296,876	0.00%
Operations	112,058	122,111	122,839	122,839	0.00%
Capital Outlay	51,531	8,500	22,000	17,000	100.00%
Total Expense	411,915	427,418	441,715	436,715	2.18%
REVENUES					
Other Taxes	611,309	450,000	450,000	450,000	0.00%
Fees & Other	25,000	0	0	0	0.00%
Total Revenue	636,309	450,000	450,000	450,000	0.00%
STAFFING					
FTE Positions	4.00	4.00	4.00	4.00	

BUDGET HIGHLIGHTS / CHANGES:

- Board approved the purchase of a Connect CTY service agreement to allow the county to use telephone numbers provided by Windstream to direct call residents to communicate timely information about programs, services, meetings, and emergency information.
- Due to conservative spending this fiscal year (FY09) Communications and Outreach has managed to decrease their Operations budget by almost 6%.

Communications & Outreach

FY 2009 MAJOR ACCOMPLISHMENTS:

- Received 3CMA Award of Excellence for effective communication for Annual Report.
- Received 3CMA Award of Excellence for effective citizen engagement for Cabarrus Neighborhood Partners.
- Coordinated the County's citizen survey to measure residents' awareness of and satisfaction with County programs and services. This survey is conducted every two years as a benchmarking study.
- Produced and broadcast new on-going show "Eating Smart" to support Cooperative Extension's health and nutrition education goals.
- Increased public awareness with 59% of survey respondents aware of the Channel 22.
- Added capability to broadcast up-to-the-minute emergency information on Channel 22 with new scrolling text feature.

PERFORMANCE SUMMARY:

GOAL: To improve delivery of information to residents in a timely and effective manner.

OBJECTIVE: Better utilize Channel 22 to deliver information by producing a weekly information series.

OBJECTIVE: Increase awareness and utilization of website.

OBJECTIVE: Increase awareness and utilization of email newsletter.

OBJECTIVE: Reach out to neighborhood associations and community groups.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
# of Cabarrus This Week segments produced	16	51	51
Increased viewership of video streaming on website	1,200 month	2,000 month	2,500 month
Increase visits on website	4,900 daily	5,350 daily	5,500 daily
Increase subscribers of email newsletter	1,100	1,700	2,500
# of neighborhood associations registered in outreach program	25	34	40

GOAL: To improve delivery of information to employees and increase recognition and morale.

OBJECTIVE: Better utilize employee intranet.

OBJECTIVE: Increase effectiveness of monthly employee newsletter.

OBJECTIVE: Improve employee recognition program.

Communications & Outreach

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Increase Intranet involvement and usage (per month)	-	2,300	3,000
Standardized date of delivery of employee newsletter	85%	90%	100%

Risk Management

MANDATED SERVICE: No (To aid in complying with NC OSHA guidelines and American Disabilities Act - ADA)

MISSION: To provide overall safety and health of County employees, ADA compliance and preservation of assets by maintaining and implementing loss control, prevention, risk financing and health/safety programs.

PROGRAM DESCRIPTION: The Risk Management Department is responsible for overseeing the County's property and casualty exposures, ADA compliance and health insurance programs. The department coordinates with outside resources such as third party administrators, insurance agents and brokers for the best possible management of insurance benefits for county employees and property and casualty exposures. The Risk Management Department works closely with personnel from other departments to identify areas of concern and find solutions to enhance safety in County-owned and operated facilities. In addition, it seeks to develop safety programs designed to meet the criteria established by the North Carolina Department of Labor Occupational Safety and Health Administration. The department develops implements and evaluates programs designed to enhance the health and wellness of County employees.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	129,323	146,265	149,832	149,832	2.44%
Operations	54,437	73,627	68,049	68,049	-7.58%
Capital Outlay	26,786	5,180	0	0	-100.00%
Total Expense	210,546	225,072	217,881	217,881	-3.19%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Risk Management was able to drastically decrease their Operations (-7.58%) and Capital Outlay (-100%) budgets by downsizing the amount of minor office equipment and wellness equipment (exercise) to be purchased in FY10.
- CPR/AED trainings for all employees
- Preventative Maintenance for Fitness Equipment

FY 2009 MAJOR ACCOMPLISHMENTS:

- Wellness for Life Participation increased 28% in 2008.
- Employee Health Center direct savings \$217,906.75 July '07 to June '08.
- Risk Management department successfully completed the Cooper Institute Law Enforcement Fitness Specialist certification.

Risk Management

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Received ADA Coordinator recognition for building bridges from the Cabarrus Accessibility Action Committee
- Implemented and maintained the NACo discount RX program for Cabarrus County residents.

PERFORMANCE SUMMARY:

GOAL: To identify and positively affect the major health concerns of Cabarrus County employees.

OBJECTIVE: Maintain Health Risk Assessment for enrollment in health insurance.

OBJECTIVE: To increase awareness and utilization of Wellness for Life programs.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Wellness for Life participation	39%	40%	40%
Offer at least 50 wellness programs	58	55	55
Wellness for Life Committee meetings	8	8	8
HRA completion by deadline	96.1%	99	100%

GOAL: Continue to monitor, develop and implement risk management methods for overseeing the exposures and hazards of the County and increase employee awareness of safety.

OBJECTIVE: Develop a more efficient tracking method of injuries and accidents through the use of the Third Party Administrator and other computerized reporting methods for analyzing the impact of claims and losses.

OBJECTIVE: Develop risk/safety management functions (ADA and safety training, development, investigations and inspections).

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of work related injuries (recordable)	41	40	38
Percent of hours lost due to occupational injury and total hours worked (40 hour work week)	11%	10%	9%
Lost work days due to on the job injuries	429	400	390
Number of work related injury incidents reported	72	71	70
Ratio of recordable injuries to injury incidents reported			
# of departments receiving NC Department of Labor Awards (based on calendar year)	16	18	20

Risk Management

GOAL: To maintain competitive health insurance benefits to Cabarrus County employees and retirees.

OBJECTIVE: Maintain the Employee Health Center.

OBJECTIVE: Tobacco free employees will receive a discount on health insurance.

OBJECTIVE: Reduce prescription drug cost for the county.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of employees who use tobacco products	8%	7.5%	7.5%
Direct cost savings for the Employee Health Center	\$217,906.75	\$190,000	\$100,000
PCP visits per member Jan-Dec	3.4	3.1	2.8
New prescription drug coverage program	-	-	\$100,000

Human Resources

MANDATED SERVICE: Maintaining and monitoring records of applicants, employees, positions, compensation and benefits is required by N.C. General Statutes, various Federal Laws, Departments, Commissions, and others.

MISSION: To provide a quality workforce to ensure a high level of customer service and satisfaction.

PROGRAM DESCRIPTION: Human Resources provides a program to Cabarrus County that maximizes productivity by attracting and retaining quality employees. Principle services include: (1) recruitment and referral of job applicants, (2) pay administration, (3) benefits administration, (4) position management, (5) policy development and interpretation, (6) employee relations, (7) performance evaluation, (8) employee development, (9) employee health and safety, and (10) related record keeping, documentation, and report preparation.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	272,174	366,718	382,450	384,608	4.88%
Operations	105,122	152,403	143,715	140,247	-7.98%
Capital Outlay	0	0	0	0	0.00%
Total Expense	377,296	519,121	526,164	524,855	1.10%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	4.25	4.25	5.25	5.25	

BUDGET HIGHLIGHTS / CHANGES:

- Human Resources was able to decrease (8%) anticipated printing/binding and minor office equipment purchases for FY10.
- Continues employee recognition and appreciation programs.
- Work with benefit providers to provide cost effective benefit products for employees.
- Continues employee training to include supervisor and employee programs.
- Work with departments to highlight program, project, and individual achievements.

Human Resources

FY 2009 MAJOR ACCOMPLISHMENTS:

- Employee efforts in providing conscientious and quality service to Cabarrus County citizens were recognized with Employee Appreciation Days.
- Recognized 110 employees for their continued service to Cabarrus County for a combined total of 1,185 years of service.

PERFORMANCE SUMMARY:

GOAL: To recruit and retain highly qualified county employees and minimize service impacts due to employee turnover.

OBJECTIVE: To reduce total employee turnover rate to 15% or less.

OBJECTIVE: To provide timely notification of county employment opportunities.

OBJECTIVE: To fill vacant positions within 90 days.

OBJECTIVE: To provide a compensation and benefit package that is competitive in the Marketplace.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Employee Turnover Rate (All positions)	13.58%	12%	12%
Full Time Employees Turnover Rate	9.90%	10%	10%
Number of Separations	156	105	140
Job Vacancies Advertised	165	120	125
Number of Applications Processed	4,341	4,500	5,000
Number of New Hires	576	365	200
Vacant Positions not filled in 90 days	7	5	10
Number of Full Time Equivalent Positions (FTEs)	883	928	960
Benefit Program Enrollments	811	840	870
Total Personnel Actions Processed	*2,360	3,300	3,400
(*Munis upgrade impacted, actual number estimated at 3,200)			

Tax Administration – Tax Collections

MANDATED SERVICE: Administer and coordinate the collection of property taxes, delinquent taxes and other revenue as mandated by the North Carolina machinery Act.

MISSION: Through innovation, dedication, professionalism, and good stewardship, use all means to collect property taxes and other revenue according to state law while maintaining courtesy, equity and fairness in dealing with our taxpayers..

PROGRAM DESCRIPTION: This program ensures the collection of all current, delinquent and gross receipt 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 receivable 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.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	461,420	496,872	504,518	506,460	1.93%
Operations	358,325	432,270	432,191	432,220	0.00%
Capital Outlay	0	0	0	0	0.00%
Total Expense	819,745	929,142	936,709	938,680	1.03%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	104,124,942	130,516,558	132,383,434	132,383,434	1.43%
Total Revenue	104,124,942	130,516,558	132,383,434	132,383,434	1.43%
STAFFING					
FTE Positions	10.00	10.00	10.00	10.00	

BUDGET HIGHLIGHTS / CHANGES:

- Due to budget restrictions caused by the current economic conditions the Tax Collector is not proposing any significant increase to the Operations expenditures for FY 2010. This department plans to maintain the current level of service to the taxpayers of Cabarrus County
- Migration to new collection software.
- Continued use of collection agency to report delinquent DMV to Credit Bureau.
- Research of In Rem foreclosure verses Mortgage style.

Tax Administration – Tax Collections

FY 2009 MAJOR ACCOMPLISHMENTS:

- Increased current year combined tax collections rate to 98.35%, the highest recorded level. This exceeded the combined objective of 98.00% by .35%. Real /Personal actual was 99.16% which exceeded objective of 98.69% and DMV actual was 89.95%, which exceeded objective of 89.50%.
- Number of garnishments processed was 5,185 which exceeded objective of 3,500 by 1.48%
- Two staff members were certified through NCTCA. This increases the number of certified deputy tax collectors to nine for office. No staff turnover in last two and a half years.
- Foreclosure attorney sold four properties and will move forward on approximately 36 more.
- Higher volume submitted to Debt Setoff from prior year.
- Placement of account with collection agency to increase revenue.

PERFORMANCE SUMMARY:

GOAL: To maintain current year Real, Personal and Motor Vehicle collections in a difficult economic environment.

OBJECTIVE: Maintain DMV current year collections

OBJECTIVE: Maintain Real/Personal current year collections

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Collection percentage DMV	89.95%	89.00%	89.00%
Collection percentage Real/Personal	99.16%	98.50%	98.50%
Combined	98.35%	97.89%	97.89%

GOAL: To increase delinquent collections.

OBJECTIVE: Increase total delinquent collections by 6% over 2009 estimate.

OBJECTIVE: Increase garnishments/bank attachments by 5.50%.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Collection percentage delinquent DMV	130.49%	95.78%	100.00%
Collection percentage Real/Personal delinquent	126.30%	95.78%	100.00%
Garnishments/Bank Attachments processed (volume)	5,185	5,500	5,800
Delinquent Taxes Collected (amount)	\$1,740,437	\$1,408,600	\$1,493,100

Tax Administration – County Assessor/Land Records

MANDATED SERVICE: 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.

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

PROGRAM DESCRIPTION: This program ensures the proper listing and appraisal of all property, real and personal, pursuant to North Carolina General Statutes. The Assessor must actively seek to discover property that is unlisted or under listed. Within budgeted appropriations, the Assessor shall employ Data Collectors, Appraisers, and Property Assistants necessary to carry out this function. The Assessor must adhere to the provisions of a special county ordinance in carrying out a plan for property revaluation. Also included is the responsibility of maintaining accurate mapping of all properties, assigning unique property identification numbers, and providing assessment and mapping information services to other divisions, departments, agencies, governments and citizens as required.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	1,855,680	1,848,509	1,855,692	1,874,434	1.40%
Operations	332,058	301,500	323,189	358,747	18.99%
Capital Outlay	18,791	0	0	0	0.00%
Total Expense	2,206,529	2,150,009	2,178,881	2,233,181	3.87%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	2,635	2,000	1,000	1,000	-50.00%
Total Revenue	2,635	2,000	1,000	1,000	-50.00%
STAFFING					
FTE Positions	33.00	29.00	29.00	29.00	

BUDGET HIGHLIGHTS / CHANGES:

- Due to budget restrictions caused by the current economic conditions the Tax Administration is not proposing any significant changes to their Operations expenditures for FY 2010. They plan to maintain their current level of service to the taxpayers of Cabarrus County.
- The implementation of the new web based tax software will take place through out the year. Tax anticipated and budgeted funds to enhance this software to perform some functions outside of the scope of the original contract.
- Plan to successfully administer the first year for managing the new Circuit Breaker and Veterans Exemption laws.
- Implement a plan to administer the change to the Present Use Program to include certain conservation lands.
- Prepare staff to deal with a possible increase in valuation appeals due the current economic stress.
- Work on correcting parcel lines in existing subdivisions as needed.

Tax Administration – County Assessor/Land Records

FY 2009 MAJOR ACCOMPLISHMENTS:

- Successfully completed the Formal Appeals Process with the Board of Equalization and Review for the 2008 Revaluation. Property Tax Commission Appeals will continue through this calendar year.
- Developed a program to administer the new Circuit Breaker and Veteran's Exemption laws passed by the Legislature for the 2009 tax year.
- Enhanced the work flow of Land Records information by merging our Real Property Transfer Section with Land Records, installed four (4) new workstations, moved three existing staff positions to the Land Records area. This group of employees is processing deeds, handling the homestead and circuit breaker programs, and will eventually handle much of the real property customer service for the Department. This has enhanced efficiency and customer service.
- Developed a program to allow taxpayers to make request for listing extensions online. Developed an insert for the Business Personal Property listing to help taxpayers reduce their listing penalties, both projects increased customer service and saved significant staff time.
- Met all performance standards set for the Department except we were unable to field review the 9,000 existing parcels due to the positions needed to do so being cut from the FY2009 budget.

PERFORMANCE SUMMARY:

County Assessor – Real Property

GOAL: Maintain the quality of our real property appraisals.

OBJECTIVE: Successfully complete all appraisals by April 1, 2010.

OBJECTIVE: Achieve an overall assessment ratio of 96% or greater with acceptable COD.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Mail Assessment Notices – New Construction/Splits	01/11/2008	04/01/2009	04/01/2010
Assessment Ratio – All Property Types	100.00%	100.046%	96%
Coefficient of Dispersion	4.99%	9.29%	<15%

GOAL: Complete appraisal of real property splits, and new construction on schedule.

OBJECTIVE: Complete all appraisals by March 30, 2010.

OBJECTIVE: Complete all Informal Reviews by April 1, 2010.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of parcels split appraisals / year	5,152	5,623	3,771
Number of new construction appraisals / year	3,483	4,300	3,798
Number of field review of existing parcels / year	n/a	n/a	5,000
Number of appeals worked / year	197	7,461	400

Tax Administration – County Assessor/Land Records

County Assessor – Personal Property

GOAL: 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.

OBJECTIVE: Process growing volumes of Business Abstracts, Personal Property Abstracts and Motor Vehicle records within a reasonable cut off time for billing, while minimizing situs, assessment, transposition and other errors.

OBJECTIVE: Perform audits at a rate on par with the prior year while administering Incentive Grants which have grown in number (to almost 100% increase over several prior years) and complexity.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Average number of vehicles assessed per month	13,447	13,871	14,287
Average number of Business Personal Audits / month	15.9	11.5	12.0
Volume of Individual Listings Assessed / year	16,849	17,354	17,875
Volume of Business Listings Assessed / year	5,916	6,190	6,250
Volume of Incentive Grants Processed / year	20	23	26

Land Records:

GOAL: Accurately process all Land Records documents recorded in the Register of Deeds.

OBJECTIVE: Complete all 2009 deeds and plats by January 31, 2010.

OBJECTIVE: Re-map existing parcels that do not line up with the orthophotography.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Complete Deed Transfers	1-18-08	1-16-09	1-20-10
Complete Deeded Splits, Merges, and Adjustments	1-31-08	1-16-09	1-31-10
Complete Plats and Plat Subdivisions	1-31-08	1-16-09	1-31-10
Average number of plats worked per month	30.75	22.58	15.00
Average number of transfers worked per month	667.75	464.75	400.00
Average number of splits worked per month	95.50	99.33	90.00
Number existing subdivisions re-mapped per year	n/a	15.00	10.00

Board of Elections

MANDATED SERVICE: NCGS 163 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

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

PROGRAM DESCRIPTION: The Board of Elections is responsible for conducting elections for Federal, State, and County offices; County Board of Education and Kannapolis City Board of Education; the County Soil and Water Conservation District Board of Supervisors; offices for five (5) municipalities; constitutional amendments, bonds and other special referenda. The Board administers the State election laws, including the Campaign Finance Reporting Act. This Board is mandated by North Carolina laws 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; administering candidate office filings; ballot preparation; and conducting One-Stop absentee voting.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY10
Personnel Services	405,282	467,584	601,257	605,574	29.51%
Operations	215,553	169,546	361,872	361,747	113.36%
Capital Outlay	0	0	0	0	0.00%
Total Expense	620,835	637,130	963,129	967,511	51.85%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	94,545	4,000	109,949	109,949	2,648.73%
Total Revenue	94,545	4,000	109,949	109,949	2,648.73%
STAFFING					
FTE Positions	8.13	7.83	7.83	7.83	

BUDGET HIGHLIGHTS / CHANGES:

- An increase in the election budget is due to a number of varying changes in election circumstances. The most significant change has occurred due to the lack of HAVA grant money in this budget. For all prior elections including the 2006 primary and election we applied for and received grant money to offset the cost of our elections. The State Board of Elections also paid for a number of our cost during past elections. This budget also reflects the extra charges we will be required to pay due to the continuing increase of cost due to growth as predicted in prior budget highlights.
- The Board of Elections is anticipating an increase in the demand for both supplemental employee assistance as well as contract employees.
- This FY 2010 fiscal year the Board of Elections will conduct three (3) elections rather than one (1) election as we did last fiscal year, FY 2009.

Board of Elections

BUDGET HIGHLIGHTS / CHANGES CONTINUED:

- The County will be reimbursed approximately \$109,949.00 from the five (5) municipals for conducting their elections.

FY 2009 MAJOR ACCOMPLISHMENTS:

- We applied for and received \$25,015 to conduct satellite early voting at two sites and purchased precinct security bags for each precinct. In addition to the above, the State Board also bought Cabarrus Elections seven (7) laptops to use for satellite early voting.
- We used seven (7) "Rovers" (Officials responsible for a certain number of precincts on Election Day). Utilizing "Rovers" during elections help to make sure all officials are following procedures, each precinct is ADA compliant, replenish supplies, handle any problems that arise, answer questions, handle machine problems and insure that the equal application of the laws are maintained in each precinct.
- Satellite Early Voting was successfully conducted during the 2008 General Election for the first time. Not only did this alleviate lines on election day, but everyone involved in early voting was pleased with the convenience of voting early. Total early voters for the two satellite locations and the Board office: 29,879
- The Presidential Election held on November 4, 2008 was a success and without any glitches. All unofficial results were reported by 10:00 p.m. election night. 78,667 (71.82%) qualified voters voted out of 109,526 registered voters. A post election mandated sample hand-to-eye count was conducted in randomly selected precincts and showed that each machine used was tabulating properly. Our audits reflect all votes that were eligible were counted correctly and all ballots/supplies/equipment was properly accounted for.
- Designed and helped implement a new website design for easier navigation for the public.
- Board staff processed 20,310 new voters in 2008. 1,435 of those voters registered during early voting.

PERFORMANCE SUMMARY:

GOAL: To reduce paper within our office thereby freeing up storage space.

OBJECTIVE: Policies to enable staff to research eligibility of a voter much easier because all documentation for that voter can be automatically and easily retrieved through SEIMS.

OBJECTIVE: Staff to begin scanning all of our active voter records, prior to 2003, into the SEIMS application.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
% of Total Records scanned	-	50%	25%

Board of Elections

GOAL: Increase use of registration and voter services to improve registration and voter involvement during all elections. Note: It is difficult to measure due to different types of elections held within the measuring period. Therefore, we have compared with percent from a like election and increase the percentage by 10%.

OBJECTIVE: Increase awareness of our website and e-mail newsletter when possible

OBJECTIVE: Increase speaking engagements and voter awareness programs concerning election laws and regulations,

OBJECTIVE: Expand circulation of our "Election Connection" newsletter, public official's directory, and our many brochures for distribution to the public, schools and organizations.

MEASURES	CY 2008 ACTUAL Presidential General	CY 2009 ESTIMATE Municipal with Mayors	CY 2010 OBJECTIVE Midterm General
Percent of Voter Turn Out at each specific election	71.82%	24%	44%
Approximate Number of people qualified to register to vote by Jurisdiction in Cabarrus County	119,792	91,105	127,056
Registered Number of voters in jurisdiction at date of specific election	109,529	78,000	115,000
Percentage of eligible voters registered	91%	85%	90%

Register of Deeds

MANDATED SERVICE: North Carolina Constitutional Office operating under NC General Statutes

MISSION: To provide knowledgeable, efficient and professional assistance to the users of this office in a manner that reflects good government by accurately and responsibly maintaining and preserving current and historic records to which the office is entrusted.

PROGRAM DESCRIPTION: The Register of Deeds is the legal custodian of and is responsible for accurately recording, indexing, storing and preserving Cabarrus County births, deaths, marriage records, veteran discharges, notary public records, subdivision maps, condo plans and all other land related documents which includes deeds, deeds of trust, agreements etc. This office also prepares paperwork for amendments on birth and death certificates, legitimations and delayed birth certificates.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	492,136	532,362	520,481	520,943	-2.14%
Operations	230,436	231,113	212,952	129,059	-44.16%
Capital Outlay	0	0	0	0	0.00%
Total Expense	722,572	763,475	733,433	650,002	-14.86%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	2,541,871	1,449,500	1,514,020	1,146,520	-20.90%
Total Revenue	2,541,871	1,449,500	1,514,020	1,146,520	-20.90%
STAFFING					
FTE Positions	10.43	10.43	10.43	10.43	

BUDGET HIGHLIGHTS / CHANGES:

- This office is requesting substantially lower Operations expenditures, due to the current decline in demand for their services.
- The Register of Deeds is anticipating almost a 21% decrease in fee-based revenues due to the reduction in need for land related documentation.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Upgraded electronic receipting system for the second time in order to keep daily, monthly and yearly totals of different information in addition to automatically assigning document book and page numbers and instrument numbers (Paid from Register of Deeds Automation Enhancement and Preservation Fund).
- Completed scanning project of land records vault which will allow index and images (1792 thru current) to be used in disaster recovery, internet and in-house intranet (Paid from Register of Deeds Automation Enhancement and Preservation Fund).
- Completed scanning project of vital records vault consisting of births, deaths, marriages, delayed births (1856 thru current) to be used in disaster recovery and linked to in-house database. 95% of database input completed (Paid from Register of Deeds Automation Enhancement and Preservation Fund).

Register of Deeds

PERFORMANCE SUMMARY:

MEASURES*	CY 2008* ACTUAL	CY 2009* ACTUAL	CY 2010* ESTIMATE
Births recorded in Cabarrus County	2,968	3,115	3,150
Deaths recorded in Cabarrus County	1,380	1,421	1,450
Marriage licenses issued	1,414	1,380	1,400
Subdivision plats/condo plans filed	319	310	300
Land record documents recorded	46,376	37,320	40,000
Military Discharges recorded	294	254	250
Number of land record document pages scanned	271,250	190,000	200,000
Number of Vital Records birth amendments marked	--	1,258	1,310
Certified copies of births, deaths, marriages issued	--	18,395	18,450

*This information is reported by calendar year versus fiscal year

GOAL: Expand customer service by implementing use of NC Vital Records program which gives Register of Deeds access to birth records for the entire state

OBJECTIVE: To issue customers certified copies of birth certificates, no matter in which county the birth occurred, which saves customer time in receiving it from another county or from NC Vital Records in Raleigh

OBJECTIVE: To complete amendments to birth certificates, no matter which county the birth occurred, saving the customer time in getting a corrected copy of the birth certificate.

MEASURES*	CY 2008* ACTUAL	CY 2009* ACTUAL	CY 2010* OBJECTIVE
Issue birth certificates that occurred in other counties	--	--	25
Complete amendment forms for customers who were born in other counties	--	--	10

Note: The implementation of this NC Vital Records program was delayed by State until CY 2009

*This information is reported by calendar year versus fiscal year

GOAL: Implement electronic storage of land record documents during FY 10.

OBJECTIVE: During CY 08 & 09, investigate all avenues for information on electronic recording.

OBJECTIVE: Work with vendor on hardware and software that will need to be installed.

MEASURES*	CY 2008 ACTUAL	CY 2009 ACTUAL	FY 2010 OBJECTIVE
Attend workshops and training sessions	--	3	3
Work with vendor after each workshop	--	3	3

*This information is reported by calendar year versus fiscal year

Finance

MANDATED SERVICE: NCGS 159-24

MISSION: To provide sound fiscal policies and financial reporting information necessary to manage the County's fiscal affairs and support the various County agency operations.

PROGRAM DESCRIPTION: 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, payroll, debt administration, investments, internal auditing, purchasing, capital asset control, contract administration, financial planning, budgeting, and performance programs.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	827,735	912,805	783,661	787,702	-13.71%
Operations	133,450	156,140	137,139	136,199	-12.77%
Capital Outlay	0	39,261	0	0	-100.00%
Total Expense	961,185	1,108,206	920,800	923,901	-16.63%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	11.50	12.40	11.40	11.40	

BUDGET HIGHLIGHTS / CHANGES:

- Signed a three year contract for auditing services with Martin Starnes and Associates.
- Issued \$84,815,000 in School debt for the construction of two elementary schools, two middle schools, one wing addition at Boger Elementary and a Wing addition/renovation at AL Brown High School.
- Transferred the Deputy County Manager/Finance Director to the County Managers Budget for FY2010, hence the 13% reduction in Personnel Services. Also notable, the 11% reduction in Operations due to the transfer of Pamela Dubois to the County Manager's Office.
- Reduced the FY 2009 Budget by \$6,081,200 due to the economic downturn and unexpected reduction in the following: building inspection fees, recording of document fees, ad valorem and sales taxes revenues.
- Prepared presentation and tour for rating Agencies to visit the County in April 2009 prior to the next issuance of Certificates of Participation.
- Due to the current economic climate the Finance department will not be requesting any Capital Outlay.

Finance

FY 2009 MAJOR ACCOMPLISHMENTS:

- Awarded the Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 23nd consecutive year.
- Awarded the Government Finance Officer's Association (GFOA) Distinguished Budget Presentation Award for the 12th year. For the first time, the budget was rated outstanding by reviewers based on the document serving as a policy document, financial plan, operations guide, and communication device.
- Issued \$58.8 million in COPS for final phase of the Justice Center project and a Lease contract for 30 years for the acquisition of the Southwest Park in Midland.
- Continuation of internal control reviews of County departments.
- Implemented scanning of Accounts Payable check copies and invoices to reduce storage space of records and comply with Sustainable paperless initiative.
- Remodeled Department to obtain more space for staff, work flow and storage.
- Preparing to integrate the "Green Purchasing "of office supplies effective July 1, 2009 for the entire County with the current vendor for office supplies. The County's goal is to work towards more sustainable purchases and this is the first consolidated departmental effort in that direction.
- Scanning of Contract and placing them on the Watercooler (County Intranet) for access by all departments. Future Goal is to place them on the Cabarrus County website for Public Access once software is obtained and implemented.

PERFORMANCE SUMMARY:

GOAL: To improve delivery of service and achieve efficiencies in productivity and costs.

OBJECTIVE: Reduce payment turnaround time to vendors and reduce check processing costs through increased electronic transfers.

OBJECTIVE: Reduce costs associated with storage and disposal of surplus items and increase revenue from sales by implementing on-line auctions.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Accounts Payable (AP) Checks Issued	17,991	18,350	18,900
AP Electronic Payments Processed	7,962	8,121	8,365
Requisitions processed within one business day	98%	98%	100%
Annual Net Revenue from Surplus Property	\$2,226	\$40,000	\$45,000
# of Surplus Auctions Conducted	3 (on-line)	40 (on-line)	50

Finance

GOAL: To ensure the continued financial stability for Cabarrus County Government.

OBJECTIVE: Maintain or improve General Obligation Bond rating which contributes to lower cost of debt.

OBJECTIVE: Maximize investment of County funds.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Moody's GO Bond Rating	Aa2	Aa2	Aa2
Standard & Poor's GO Rating	AA	AA	AA
Fitch's GO Rating	AA	AA	AA
Interest Rate for Bond/COP Sale	4.34%	4.00	TBD
Percent of Cash Actively Invested	100%	100%	100%
Average yield on investments	5.00%	4.00%	2.0

GOAL: To protect the financial integrity of County operations by ensuring that policies and procedures are in place and enforced.

OBJECTIVE: Complete a physical audit for a minimum of 25% of the County's capital asset inventory.

OBJECTIVE: Evaluate internal controls in a minimum of three County departments handling payments or billing.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Internal Control Evaluations Completed	3	3	3
% of Total Assets Audited	25%	25%	25%

Information Technology Services

MANDATED SERVICE: No

MISSION: To partner with our customers in delivering quality technology services that effectively and efficiently align with the goals of Cabarrus County.

PROGRAM DESCRIPTION:

Service Desk: The Service Desk serves as a single point of contact for customers and users to interact with ITS. This single point of contact focuses on the needs of the customer and provides them with a simple reliable method of communicating with ITS. The primary function of the Service Desk is to facilitate the restoration of normal operational service with minimal business impact on the customer.

Systems and Network Management and Support: This ITS division is responsible for maintaining the County's information systems and telecommunications networks. This technical support group provides hardware and software installation, configuration, maintenance, technical support, and/or consulting services for all of the County's departments and agencies. The County's systems and networks include: Virtualized Windows servers, RS6000 AIX server, MPE/ix server, Windows XP PC workstations and laptops, a storage area network, local area networks, a wide area network, and associated operating environments, application software, and peripheral devices. ITS also provides move, add, change, and install, maintenance, and repair support for the analog and IP voice network, and coordinates directly with vendor technicians. This ITS division provides support seven days a week, twenty-four hours a day. ITS Systems is also responsible for database administration, reorganizing data for faster access, backup and disaster recovery of County data residing on the storage area network and network servers.

Application Development: ITS analyst/programmers design, develop, and implement software applications for County departments. Analysts consult with department managers to analyze user needs, design database structure, and establish system interfaces. Programmers' code, test, and implement the software applications. This division is committed to helping departments automate business processes and improve efficiency of services to citizens.

Training: ITS provides regularly scheduled end user training classes in all levels of Microsoft products. Utilizing the County Intranet, employees can check the current class schedule, request new classes, and access online class manuals and how-to guides.

Web Development: This unit of ITS is responsible for the design and maintenance of the employee Intranet and the Web presence of Cabarrus County, the Cabarrus Arena and Events Center, Cabarrus County Fair and the Cabarrus County Sheriff's Office on the Internet. Services include intranet and internet web page design, development, and content management including e-commerce, new groups, and forms design.

GIS: GIS is responsible for planning, development, and implementation of the GIS database. GIS develops new layers, writes programs to manipulate data, analyzes spatial data, and distributes digital and hard copy output. GIS serves as a technical resource for user departments. New and existing data and maps are produced on-demand for all County departments and the public. GIS provides a visual approach for geo-spatial problem solving and a framework for cooperation among the County, its citizens, municipalities, and the private sector.

Information Technology Services

PROGRAM DESCRIPTION CONTINUED:

Mail Courier: This ITS division provides interdepartmental mail/courier service County-wide and book courier service to the four County libraries. Mail couriers process all incoming and outgoing U.S. Postal Service mail. Mail is picked up each morning from the post office, sorted, and distributed to boxes in the mailroom of the Governmental Center. After returning from the morning mail courier route, mail is again picked up from the post office and from various departments within the Governmental Center. Processed outbound mail is delivered to the post office at 3:30 p.m.

E911 Coordinator: This position coordinates the County's Master Street Address Guide (MSAG) and works closely with the municipalities within the County to actively manage street names and numbering to standardize the process, eliminate duplication, and prevent errors. Also maintains the E911 database for the three 911 communications centers.

BUDGET SUMMARY:

	ACTUAL FY 2008	AMENDED FY2009	REQUEST FY2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
EXPENDITURES					
Personnel Services	1,465,856	1,930,527	1,988,349	2,022,904	4.79%
Operations	1,071,192	1,101,794	1,158,138	1,158,265	5.13%
Capital Outlay	87,097	61,600	61,600	61,600	0.00%
Total Expense	2,624,145	3,093,921	3,208,087	3,242,769	4.81%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	13,880	191,270	197,360	197,360	3.18%
Other Financing	67,413	72,223	72,816	72,816	0.82%
Total Revenue	81,293	263,493	270,176	270,176	2.54%
STAFFING					
FTE Positions	21.00	27.00	27.00	27.00	

BUDGET HIGHLIGHTS / CHANGES:

- Implementation of authenticated, secure digital signature capability for electronic documents. Digital signatures are the most important component of reducing paper consumption within the office. Implementing a digital signature solution allows safe and secure creation of portable and non-forgeable e-signatures that protect the signature validity and data integrity of electronic documents and transactions.
- Implementation of faxing to and from user desktops using Microsoft Outlook integrated with Open Text Fax Server. Fax integration with user desktops will keep documents in electronic format eliminating the need to print then scan documents for further electronic processing and storage. Users will be able to create, send, receive, and manage faxes directly within Microsoft Outlook, allowing users to organize, forward and respond to faxes exactly the same as email messages.
- Implementation of redundant Internet network access to provide alternate network access as risk mitigation for OSSI public safety, emergency medical services, and other web based field applications.

Information Technology Services

BUDGET HIGHLIGHTS / CHANGES CONTINUED:

- Oblique Imagery – ongoing purchased service of digital, aerial, oblique imagery (pictures taken to provide views of all sides of a structure), and measuring software. Allows users to obtain measurements such as distance, height, elevation, and area directly from the oblique images. Identified stakeholders are tax revaluation, emergency management, law enforcement, district attorney, fire/rescue, and planning. Oblique imagery flown in 2006 was used by the tax department to make significant discoveries not currently listed on the county tax roll.
- An increase in annual maintenance costs due to; new EOC hardware and software maintenance, additional Laserfiche licenses for document imaging, and expanded storage area network for document storage.
- ITS reclassified a Help Desk Technician position to a Systems “SharePoint” Administrator and this accounts for the almost 5% increase in Personnel Services.

FY 2009 MAJOR ACCOMPLISHMENTS:

- **ACCELA AUTOMATION IMPLEMENTATION** – Land management software that provides for increased efficiency in planning, zoning, permitting, building inspections, and fire inspections. Interfaces with county GIS and master address databases, providing more effective support of related operations. Accela Citizen Access provides access for citizens to review inspection results, request inspections, and apply for permits via the Cabarrus County website.
- **MUNI-AGENDA IMPLEMENTATION** – A customized web based solution which allows creation, approval, and tracking of items for upcoming and past Board meetings. Automates workflow for agenda preparation for improved efficiency and elimination of paper based process.
- **VOIP IMPLEMENTATION** – Began implementing voice over IP, which carries voice communications over the same cabling infrastructure as data service to the desktop. Using the same cabling network for voice and data communications allows for reduced cost in terms of overall cabling needs and reduced network management costs. This project will likely run through FY 2010 and includes implementation of Automatic Call Distribution (ACD) software in DSS, Building Inspections, Transportation, and ITS for improved customer call center handling, response and tracking.
- **TRAINING** – Conducted several hundred hours of training during the fiscal year for the benefit of all county departments and the public. Provided county wide training in support of desktop software migration to Office 2007.
- **VIRTUAL SERVER IMPLEMENTATION** – Virtualization of the server environment has allowed ITS to expand the server network, while adding fewer physical processors. Server virtualization is a vital component of the disaster recovery data center and our efforts to comply with the green initiative. Virtualization increases the processing power of the datacenter without significantly increasing the power and cooling requirements.
- **DISASTER RECOVER DATA CENTER** – Created redundant data center located in the Human Services Building. Implemented a redundant SAN and virtualized servers for disaster recovery of key business systems.
- **FINANCE** – Munis financial software migrated from a UNIX server that was at end of life to a Windows environment. This move facilitates disaster recovery using virtualized servers and the redundant SAN located at the Human Services Building. Invoices and contracts are now being imaged and stored in Laserfiche to reduce paper usage, physical storage requirements and increase document accessibility.

Information Technology Services

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- **EMERGENCY MANAGEMENT** – Relocated computer equipment, phone equipment, voice and data communication lines to new offices in the Sheriff's Administration Building. Specified, ordered, configured, and installed computers, phones, and integrated video display units in new Emergency Operations Center. Implemented web version of Firehouse software that gives the Fire Marshall and the 12 volunteer fire departments access to their specific database. OSSi CAD integration and replication of the 13 separate databases to a master database provides increase efficiency for Fire Marshall state reporting.
- **SHERIFF** – Implemented solution to provide new enterprise software that improves processes for the 911 center, Records, Civil, Jail, Criminal Investigations, Crime Scene, and Patrol. The largest piece of this project deployed Automatic Vehicle Location (AVL), Mobile Field Reporting (MFR), and Mobile Data Terminal (MDT) to all patrol cars. Internet based solutions Police to Police (P2P) and Police to Citizen (P2C) improves communication between the sheriff's department, citizens, and other law enforcement agencies. P2C communicates important wanted information, missing person information and enables citizens to perform simple searches and download reports using the internet.
- **911 Center Relocation** – Moving the 911 center to their new location included the purchase and implementation of the Positron 911 phone system along with configuration and installation of dispatch workstations. ITS staff deployed dispatch computers and performed significant wiring to ensure the relocation was accomplished on time and with minimal downtime
- **Sheriff's Office technology move** - Relocated computer equipment, phone equipment, and voice and data communication lines of all divisions of the Sheriff's Department to the new Sheriff's Administration building. During this move the phone system was upgraded to a Mitel VOIP solution including over 110 devices. This move also included adding additional computer and phone equipment in expanded areas of support; master control, booking area, and evidence section.
- **DSS** – Cabarrus County Information Technology Services is now providing all support for DSS. ITS keeps at least 2 staff positions stationed in the Human Services building for immediate helpdesk support and has one programmer dedicated to application development in the human services area.

Relocated computer equipment, phone equipment, voice and data communication lines for 125 people relocated due to DSS renovations at the Human Services Building. During the move the DSS phone system was upgraded to a Mitel VOIP solution with 272 VOIP devices.

Performed business analysis, wrote, and implemented two application systems. A system to automate Daysheet processing eliminates duplicate data entry into state systems. The Daysheet system is used to record all work for the month for each staff member involved in service delivery which must be recorded and uploaded to the SIS system to accurately distribute costs for reimbursement. The Court Improvement system is used to track children taken into child protective services and aid in case management as their case proceeds through the court system.

ITS implemented Appointments Frontdesk Application which allows DSS to mange scheduling appointments and improves communication throughout the agency. Increases efficiency and automates "round robin" lists, paper schedules, intake logs and tick sheets, and automatically notifies workers when a client arrives for an appointment.

ITS implemented document management and electronic forms system in the Economic Services area. This software helps Economic Services process their documents more quickly and effectively, file them automatically, and saves on hard costs like printers and paper. Case managers are able to quickly fill out paperwork that can take up the majority of their time in a paper-based agency.

Information Technology Services

PERFORMANCE SUMMARY:

GOAL: Continuous improvement in the overall quality of ITS services.

OBJECTIVE: Develop and maintain good responsive relationships with our customers.

OBJECTIVE: Make effective and efficient use of all technology resources.

OBJECTIVE: Meet existing needs and plan for future technology requirements.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Computer Systems and Network Availability	98%	98%	98.5%
8 hour or less response time to work order requests	98%	98%	98%
Number of personal computers supported	810	1,000	1,025
Number of servers supported	48	66	69
Work order requests	5,354	7,200	7,500
Total work order hours	16,698	19,760	21,000
Mean time to resolve incidents in less than 2 hours	95%	95%	97%
Incidents resolved by target resolution time	95%	95%	98%
Percentage of problems open longer than 30 days	57%	57%	45%
Customer satisfaction rating of satisfied or above	90%	90%	91%
Project management satisfaction rating of satisfied +	88%	90%	91%
Percentage of service disruptions caused by a change	9%	8%	5%
ITS employees job satisfaction rating of satisfied +	90%	90%	91%

General Service – Grounds

MANDATED SERVICE: No

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

PROGRAM DESCRIPTION: Provides general grounds maintenance and landscaping improvements to Cabarrus County Parks, properties and leased sites. This program is responsible for all grounds maintenance to properties, including mowing; trimming; aeration; fertilizing; over-seeding; chemical applications; watering plants; plant bed maintenance (including weeding, pruning, mulching, and replanting); parking lot and sidewalk repair; tree maintenance; snow and ice removal; collection of leaves; general outdoor facilities maintenance; athletic field preparation and litter pickup. Private contractors perform mowing to public sites (including Frank Liske Park, North Cabarrus Park, Camp Spencer, Pharr Mill Park, and Stonewall Jackson Soccer Complex).

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	387,129	399,449	385,711	385,711	-3.44%
Operations	606,744	781,767	817,280	817,280	4.54%
Capital Outlay	129,052	72,500	31,168	31,168	-57.01%
Total Expense	1,122,925	1,253,716	1,234,159	1,234,159	-1.56%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	0	0	0	0	0.00%
STAFFING					
FTE Positions	9.00	9.00	9.00	9.00	

BUDGET HIGHLIGHTS / CHANGES:

- Increased supplies and materials are necessary for projects in or around the Frank Liske Softball Complex, Stonewall Jackson Soccer Complex, County park trails, as well as additional school/park site startup materials.
- Renovations between the playing fields at Soccer Complex, upgrades at FLP Softball Complex (well, irrigation, controller and infield preparations).
- Grounds Service has decreased Capital Outlay by over 57% by decreasing equipment expenditures.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Developing organic material management for county properties.
- Continuation of Turf Management of Soccer Complex.
- Erosion control at Soccer Complex.

General Service – Grounds

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Helped with preparations to open Atando Park Farm.
- Xeriscaping began at county properties.
- Installed Fence around parking lots at Senior Center.
- Dealt with three major storms that destroyed our park trails and landscapes.
- Had concrete steps and sidewalk installed FLP Barn to avoid continuous washout.
- Ongoing tree management on county properties.
- Utilized all three (3) rain water tanks at locations.

PERFORMANCE SUMMARY:

GOAL: Insure adequate planning to address grounds maintenance needs for county properties by citizens.

OBJECTIVE: Maintain proper responses to work orders for special projects

OBJECTIVE: Monitor property maintenance to effectively utilize available labor for scheduled maintenance and repairs.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total number of acres of maintained properties other than parks.	293	293	30
Completed work orders for County Properties other than Parks	1,533	1,748	2,986

GOAL: To understand the needs of Parks and Recreation in order to provide adequate service

OBJECTIVE: To improve the communications between Parks and Grounds Maintenance to provide sufficient level of services to the public

OBJECTIVE: To improve the maintenance program thus presenting a favorable perception of County attractions to the public.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total number of acreage maintained (mostly park recreation land)	413	413	413
Completed work orders for all Park Maintenance	2,255	2,615	2,615

General Services – Administration

MANDATED SERVICE: No

MISSION: To provide quality maintenance to ensure safe and healthy environments for employees and citizens of Cabarrus County.

PROGRAM DESCRIPTION: The Administrative Division is responsible for planning, organizing and directing activities of the General Services Department. It is also responsible for human resources, payroll, budgeting and training, as well as developing and implementing programs for all divisions of the department: GSA Administration, Building Maintenance, Grounds Maintenance, Facility Services, Fleet Maintenance, and Street Sign Maintenance. Other responsibilities include assisting with proper asset management of all county property.

BUDGET SUMMARY:

	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
EXPENDITURES					
Personnel Services	202,668	275,644	308,546	310,126	12.51%
Operations	789,582	932,782	921,858	948,288	1.66%
Capital Outlay	0	0	0	0	0.00%
Total Expense	992,250	1,208,426	1,230,404	1,258,414	4.14%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	181,490	39,543	31,243	31,243	-20.99%
Total Revenue	181,490	39,543	31,243	31,243	-20.99%
STAFFING					
FTE Positions	3.00	3.00	4.00	4.00	

BUDGET HIGHLIGHTS / CHANGES:

- Significant Budget increase due to utilities for new Justice Center.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Accurately accounted for, recorded, and tracked all utility accounts for the entire county.
- A new Sustainability Manager position was filled, accounting for the 12.51% increase to Personnel Services.
- Provided support to agencies of Cabarrus County.
- Created meter assignment matrix for all utilities and initiated square footage verification of all building for use in a new utility tracking database

General Services – Administration

PERFORMANCE SUMMARY:

GOAL: Ensure financial accountability and responsible asset management.

OBJECTIVE: To implement best management practices to lead department into the 21st century.

OBJECTIVE: Investigate all avenues to improve customer service/services provided.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Daily number of calls received by GSA Admin.	16	15	14
Daily work order related calls received from customers and departments	10	9	8
Yearly, approximate number of invoices processed for payment for five divisions annually	9,408	9,418	9,420
Yearly, approximate number of invoices copied for Payment for five divisions annually	9,408	9,418	9,420
Number of timesheets data entered bi-weekly	58	59	59
Number of drop-in visitors, employees, and deliveries yearly received by GSA Admin.	2,160	2,640	2,640
Monthly, data enter of energy bills	402	404	406
Monthly, adding together energy usage amounts	402	404	406
Monthly, approximate number of faxed materials	160	162	165

General Services - Street Sign Maintenance

MANDATED SERVICE: Yes, NC Department of Transportation

MISSION: To provide cost effective, high quality street sign maintenance and repair that will ensure adequate 911 responses by local authorities in emergencies, as well as general directional information to the general public, and to provide high quality ADA and directional signage to support customer department's operability.

PROGRAM DESCRIPTION: This division is responsible for the repair, maintenance, replacement and installation of street signs throughout Cabarrus County, additionally the City of Kannapolis and Towns of Mt. Pleasant and Harrisburg contract with this division for the fabrication of street signs for their respective jurisdiction. This division also installs zoning and public notice signs. In addition to street and zoning signs, this division has become the sign department for internal and external building signs, which in the past has been contracted to sign companies. Signs are produced by means of a computerized sign system, then the signs are transferred to aluminum blanks, installed on poles and then taken out into the county for field installation. The street signs that are produced by this division are essential to the 911 services provided by the local authorities, i.e. Sheriff's Dept., Ambulance, City Police and Highway Patrol.

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

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	97,253	106,095	106,630	106,629	0.50%
Operations	54,600	51,188	60,540	60,538	18.27%
Capital Outlay	6,132	0	0	0	0.00%
Total Expense	157,985	157,283	167,170	167,167	6.28%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	1,170	2,000	5,000	5,000	150.00%
Total Revenue	1,170	2,000	5,000	5,000	150.00%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Investigated and requested funding for sign machine for production of brail signage for buildings in order to avoid cost of signage packages with new and existing buildings
- The FY 2010 Street Sign Maintenance budget reflects a significant increase in both Personnel Services and Operation. The increasing demand of this department requires increased overtime for staff and building materials.

General Services - Street Sign Maintenance

FY 2009 MAJOR ACCOMPLISHMENTS:

- Completed change out of smoking signage and weapon signage at all County Buildings.
- Replacement of a large number of damaged building signs at the Cabarrus Arena.
- Fabricated recycling signage for all recycling containers.
- Installed new building signage for new jail annex and assisted with new sheriff's administration.
- Replicated Cabarrus County seal for use on flags.
- Replicated Cabarrus County seal and created logo for vehicles.

PERFORMANCE SUMMARY:

GOAL: To provide the citizens of Cabarrus County, with the highest quality street sign system, to ensure Emergency response personnel (Fire, Police, and EMS) can locate their homes in an efficient and timely manner in the event of an emergency.

OBJECTIVE: To provide prompt attention to missing or down signs.

OBJECTIVE: To provide regular inspection of street signs to ensure that they are legible.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Completed Street Sign Repair/Replacement Work Orders	732	800	850
% of Man hours used for Street Sign Repair/Replacement (1-Sign Tech, 1-Temp Sign Tech)	36%	40%	45%
Completed Zoning Sign Work Orders	38	40	45
% of Man hours used to Zoning Sign Work Orders	1%	2%	2%

GOAL: To provide quality building signage, in a timely and cost effective manner.

OBJECTIVE: To meet the growing diverse signage needs of customer departments with their ever changing needs to include; bilingual signage, custom signage, directional signage, etc.

OBJECTIVE: To provide cost effective and prompt response for special event signage for Parks, Senior Center, Arena, Fair, etc.

General Services - Street Sign Maintenance

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Completed Building Signs Work Orders	123	125	130
% of Man Hours used for Building Signage	8%	25%	30%
Completed Special Event Signage Work Orders	581	500	500
% of Man Hours used for Special Events Signage	19%	15%	10%
% of Man Hours used for Assisting with Building Maintenance Special Projects	3%	1%	1%
% of man hours used for Research, Planning, Inspections)	33%	17%	12%

General Services – Building Maintenance

MANDATED SERVICE: No

MISSION: To provide a cost effective and highly efficient preventative maintenance and repair program that supports customer departments operability with their daily operations thus ensuring asset preservation, energy and natural resources consumption within all critical building systems.

PROGRAM DESCRIPTION: This program is responsible for planning, directing and providing cost-effective maintenance and repair for 56 county owned facilities/structures and 33 leased structures. This totals 971,749 square feet and houses approximately 770 county employees, 144 Health Alliance employees and 115 NC State and Federal employees. General Services ensures building safety and optimum performance by providing preventative 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 minor renovations, repair projects, and specialized maintenance services such as the computerized HVAC control system, emergency generators and elevators.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	542,786	585,566	577,552	582,544	-0.52%
Operations	1,347,819	1,803,250	2,013,312	2,013,383	11.65%
Capital Outlay	31,953	35,000	20,000	20,000	-42.86%
Total Expense	1,922,558	2,423,816	2,610,864	2,615,927	7.93%
REVENUES					
Intergovernmental	49,565	47,000	58,000	40,000	-14.89%
Fees & Other	28,292	32,000	24,800	24,800	-22.50%
Total Revenue	77,857	79,000	82,800	64,800	17.97%
STAFFING					
FTE Positions	9.00	10.00	10.00	10.00	

BUDGET HIGHLIGHTS / CHANGES:

- Building Maintenance will replace tools and minor equipment causing an almost 12% increase in the Operations portion of this budget.
- Capital Outlay (major equipment) will decrease by 42% in order to maintain conservative spending until the current economic climate subsides.
- This department is anticipating an almost 50% increase in intergovernmental revenues such as grants for projects at the landfill and courthouse.
- Investigated recycled carpet and flooring products and requested funding to begin replacement to the more environmentally friendly products at some locations needing replacement.
- Investigated and requested funds to change out lighting in 3 buildings to reduce energy consumption.

General Services – Building Maintenance

FY 2009 MAJOR ACCOMPLISHMENTS:

- Completed 94 special projects from various budgets and county departments including Courts, CIP and Landfill costing \$1,283,700.00, including door replacements, roof replacements, HVAC projects, restroom stall partitions, paint and carpet in various locations, and various renovations to county facilities.
- Renovations completed to Governmental Center Multipurpose room, Finance, HR, and ITS.
- Implemented tracking and inventory matrixes for lighting types and quantities.
- Began installing more environmentally friendly floor covering products at the Courthouse, Human Services Center and Arena.

PERFORMANCE SUMMARY:

GOAL: To provide a highly efficient and effective preventative maintenance and repair program for all HVAC electrical, plumbing and structural equipment in all County owned and leased buildings. This goal requires a prompt response time for all HVAC equipment needing repairs and routine preventative maintenance and inspections for all emergency generators and fire safety equipment.

OBJECTIVE: To efficiently schedule and carry out preventative maintenance on all HVAC equipment to increase its longevity and reduce down time. To effectively maintain standard comfort levels in all occupied space.

OBJECTIVE: To provide high quality repairs in a timely manner, to help reduce down time and ensure Facility longevity. To ensure emergency generators and fire safety equipment functions properly when needed, thus ensuring its longevity and the safety of all employees and patrons.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Completed HVAC PM Work Orders	241	250	275
% of Man hours utilized for HVAC PM	7%	9%	10%
Completed HVAC Repair Work Orders	781	800	825
% of Man hours used for HVAC Repairs Work Orders	20%	19%	18%
Electrical, Plumbing, Structural Work Orders	2,610	2,700	2,800
% Man hours used for Repairs Work Orders	52%	51%	51%
Completed Generator/Fire and Electrical Equipment PM Work Orders	205	215	220
% of Man hours used for PM Work Orders	7%	8%	9%
Emergency Call Back Responses	92	100	125
% of Man hours used for Emergency Call Responses	2%	2%	2%
Completed Miscellaneous Work Orders (Pictures, Shelves, Bulletin Boards, Furniture, etc.)	672	500	450
% of Man hours used for Misc. Work Orders	10%	7%	6%
% of Hours Used for Planning, Scheduling, Paper Work, Research, Meetings, Etc.	4%	4%	4%

General Services – Facility Services

MANDATED SERVICE: No

MISSION: Responsibility to ensure that all employees and citizens of Cabarrus County have a clean and healthy environment for work, business and recreation.

PROGRAM DESCRIPTION: The Facility Services program provides efficient, cost effective facility maintenance services for all Cabarrus County facilities and parks. Responsibilities include: day to day cleaning, assisting with the county recycling program, moving and rearranging furniture, office equipment and files relocation/delivery, refuse removal, transfer of county surplus items, assistance in security of county facilities, disposal of all departments files and records, unloading of delivery trucks, and meeting set-ups. Floor care and carpet cleaning, light bulb replacement, snow and ice removal services are also provided to all county locations by the Facility Services program.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	938,708	1,065,604	1,059,920	1,060,968	-0.44%
Operations	163,054	208,343	208,504	208,519	0.08%
Capital Outlay	0	0	0	0	0.00%
Total Expense	1,101,762	1,273,947	1,268,424	1,269,487	-0.35%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	25,648	0	0	0	0.00%
Total Revenue	25,648	0	0	0	0.00%
STAFFING					
FTE Positions	29.75	30.15	30.15	30.15	

FY 2009 MAJOR ACCOMPLISHMENTS:

- Initiated conversion to green seal certified roll towel, napkins, and multi-purpose cleaner.

PERFORMANCE SUMMARY:

GOAL: To provide highest quality of cleaning service for County Government.

OBJECTIVE: To improve efficiency standards to achieves specific outcomes.

OBJECTIVE: To improve services by challenging staff to work more creative, smarter than existing ways of working. To provide adequate training in productive techniques to improve the level of services.

General Services – Facility Services

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Inspection work orders	101	100	100
Completed Work orders	2,648	2,700	2,750
Misc Work orders	354	500	500
%Labor hours utilized assisting Recycling Program	14%	15%	15%
%Labor hours utilized for after hour responses	5%	10%	10%

GOAL: Improve services provided to county departments

OBJECTIVE: Coordinating and scheduling with county departments in a more effective manner.

OBJECTIVE: To encourage innovative ideas and concepts for facility services.

OBJECTIVE: To retain highly motivated and qualified employees.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Square feet carpet cleaned	168,829	174,000	174,000
Square feet tile floor, stripped, waxed and buffed	196,438	200,000	210,000
% of work orders completed within 3 days	90%	90%	100%
% of work orders completed by due date	95%	100%	100%
% of misc/unexpected work orders requested by other dept's	75%	95%	95%

General Services - Fleet Maintenance

MANDATED SERVICE: No

MISSION: To provide a maintenance program responsive to the needs of all County Departments that assures each vehicle and/or piece of equipment is safe, dependable, and operates at the lowest cost per mile and/or hour.

PROGRAM DESCRIPTION: 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 361 units of equipment, (48% being emergency vehicles) including cars, hybrid vehicles, trucks, SUV's, generators, tractors, mowers, trailers, boats, grounds maintenance equipment, 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.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	292,304	311,022	311,550	311,550	0.17%
Operations	12,129	53,094	42,301	42,301	-20.33%
Capital Outlay	443,757	696,000	357,350	357,350	-48.66%
Total Expense	748,191	1,060,116	711,201	711,201	-32.91%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	8,924	6,500	8,500	8,500	30.77%
Total Revenue	8,924	6,500	8,500	8,500	30.77%
STAFFING					
FTE Positions	5.00	5.00	5.00	5.00	

BUDGET HIGHLIGHTS / CHANGES:

- The Fleet Maintenance division is equipped to maintain, modify, or repair all County owned vehicles in-house keeping costs to a minimum.
- With limited space and personnel, and additional vehicles added to the fleet each year including various makes of vehicles such as Fords, Chevrolets, Toyota Hybrids, and Dodge Chargers, we continue to strive to provide an excellent level of service.
- Replacing 23 full size high mileage sedans with 25 new mid size hybrid vehicles with an excellent warranty (8 years, 100,000 miles on all hybrid components) will keep repair costs to a minimum.
- In FY 2009, the County began to transition the motor pool to hybrids. The 2010 annual cost for replacement and operation of new hybrid vehicles will reduce Operations and Capital Outlay expenditures for Fleet Services.
- This department is anticipating increased (30%) revenues through the collection of fees for services rendered on vehicles not belonging to Cabarrus County.

General Services - Fleet Maintenance

FY 2009 MAJOR ACCOMPLISHMENTS:

- Continued to provide an excellent preventive maintenance program allowing emergency vehicles to keep response times to a minimum.
- Continued to complete work orders in a timely manner keeping costs and down time to a minimum.
- Continued to keep accurate service records and process invoices in a timely manner.
- Continued to share calendars with key personnel to better communicate within our department.
- Continued to assist the Finance department with the sale of surplus vehicles.
- Ordered and processed the purchasing of 25 new hybrid vehicles and 2 service trucks for various County departments.
- Replaced 23 high mileage full size sedans with mid size hybrid sedans to ensure a more fuel efficient and environmentally friendly fleet.

PERFORMANCE SUMMARY:

GOAL: To provide a thorough, high quality vehicle preventive maintenance program for all County departments.

OBJECTIVE: To efficiently schedule preventive maintenance in order to keep down time to a minimum.

OBJECTIVE: To effectively utilize available labor hours for scheduled preventive maintenance and related repairs.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Completed work orders for PM, repairs, and modifications	6402	7000	7400
Employee/Licensed Vehicle ratio (1 Supervisor, 3 Mechanics)	64 4 employees 253 vehicles	66 4 employees 263 vehicles	68 4 employees 270 vehicles
Labor hours utilized for preventive maintenance and repairs found during preventive maintenance	87%	85%	85%
Labor hours utilized for unscheduled maintenance, ordering parts, maintaining shop and equipment, and paper work	5%	7%	5%
Labor hours utilized for installing equipment on emergency vehicles (Sheriff and EMS)	8%	8%	10%

General Services - Fleet Maintenance

GOAL: To understand Grounds Maintenance needs in order to provide scheduled service coordinated with their seasonal duties.

OBJECTIVE: To improve turnaround time for Grounds Maintenance equipment.

OBJECTIVE: To improve preventive maintenance program for seasonal equipment by scheduling as their season dictates.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of Grounds Maintenance equipment	142	153	155
Average turnaround time for repairs on grounds equipment	10 hours	8 hours	8 hours
Preventive Maintenance appointments	2 per month	1 per week	2 per week

GOAL: To reduce energy/fuel consumption costs by replacing high mileage vehicles with hybrid and/or alternative fuel vehicles.

OBJECTIVE: To transition the County fleet to more energy efficient and environmentally friendly vehicles.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Hybrid/Alternative Vehicles/Conventional Run Vehicles Ratio	4/253	29/263	34/270



Parks

MANDATED SERVICE: No. Enabled by N.C. General Statues Article 18. Parks and Recreation 160A. 350-356

MISSION: To enrich the quality of life of the citizens by providing high quality recreation and education opportunities in harmony with natural resource preservation.

PROGRAM DESCRIPTION: The development and operation of all County Parks and school parks; 5 parks totaling 616 acres and 37 school parks. Typical amenities include: playgrounds, trails, picnic sites, shelters, cabins, mini-golf, athletic fields, disc golf and the like. Classes, workshops and camps geared toward environmental stewardship, nature education, conservancy, and sustainability are offered throughout the year in conjunction with NC Wildlife Commission, individual vendors, municipalities, NC Air Quality Division, Cooperative Extension, Soil and Water Conservation and various other agencies. Discovery Day Camp is the largest of the offering and serves approximately 600 youth ages 6-12 during the summer.

Youth athletics is facilitated and coordinated through the department and spring, summer, and fall softball adult leagues are operated at Frank Liske Park. Various youth athletic camps are offered during the summer.

The department administers a Matching Incentive Grant Program where civic; community and school groups apply for matching monies. The grants are used to construct or improve facilities on public land or to acquire land for community use.

Additionally, the department continually seeks available land for the development of future parks.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	622,234	805,794	857,951	858,538	8.86%
Operations	252,602	447,469	419,447	418,156	-6.55%
Capital Outlay	40,620	359,114	124,000	124,000	-65.47%
Total Expense	915,636	1,612,347	1,401,398	1,400,694	-13.13%
REVENUES					
Intergovernmental	0	63,030	0	0	-100.00%
Fees & Other	318,620	320,175	252,650	252,650	-33.54%
Total Revenue	318,620	383,205	252,650	252,650	-34.07%
STAFFING					
FTE Positions	18.80	18.80	19.34	19.34	

BUDGET HIGHLIGHTS / CHANGES:

- Opened the Camp T.N. Spencer Pool and contracting with private vendor for operations.
- Continuing 2008 contract with a private vendor for the operation of concessions and vending at all Parks.
- Interpretive and educational signs at South District Parks.
- Master Plan development and State/Federal Grant plans for the Southeast Park property.

Parks

BUDGET HIGHLIGHTS / CHANGES CONTINUED:

- Requested utility vehicles with better fuel efficiency and fewer emissions while patrolling the parks for safety, trash pick-up, and assisting the public.
- Increase Part-Time Ranger hours to ensure a Ranger is at Pharr Mill Park during all hours of operations. This aids in safety, liability and possibly reducing vandalism.
- Parks was able to drastically reduce the amount to be spent for both purchased services and consulting resulting in almost a 6% decrease to their Operations Budget.
- Due to the current economic climate County Management has decided to decrease Capital spending for FY 2010, this impacts Parks because any land or major equipment purchases will be postponed.
- Also notable, the Parks department does not anticipate any State or Federal grants in FY 2010 resulting in a 42% decrease in anticipated revenues.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Purchased a 194 acre tract of land in Southeast Cabarrus County to develop into a Park.
- Instituted a collaborative effort with the Trust for Public Land and all municipalities in the delivery of the Greenway Master Plan for Cabarrus County as part of the Carolina Thread Trail, a 15 county collaborative effort to provide alternative connectivity.
- Development of working plans with Cooperative Extension to develop the 31 acre property on Atando Road into an Incubator Farm Park, the first of its kind in North Carolina.
- Worked with NC Wildlife Commission in the provision of their Sensory Safari and NC Fish Exhibits.
- 381,045 people visited Cabarrus County operated parks
- 15,704 people participated in athletics, competitions and other recreational events held at Cabarrus County Parks
- Replaced turf and made major renovation to all 11 soccer fields at Frank Liske Park. This was a cooperative effort with FCCA and Cabarrus County Convention and Visitors Bureau.
- Cabarrus County per capita cost= \$33.58 / Average North Carolina per capita cost = \$62.92
- Renovation of #3 and #4 softball fields at Frank Liske Park. Improvements included: irrigation systems, erosion measures, and lights on #4 softball field.

Parks

PERFORMANCE SUMMARY:

GOAL: Increase revenue, park reservations, nature program participation and park visitation for July 1, 2009 – June 30, 2010

OBJECTIVE: To increase awareness of and develop new programs in wildlife, nature and education

OBJECTIVE: To offer on line reservations for park facilities

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Park Revenue	\$218,620	\$235,000	\$252,650
Park Reservations	2,955	3,000	3,100
Park Visitation	231,345	209,400	235,000
Nature Program Participants	350	400	450

Concord Library

MANDATED SERVICE: No. All public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

MISSION: The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

PROGRAM DESCRIPTION: The Concord Library (Charles A. Cannon Memorial Library) serves as the main library for the Cabarrus County Public Library. All purchasing, cataloging and processing of library materials, interlibrary loan functions, and library-related computer based operations for the county library system are based at the Concord Library. The Cabarrus County Bookmobile which delivers remote library services is based at this location. The primary service area of this library is central Cabarrus County, including the City of Concord, an area in which approximately 50,000 Cabarrus County citizens reside. Daily operations include the provision of circulation, reference, and juvenile services to the public. The reference division also manages the library Internet system (www.cabarruscounty.us/library) as well as the Local History and Genealogy Collection. The acquisition, processing and distribution of all system collection materials are accomplished at this location. Additional activities include collection development, equipment acquisition and maintenance, the initiation of all maintenance and repairs necessary to assure the continued successful operation of the library and the library system.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	1,105,853	1,206,982	1,228,165	1,225,894	1.56%
Operations	395,311	336,867	279,348	278,885	-17.21%
Capital Outlay	13,690	23,743	0	0	-100.0%
Total Expense	1,514,854	1,567,592	1,507,513	1,504,779	-4.01%
REVENUES					
Intergovernmental	200,689	192,407	176,000	176,000	-8.53%
Fees & Other	110,513	48,000	51,000	51,000	6.25%
Other Financing	0	10,743	0	0	-100.00%
Total Revenue	311,202	252,150	227,000	227,000	-9.97%
STAFFING					
FTE Positions	23.72	23.72	23.72	23.72	

BUDGET HIGHLIGHTS / CHANGES:

- Concord Library reduced its Operations expenditures by drastically decreasing the anticipated spending in office supplies, circulation stock, minor office equipment and purchased services.
- Concord Library eliminated any Capital Outlay expenses by postponing any building improvements, or the purchase of capital items such as furniture, vehicles, and technology.

Concord Library

FY 2009 MAJOR ACCOMPLISHMENTS:

- Awarded \$40,000 from The Charles A. Cannon Trust for circulation of library materials.
- Increased circulation of Library materials by 5%.
- Installed Print Management system for all public internet computers at four libraries
- Over 6,000 residents attended the first County-wide adult reading program called "One Book One Community" Cabarrus Reads in fall, 2008.
- Conducted Summer Reading Programs that enrolled 6,500 children, adults and young adults.
- Conducted "Let's Talk About It" adult reading discussions funded by a grant from the North Carolina Humanities Council.
- Installed Wireless Internet access for library customers using their own computers.

PERFORMANCE SUMMARY:

GOAL: To increase use of library services.

OBJECTIVE: Increase basic user indicators by 3-5%.

OBJECTIVE: Continue to publicize Library Services thru "Race to Gold" marketing program.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Circulation of Library Materials (books & audiovisual)	359,419	377,000	390,000
Reference Transactions	99,018	103,500	106,600
Program Attendance	25,546	26,500	27,300
Monthly Registration	48,372	50,300	52,000
Annual Door Count	227,361	234,000	239,000
% increase in use of NCLive over prior year	10%	12%	12%

Kannapolis Library

MANDATED SERVICE: No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

MISSION: The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

PROGRAM DESCRIPTION: Public Library operations encompass the daily operations of the Charles A. Cannon Memorial Library – Kannapolis, a unit of the Cabarrus County Public Library. The primary service area is northern Cabarrus County, including the City of Kannapolis. The population of this area is approximately 50,000 citizens. Operations include the provision of circulation, reference and juvenile services. Through the reference section, the library offers public access to the Internet and to the local history/genealogical resources of the Hinson Room, a growing collection of potentially significant materials. Additional functions include collection development and management; the acquisition, operation and maintenance of equipment used to deliver library services; and the initiation of building and grounds maintenance and repairs necessary to assure continued operation of the library. The library facility and property upon which it is located is owned by Cabarrus County.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personal Services	501,828	527,611	493,931	496,100	-11.09%
Operations	194,072	151,470	143,531	143,564	-5.22%
Capital Outlay	0	5,000	0	0	-100.00%
Total Expense	695,900	684,081	637,462	639,664	-6.49%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	70,442	28,000	30,000	25,000	-10.71%
Total Revenue	70,442	28,000	30,000	25,000	-10.71%
STAFFING					
FTE Positions	10.27	10.27	10.27	10.27	

BUDGET HIGHLIGHTS/ CHANGED:

- Kannapolis Library was able reduce salaries and wages resulting in an 11% decrease to Personal Services.
- Due to the current economic downturn this economy is anticipating a 10% decrease in fee-based revenues.

Kannapolis Library

FY 2009 MAJOR ACCOMPLISHMENTS:

- Installed Wireless access for patron computers.
- Added new shelving to accommodate library materials.
- Installed video surveillance system for security of building
- Experienced 3% increase in circulation

PERFORMANCE SUMMARY:

GOAL: To increase use of Library Services.

OBJECTIVE: Increase basic user indicators by 3-5%.

OBJECTIVE: Continue to publicize Library services through "Race to the Gold" marketing program and visits to area schools and service organizations.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Circulation of Library Materials	166,135	171,000	174,000
Reference Transactions	65,004	67,000	68,600
Program Attendance	6,111	6,300	6,400
Registered Borrowers	21,140	21,800	22,350
Annual Door Count	118,532	121,500	123,800

Mt. Pleasant Library

MANDATED SERVICE: No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library "secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years."

MISSION: The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

PROGRAM DESCRIPTION: Public library operations encompass the day-to-day operations of the Charles A. Cannon Memorial Library – Mt. Pleasant Branch, a unit of the Cabarrus County Public Library. The primary service area of this library is eastern Cabarrus County, including the town of Mt. Pleasant. Operations include the provision of circulation, reference and juvenile services to the public on a daily basis. The library also offers public access to the Internet during operating hours. Additional activities are collection development and management; equipment acquisition, operation and maintenance; and the initiation of all maintenance and repairs of the building and grounds to assure continued delivery of library services. The Mt. Pleasant Library and the property upon which it is located is owned by Cabarrus County.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	148,748	159,191	160,433	161,626	1.53%
Operations	57,565	69,133	40,942	40,960	-40.75%
Capital Outlay	0	5,000	0	0	-100.00%
Total Expense	206,313	233,324	201,375	202,586	-13.17%
REVENUES					
Intergovernmental	6,966	7,000	7,500	7,000	0.00%
Fees & Other	10,000	0	0	0	0.00%
Total Revenue	16,966	7,000	7,500	7,000	0.00%
STAFFING					
FTE Positions	3.11	3.11	3.11	3.11	

FY 2009 MAJOR ACCOMPLISHMENTS:

- Installed Wireless Internet access for library customers using their own computers.
- Funded preliminary design work for expansion of Library facility.
- Funding to add shelving for new library materials.
- Experienced increases in most primary service measures including 9% in circulation.

Mt. Pleasant Library

BUDGET HIGHLIGHTS / CHANGES:

- Mt. Pleasant Library decreased anticipated circulation stock spending as well as eliminating architecture expenditures.
- This library will not receive any Capital Outlay for FY 2010. When combined with the Operations decreases Mt. Pleasant was able to decrease their expenditures by a total of 13%.

PERFORMANCE SUMMARY:

GOAL: To increase use of library services.

OBJECTIVE: Increase basic user indicators by 3-5%.

OBJECTIVE: Continue to publicize Library services through "Race to the Gold" marketing program and visits to area schools and service organizations.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Circulation of Library Materials	52,409	53,981	55,060
Reference Transactions	31,309	32,250	32,850
Program Attendance	3,837	3,950	4,060
Registered Borrowers	3,888	4,004	4,100
Annual Door Count	40,861	41,900	42,500

Harrisburg Library

MANDATED SERVICE: No, public library service is not mandated. However, all public library systems in North Carolina receive State Aid to Public Library Grant funds annually. These grants are appropriated by the North Carolina Legislature and are disbursed through the State Library of North Carolina, a division of the Department of Cultural Resources. In order to receive these grant funds, several requirements must be met. In regard to the local budget process is the requirement that the library “secure operational funds from local government sources at least equal to the average amount budgeted and available for expenditure for the previous three years.”

MISSION: The mission of the Cabarrus County Public Library is to provide convenient access for all citizens to those library-based resources and services, both traditional and electronic, which may be used to meet their informational, educational and recreational needs, which will promote literacy and which will enrich the quality of life in Cabarrus County.

PROGRAM DESCRIPTION: On July 4, 2009, the Harrisburg Library will complete eight years of service to citizens of Harrisburg and Cabarrus County. Through an agreement with the Town of Harrisburg, Cabarrus County operates and funds the library as a unit of the Cabarrus County Public Library. The 10,000 sq. ft. structure and the property upon which it is located are owned by the Town of Harrisburg. The primary service area of the library is southwestern Cabarrus County, including the Town of Harrisburg. Like all units of the library system, the Harrisburg Library serves all residents of Cabarrus County. Library operations include the provision of circulation, reference/information and juvenile services to the public on a daily basis. Additional activities performed by the staff include collection development and management, equipment acquisition, maintenance and operation, and initiation of all maintenance and repair requests necessary to operate the library. Activity at the Harrisburg Library continues to exceed expectations to a point where staffing continues to be challenge.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	271,847	286,962	293,498	292,574	1.96%
Operations	89,775	81,187	75,429	75,415	-7.11%
Capital Outlay	7,071	28,140	0	0	-100.00%
Total Expense	368,693	396,289	368,927	367,989	-7.14%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	63,096	24,000	28,000	26,000	8.33%
Total Revenue	63,096	24,000	28,000	26,000	8.33%
STAFFING					
FTE Positions	7.30	7.30	7.30	7.30	

BUDGET HIGHLIGHTS / CHANGES:

- Harrisburg Library was able to decrease both the Operations (-5%) and Capital Outlay (-100%) expenditures by eliminating any furniture, equipment and technological purchases for FY 2010.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Experienced a 6% increase in circulation of materials.
- Installed a second outdoor media return unit to accommodate increases in circulation

Harrisburg Library

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Installed video surveillance system to enhance site security.
- Installed first self-checkout unit in Library System through a grant from the Cannon Charitable Trusts.
- Installed a second outdoor media return unit to accommodate increases in circulation

PERFORMANCE SUMMARY:

GOAL: To increase basic library services.

OBJECTIVE: Increase basic library use statistics from 4-9%.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Circulation of Library Materials	231,852	241,126	248,359
Reference Transactions	44,185	46,000	47,100
Program Attendance	6,422	6,678	6,878
Total Patron Registration	9,980	10,300	10,600
Annual Door Count	99,408	103,300	106,400

Cabarrus Arena & Events Center

MANDATED SERVICE: No

MISSION: To provide facilities and to support a broad range of entertainment, cultural, informative, and educational events in a safe, clean, and user-friendly environment.

PROGRAM DESCRIPTION: 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, trade shows, sporting events, formal banquets, outdoor festivals, and agricultural events.

The Cabarrus Arena and Events Center facility is managed by SMG, a private facility management company operating over 200 similar facilities worldwide. SMG's responsibilities cover all operational aspects of the facility including managing daily operations, marketing the facility, providing food and beverage service for all events, and routine building and grounds maintenance.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	0	0	0	0	0.00%
Operations	881,430	1,130,205	1,070,147	1,070,147	-5.31%
Capital Outlay	0	300,000	0	0	-100.00%
Total Expense	881,430	1,430,205	1,070,147	1,070,147	-25.18%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Fund Balance	0	0	0	0	0.00%
Other Financing	900,000	1,394,479	1,170,147	1,025,621	-26.45%
Total Revenue	900,000	1,394,479	1,170,147	1,025,621	-26.45%

BUDGET HIGHLIGHTS / CHANGES:

- The operational deficit funded by Cabarrus County continues to decrease over previous budgets.
- The overall budget revenue increase is modest to reflect uncertain consumer spending forecasts and their typical affect on facilities similar to Cabarrus Arena.
- Non-essential operational costs and planned low-ROI purchases have been delayed to future budget years.

Cabarrus Arena & Events Center

FY 2009 MAJOR ACCOMPLISHMENTS:

- Cabarrus County's subsidy to Arena operations was lower than planned.
- The event calendar continued a shift toward more multiple-day, higher revenue events.
- Cabarrus Arena began hosting The Greater Charlotte Antique and Collectibles Show which will draw an estimated 28,000 attendees over thirty-two event days for each of the next three years.

PERFORMANCE SUMMARY:

GOAL: To enhance the quality of life in Cabarrus County by providing a user-friendly, efficiently operated venue to host educational, cultural, and recreational events.

OBJECTIVE: Steady reduction in Cabarrus County's subsidy of Arena operations.

OBJECTIVE: Maximize exposure and patronage at the Arena.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Net Income from Operations	(\$697,322)	(\$674,494)	(\$856,674)
Event/Performance Days	244	263	278
Total Attendance	248,678	251,291	287,084

County Fair

MANDATED SERVICE: No

MISSION: To provide a safe, family, fun-filled experience through educational and agricultural exhibits, amusement rides, and entertainment for all citizens in the Piedmont region.

PROGRAM DESCRIPTION: This program is responsible for managing and operating all aspects of the Cabarrus County Agricultural Fair. The Cabarrus County Agricultural Fair was organized in 1953 and forty-nine fairs were held at the intersection of Cabarrus Avenue and Union Cemetery Road. In December 2000, the Cabarrus County Board of Commissioners agreed to assume responsibility for managing the annual fair in exchange for ownership of the original fairgrounds. The County purchased a 70-acre parcel located at Highway 49 and Old Airport Road in Concord; and in June 2001, ground was broken on the Cabarrus Arena and Events Center. The 50th Annual Cabarrus County Fair was held at the new facility in 2003 and was an overwhelming success. Fair participation and attendance has continued steady growth.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	139,930	116,206	119,906	119,906	3.18%
Operations	394,921	511,678	459,268	482,268	-5.75%
Capital Outlay	0	0	0	0	0.00%
Total Expense	534,851	627,884	631,070	602,174	-4.09%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	718,380	663,610	646,700	646,700	-2.55%
Total Revenue	718,380	663,610	646,700	646,700	-2.55%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- 5.75% overall decrease in Operation expenses due to reductions in several line items such as printing/binding and food.
- Due to the economic climate and the reduction of food vendor spaces, a conservative approach was taken in projecting revenues, which resulted in a decrease.

County Fair

FY 2009 MAJOR ACCOMPLISHMENTS:

- Received Media Award from the NC Association of Agricultural Fairs.
- Received two awards in the Communications – Print/Newsletter and Email categories from the International Association of Fairs & Expositions in Division I (Fairs with an Attendance of up to 100,000).

PERFORMANCE SUMMARY:

GOAL: For the Cabarrus County Fair to be a premier attraction for citizens of Cabarrus County and surrounding areas.

OBJECTIVE: Increase attendance to over 85,000 people.

OBJECTIVE: Target more Cabarrus residents in advertising campaign.

OBJECTIVE: Offer families quality entertainment for an affordable cost.

OBJECTIVE: Adapt a more strategic approach to sponsorship and advertising efforts and identify new avenues to promote the Fair.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Advance Gate Ticket Sales	\$9,119	\$6,071	\$9,000
Percentage Increase in Advance Ticket Sales	50%	-33%	60%
Sponsorship Sales	\$23,100	\$28,500	\$30,000
Fair Attendance	82,500	75,000	85,000



County Sheriff

MANDATED SERVICE: Mandated by North Carolina Constitution and North Carolina General Statute 62. Level of Service not mandated.

MISSION: Providing Professional Law Enforcement Services to keep and maintain Cabarrus County as a safe and decent place to work, live and raise a family”

PROGRAM DESCRIPTION: The Cabarrus County Sheriff's Office is a full service law enforcement organization. In addition to direct law enforcement services rendered to citizens outside the corporate limits of Concord and Kannapolis, the Sheriff's Office provides support law enforcement and public safety efforts throughout all of Cabarrus County. Cabarrus County has a geographical area of approximately 367 square miles and a population of approximately 160,000 people. The Concord and Kannapolis Police Departments combined provide primary law enforcement responses to approximately 99,000 people who reside in a total geographical area of 92 square miles in Cabarrus County. This leaves over 61,000 people scattered out over 275+ square miles for the Sheriff's Office to provide all law enforcement services to. In addition to duties normally recognized as law enforcement duties, the Sheriff is responsible for the courts (Bailiffs) and courthouse security, the transportation of juveniles to regional detention facilities, 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. The Sheriff is also responsible for operation of the County Animal Shelter and delivery of animal control services countywide. The Sheriff has many other statutorily assigned duties.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	7,170,598	7,841,941	9,094,400	8,508,093	8.50%
Operations	1,424,380	1,743,401	1,553,841	1,593,394	-8.60%
Capital Outlay	381,335	366,868	250,000	250,000	-31.86%
Total Expense	8,976,314	9,952,210	10,948,241	10,351,487	4.01%
REVENUES					
Intergovernmental	221,865	356,611	180,000	180,000	-49.52%
Fees & Other	1,302,064	1,333,575	1,393,476	1,393,476	4.49%
Total Revenue	1,523,929	1,690,186	1,573,476	1,573,476	-6.91%
STAFFING					
FTE Positions	129.00	136.80	157.80	144.80	

BUDGET HIGHLIGHTS / CHANGES:

- New positions requested and then approved highlight this year's budget; attributed to the economic dynamics that are described in Budget Highlights items #1-3. The County Commission requested a Sheriff's Office Staffing Analysis that is currently being performed. Many divisions within the Sheriff's Office are experiencing tremendous increases in workloads associated to the recent economic downturn. With foreclosures and unemployment at recent all time highs, the Cabarrus Sheriff's Office Civil Division has been inundated with time and labor intensive processes that have been beyond their staffing abilities.

County Sheriff

BUDGET HIGHLIGHTS / CHANGES CONTINUED:

- With national elections complete and anticipation from citizens that gun and ammunition sales could be possibly limited by the new administration; gun permit and Carry Conceal Permit requests have more than tripled over the past 3-4 months. With only 1 ½ workers dedicated to processing these permits, citizens have been forced to wait in routinely long lines almost daily to be fingerprinted or submit applications. Again, this workload has inundated the current staff and is far beyond expected output at the current staffing level.
- Hiring / Training Division – For the past 20+ years, the Sheriff's Office has utilized one dedicated position to perform all hiring and officer training. As documented in the 09'-10' budget, it is necessary to begin expanding that division to meet the demands required of a Human Resources / Professional Services Division for agencies and citizen populations equal to Cabarrus County. The hiring officer also handles mandated certification and In-service training coordination for the 200+ officers. In 2008 alone, the Sheriff's Office hired 25 new Detention Officer positions and 15+ other deputy positions associated with normal attrition.
- The Sheriff's Department decreased its Operations expenditures by drastically decreasing office supplies, telephone and event expenses.
- The Sheriff's Department's Capital Outlay expenses were decreased by almost 32%, however, this department is scheduled to receive ten new police patrol vehicles totaling \$250,000.
- The Sheriff's Department requested 21 positions for FY10 and 8 were approved. Those approved include Civil Sheriff's Deputy (1), Civilian Communicator (2), Deputy for Patrol (4) and Training Division Sergeant (1). More detail regarding the Sheriff's Personnel can be found in the Personnel Section of the budget.

FY 2009 MAJOR ACCOMPLISHMENTS:

- The new Cabarrus County Sheriff's Office and Jail Administration building was completed in 2008, and moved into in August. Including the Sheriff's Offices, the new building is also home to the new Jail Inmate Processing Facility, the Magistrates Office, a Magistrates Courtroom, the Emergency Management Offices, the Sheriff's 911 Center, the County Emergency Operations Center, and future space for needs.
- Grants for 2008 – Schools At-Risk Student Coordinator; Gangs Grant shared by Cabarrus Sheriff's Office, Concord Police and Kannapolis Police;
- Promotional Assessments Implemented – The Sheriff began a new program of providing Officer Assessment Centers for consideration of rank promotions within the agency. This program provides equal opportunity for participants to vie for promotion before selected outside assessors; that grade the participants on leadership abilities and knowledge. It also provides prospective supervisors with a defined expectation from the agency with clearly defined goals and objectives that get primed and stimulated throughout the assessment.

County Sheriff

PERFORMANCE SUMMARY:

GOAL:

- Provide professional law enforcement services to all citizens of Cabarrus County.
- Perform all duties in the most efficient and cost effective manner possible.
- To minimize response times to emergency and non-emergency calls.
- Maintain clearance rate of reported property crimes at above state standards.
- Maintain clearance rate of reported violent offenses (murders, robberies, rapes, aggravated assaults, etc.) at above state standards.
- Increase the presence of officers in the communities by creating innovative ways of performing more functions in the field.
- Provide youth education programs to community, churches, schools, festivals, etc.
- Ability and foresight to identify issues and make necessary changes (if necessary) with trends to remain ahead of the curve of issues (examples: gangs, drug / illegal narcotics problems, etc)
- Reduce street level drug sells and use.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
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Number of Emergency Calls

Response Time In Minutes (Emergency Calls)	8:52	8:50	8:00
Total Number of Emergency Calls	75,136	75,300	72,500
Response Time In Minutes (Non-Emergency Calls)	14:41	14:00	12:00

Number of Calls By Patrol Zone

270 Zone (Northwest Portion of Cabarrus County)	9,766	9,700	9,600
245 Zone (Central Western portion of Cabarrus County)	11,837	12,000	11,000
261 Zone (Southwestern and Southern Portion of Cabarrus County)	13,603	13,700	13,500
236 Zone (Northeastern Portion of Cabarrus County)	9,061	9,100	9,000
MP (253 Zone - Mt. Pleasant City Limits)	6,063	6,000	5,500
HB (287 Zone - Harrisburg City - Town Center)	8,644		
HB (288 Zone – Harrisburg City - Brookdale Center 8,498	17,142	17,200	17,000
ML (265 Zone - Midland City Limits) **Tracking Began in 2001**	2,862	2,900	2,800
269 (Don T. Howell Reservoir) **Tracking Began in 2004	1,741	1,700	1,600
Concord and/or Kannapolis City Limits	3,061	3,000	2,500

County Jail

MANDATED SERVICE: North Carolina General Statute 153A-218, 162-22, State and Federal Regulations: North Carolina Minimum Standards for Jails and Local Confinement Facilities.

MISSION: To keep Cabarrus County a safe and decent place to live, work and raise a family. The jail tackles this by safely and securely housing the pre-trial and sentenced inmates in conformity with state and federal laws and guidelines.

PROGRAM DESCRIPTION:

The Cabarrus County Jail is comprised of 2 housing units currently, with a 3rd housing unit under construction. The Cabarrus County Main Jail is a 142 bed maximum security facility located on the entire second floor of the old Sheriff's Office (courthouse) and a portion of the first floor. Cabarrus County opened its 96 bed Jail Annex beside of the new Sheriff's Office Jail Processing Center in 2007. These two detention centers serve all of Cabarrus County and are the only local confinement facilities in the county.

The upkeep of the inmates housed in each of these jails are 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 for without the inmate ever leaving the confines of the jail.

Inmate labor, under the supervision of jail staff, provides cleaning, laundry and other appropriate services within the jail. No county custodians enter the jail area to clean or do custodial work. No inmates leave the jail areas without being accompanied by a jail officer. Inmate Health care is provided by Southern Health Partners, Inc., under a contract with Cabarrus County.

Food for the inmates is prepared in the Jail Kitchen, located in the old Sheriff's Office on the ground floor. The food is prepared, portioned and served according to jail and health standards. The jail food service is provided by Aramark, Inc. under contract with Cabarrus County.

Under the supervision of the Sheriff of Cabarrus County, the jail is managed in conformity with North Carolina Jail Minimum Standards and current judicial trends that dictate certain aspects of how a jail must be operated. To operate outside of these standards would absolutely invite a federal lawsuit in which Cabarrus County could not possibly be a winner. Jail related lawsuits are a serious problem in this state and throughout the United States. The Sheriff does everything possible to protect against possible lawsuits.

The two Cabarrus County Jails hold 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

Civil Contempt/Compliance Detainee's

Custody Orders

Federal ICE Inmates – held up to 72 hours, with federal reimbursement

The Cabarrus County Jails are well-managed and cost effective operations. As with all jails in North Carolina, predicting the future within jail environments is impossible. Outside demands may require changes in current operating conditions. When or if this occurs, jail overcrowding is managed by the Sheriff and Jail Staff as wisely as possible. The County Commission and County Managers Office remain informed of any unique developments, as they may arise.

County Jail

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	2,802,586	4,158,774	4,252,897	4,265,142	2.56%
Operations	1,598,851	1,478,859	1,487,095	1,487,888	0.61%
Capital Outlay	47,658	0	0	0	0.00%
Total Expense	4,449,095	5,637,633	5,739,992	5,753,030	2.05%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	276,577	261,800	289,000	289,000	16.74%
Total Revenue	276,577	261,800	289,000	289,000	10.39%
STAFFING					
FTE Positions	59.18	85.18	85.18	85.18	

BUDGET HIGHLIGHTS / CHANGES:

- The Cabarrus County Sheriff's Office ICE 287g Program has interviewed nearly 400 foreign born jail inmates. Out of those 400 interviewed, approximately 350 illegal's have been deported back to their home country. The others have either been found to be within the United States legally, or await completion of state charges before being deported. A federal contract has been finalized and Cabarrus County is being reimbursed \$63.00 per day for all 287g inmates once they complete state charges and become federal detainees. Again, the Cabarrus County Jail is designated as a less than 72 hour hold facility for ICE inmates.
- Jail Inmate Food and Health Service Contracts are designed using a formula multiplied by the average daily population. Since inmates are not being shipped out of county anymore, the food and health services have increased, creating approx. a 3% increase in monthly funds.
- With the opening of the Jail Annex, inmates no longer required being shipped out of county to assist with the overcrowding. Over \$700,000.00 had been dedicated in the annual jail budget to handle sending up to 60 inmates out of county. Local jails that assisted Cabarrus County with housing inmates during the overcrowding was: Alamance County, Gaston County, Lincoln County and Northampton County.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Opened the new detention center.
- Trained and educated 25 new detention officers for the new Jail.

County Jail

PERFORMANCE SUMMARY:

GOAL:

- Provide professional management of the Cabarrus County Jail.
- Perform all duties in the most efficient and cost effective manner possible.
- Minimize the Average Daily Population by keeping staff involved with monitoring inmate booking records, inmate medical conditions and dispositions.
- Meet minimum standards for supervisory inmate checks (inmate scans) and suicide checks.
- Minimize number of injuries in jail environment with inmates and officers
- Provide food distribution to inmates in timely fashion; to better allow for meal temperatures to remain within mandated standard levels.
- Provide professional and adequate medical services to inmates.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2009 OBJECTIVE
State Pre-Trial Detainee's	6,840	7,000	6,700
Federal Pre-Trial Detainee's	0	0	0
Sentenced County Prisoners	871	900	800
Sentenced State Prisoners	1,082	1,200	1,000
Civil Contempt/Compliance Prisoners	163	170	150
Custody Orders	66	70	60
Average Daily Population Total	235	275	250

Animal Control

MANDATED SERVICE: Animal Control is not a mandated service. Level of service is not mandated.

MISSION: Animal Control's main objectives are to respond to animal related telephone calls, humane operation of the county animal shelter, effective investigations of cases of animal abuse/cruelty, as well as reports of dangerous /vicious animals.

PROGRAM DESCRIPTION: The Cabarrus County Sheriff's Office Animal Control Division provides animal control services for all of Cabarrus County. The office operates the animal shelter and provides law enforcement services as related to animal control to all the citizens of the county which is approximately 152,000 citizens. Cabarrus County has a geographical area of approximately 367 square miles. In addition to animal control duties, the officers assigned to this division also perform duties normally recognized as law enforcement duties by responding to emergency calls when they are the closest unit to the call and by backing up other department law enforcement officers on trouble calls. The county regular patrol officers also perform some animal control duties and have been trained and equipped to deal with emergency animal control calls for service. Concord and Kannapolis Police Departments also respond to some animal calls covered under the unified ordinance such as barking dogs or other violations not requiring the seizure of an animal.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	546,369	600,455	601,337	607,419	1.16%
Operations	94,764	105,992	105,097	119,861	13.08%
Capital Outlay	56,901	88,169	0	0	-100.00%
Total Expense	698,034	794,616	722,034	727,280	-8.47%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	10,466	12,000	12,000	12,000	0.00%
Total Revenue	10,466	12,000	12,000	12,000	0.00%
STAFFING					
FTE Positions	10.00	10.00	10.00	10.00	

BUDGET HIGHLIGHTS / CHANGES:

- There is a high possibility that in 2009, the state legislature will mandate that all animal euthanasia be performed by lethal injection, as opposed to current trends of euthanasia by carbon monoxide. This will have tremendous ramifications for county Animal Control Services. It is extremely dangerous for anyone, other than a veterinarian, to inject lethal chemicals into animals. Not only are the injections lethal to deputies if mishandled, but controlling the animals would be most difficult to prepare for the injections. If changed in law, it would require the Animal Shelter to hire a veterinarian, or the county would have to contract the services out to private veterinarians.
- Animal Control has a 13% increase in its Operations' budget because all law enforcement K-9 supplies for the entire Sheriff Department are now budgeted under Animal Control's budget.

Animal Control

PERFORMANCE SUMMARY:

GOAL:

- To provide professional law enforcement and animal control services to all the citizens of Cabarrus County.
- Perform all duties, including animal control, in the most efficient and cost effective manner possible.
- Reduce response times to service calls
- Reduce the number of animals euthanized each year.
- Reduce the number of cages (dog and cat) placed each year.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
<u>Number of Emergency Calls</u>			
Response Time In Minutes (Emergency Calls)	6:29	7:00	7:00
Response Times In Minutes (Non-Emergency Calls)	26:31	26:00	25:00
Animals picked up (Dogs & Cats)	4,280	4,200	4,000
Animals returned to owner (Dogs & Cats)	457	460	500
Animals adopted or fostered by Humane Society	401	410	425
Animals euthanized (Includes Dogs, Cats & other Animals)	3,383	3,300	3,000
Positive Rabies Cases reported from State Lab / Total Rabies Cases Investigated	3	5	3
<u>Number of Calls By Animal Control Zones</u>			
Zone 2 (Z2) - (Concord City, Harrisburg City and Sheriff Patrol Zone 245)	3,246	3,300	3,200
Zone 1 (Z1) - (Kannapolis City, Sheriff's Patrol Zones 270 and 269)	2,250	2,300	2,200
Zone 3 (Z3) – (Mt. Pleasant City, Midland City and Sheriff's Patrol Zones 236 and 261)	1,235	1,250	1,200
Shelter Walk-Ins (Cases generated by walk-ins at shelter)	1,003	1,000	1,000
All Other Calls (Non-emergency Law Enforcement calls answered by Animal Control Division)			
Total Number of Animal Control Calls	7,734	7,850	7,600

Courts

MANDATED SERVICE: General Statutes 7A-VI.

MISSION: To provide an efficient, clean and safe court facility, maximizing the useful life and providing a productive environment for employees and the general public that work and visit the Cabarrus County Courthouse.

PROGRAM DESCRIPTION: General Statutes mandate that counties provide physical facilities for the courts such as courtrooms and office space for Judges, the Clerk of Court and his staff, District Attorney, Magistrates and other employees of the administration of the courts. Additionally, counties must provide maintenance services for the courthouse. The maintenance program provides preventative and corrective maintenance to the courthouse building. The Bailiff's salaries are also a part of this budget. Building maintenance and custodial staff for the courts is paid from the General Services Department budget.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personal Services	33,899	36,065	37,042	37,042	2.71%
Operations	373,293	457,380	447,641	467,641	2.24%
Capital Outlay	0	111,388	0	0	-100.00%
Total Expense	407,192	604,833	504,683	504,683	-16.56%
REVENUES					
Intergovernmental	523,956	478,500	491,000	477,000	-0.21%
Fees & Other	300	600	600	600	0.00%
Total Revenue	524,256	479,100	491,600	477,600	-0.31%
STAFFING					
FTE Positions	0.96	0.96	0.96	0.96	

BUDGET HIGHLIGHTS / CHANGES:

- Budgeted for roof replacement.
- Budgeted for heat coil on AHU 2 for HVAC.
- There are presently no plans for any Capital Outlay expenditures aiding in the overall 16% reduction in Court expenditures.

Courts

FY 2009 MAJOR ACCOMPLISHMENTS:

- Continued open communications between the County and the State officers operating in the Courthouse.
- Planned replacement HVAC Variable Air Volume (VAV) boxes for the Courthouse's heating and air conditioning system.
- Added Hot Water Coil for main AHU and replace AHU 1 Coil.
- Planning on replacing carpet in 2 courtrooms with recycled carpet squares
- Replaced emergency phones in both elevators

PERFORMANCE SUMMARY:

GOAL: To ensure Courthouse facilities are properly maintained and kept in a clean and orderly condition for employees and citizens.

OBJECTIVE: Ensure proper communication with State agencies housed in Courthouse.

OBJECTIVE: Respond to requests and problems in a timely manner.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Average daily work order requests from the courthouse	10	15	15

Commerce - Construction Standards

MANDATED SERVICE: North Carolina General Statute 153A-352 mandates that building inspection services be provided by the County with the stipulation that failure to perform them will cause the NC Commissioner of Insurance to arrange for said services at the County's expense

MISSION: Contributing 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.

PROGRAM DESCRIPTION: Construction Standards' (Building Inspections) role is specified in General Statute 153A-352. This division is to enforce the state and local ordinances, regulations, and codes related to the construction, repair and /or installation of the following: new buildings, remodel 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, 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).

The Construction Standards Division continues to work very hard to keep up with the ongoing growth in the County. During the year of 2008 this division processed approximately 42,610 inspections. Compared with 2007, this represents an approximate 37% decrease.

The Construction Standards Division endeavors to:

- Maintain a departmental open-door policy for customers so that communication with inspectors is easy and accessible.
- Ensure code compliance by reducing bureaucracy where legally possible, with the goal in mind of a more efficient permitting and inspections process. Perform day-to-day operations with an emphasis on efficiency and sensible business practices. Emphasize a customer-friendly atmosphere.
- Cultivate and maintain a congenial, teamwork culture among employees.
- Maintain a high level of service by encouraging customer feedback.
- Interact with the community through participation in programs like "County 101", by providing speakers to public schools when invited, and by conducting presentations to the construction industry when asked.

Commerce - Construction Standards

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	1,423,165	1,536,707	1,537,358	1,544,757	0.52%
Operations	245,355	285,868	253,361	253,371	-11.37%
Capital Outlay	0	0	0	0	0.00%
Total Expense	1,668,520	1,822,575	1,790,719	1,798,128	-1.34%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	3,545,070	1,446,000	1,043,500	946,000	-34.51%
Total Revenue	3,545,070	1,446,000	1,043,500	946,000	-34.51%
STAFFING					
FTE Positions	24.00	24.00	24.00	24.00	

BUDGET HIGHLIGHTS / CHANGES:

- Emphasized flexibility for all division employees in order to better meet the needs of the County in the current economic conditions.
- Implemented online permitting for building, plumbing, mechanical and electrical permits.
- Established an industry-related committee to discuss contractor concerns, ideas, opinions, and solicit industry professional feedback regarding building inspections.
- Due to a slowing economy and unexpended reduction in building inspection fees; revenues were decreased by 34.51% and operational expenditures by 11.37%.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Accela permitting and inspections software was implemented.
- All inspectors in the division attended continuing education seminars.
- Online inspections scheduling was made available as an option for customers.

PERFORMANCE SUMMARY:

GOAL: To ensure all construction in the county is built to state standards.

OBJECTIVE: Maintain a 48-hour turn around time for processing inspections from the initial request is made.

OBJECTIVE: Process inspections as efficiently as possible by continually examining inspector territories, number of inspections requested and workload assignments.

Commerce - Construction Standards

OBJECTIVE: Track average inspections failure ratio.

OBJECTIVE: Number of permits with no inspections recorded within 6 months of issue (expired permits).

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total # of inspections processed	70,589	42,610	46,871
# of inspections processed within 48 hours	67,059	39,201	44,058
Average # of inspections per inspector	2,029	2,130	2,235
Average failure ratio	16.21%	16.08%	16.50%
Site inspections - Building	15,810	16,600	17,430
Site inspections - Electrical	9,354	9,821	10,312
Site inspections - Mechanical	8,071	8,474	8,897
Site inspections - Plumbing	8,358	8,775	9,213
Total # units (residential and commercial)	2,790	2,929	3,075
# of permits with no inspections within 6 months of issue (expired permits).	141	148	155

GOAL: To maintain a 4-week or less turn around time for building code commercial plans review.

OBJECTIVE: Process commercial plans as efficiently as possible by examining time necessary for review.

OBJECTIVE: Track the building codes commercial plans review process by number of plans processed and by average time to process.

OBJECTIVE: Track the failure rate of commercial plans review.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total # of commercial building plans reviewed	487	350	400
Average time to complete review of plans for building permit (in weeks)	3.5	3.5	3.4
% of plans that failed on first review (plans or revision that had to be re-submitted for permit approval)	21%	23%	23%

Emergency Management

MANDATED SERVICE: Emergency Management is mandated by General Statute 166, Article 7, which states each county is responsible for emergencies within its boundaries. The fire marshal function is authorized by General Statute 153-A-234 and supported by the Cabarrus County Fire Protection Ordinance.

MISSION: Emergency Management will lead a multi-agency effort to provide a comprehensive Emergency Management program that focuses on the safety and welfare of Cabarrus County citizens by reducing the threat of severe damage, injury, or loss of life or property that can result from man-made or natural causes.

PROGRAM DESCRIPTION: Emergency Management is responsible for the coordination of public protection in times of natural and man-made disasters, including fire and hazardous materials. This includes planning, response to incidents, recovery from the effects of incidents with coordination activities, conducting fire scene investigations; assisting volunteer fire departments with training of personnel and compliance of state, federal and local regulations; conducting fire education programs, and ensuring a professional level of fire protection for Cabarrus County. Emergency Management acts as the local representative to the North Carolina Department of Emergency Management during emergency situations and is responsible for requesting and managing state and federal resources when necessary.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	375,226	410,201	407,617	407,617	-0.63%
Operations	491,772	603,022	534,033	534,021	-11.44%
Capital Outlay	127,596	33,560	0	0	-100.00%
Total Expense	994,592	1,046,783	941,650	941,638	-10.04%
REVENUES					
Intergovernmental	30,278	88,903	25,000	21,601	-75.70%
Fees & Other	46,065	48,800	34,740	34,740	-28.81%
Total Revenue	76,343	137,703	59,740	56,341	-59.09%
STAFFING					
FTE Positions	6.00	6.00	6.00	6.00	

BUDGET HIGHLIGHTS / CHANGES:

- The Fire Marshal's Office will again this year offer the Cabarrus County Volunteer Fire Department Staffing Grant in the amount of \$420,000. This provides assistance to volunteer fire departments to provide certified personnel to respond to fire and medical emergencies within the district. Maximum amount awarded to a department would be \$30,000. We will be assisting departments in establishing their individual personnel programs to qualify for this grant.
- Requested and the Board approved \$20,000 for county wide specialized response teams to assist in manning training and equipping these teams.
- Requested and the Board approved \$5,000 to be used for response, recovery and mitigation activities during emergency situations.

Emergency Management

BUDGET HIGHLIGHTS / CHANGES CONTINUED:

- This year Capital Outlay purchases are being kept to a minimum, therefore, Emergency Management will not receive any major equipment or technology in FY 2010.
- Also notable, Emergency Management is anticipating a 75% reduction in the amount of State and Federal grant-based revenues for FY 2010. Fee and service-based revenues are also expected to decrease by over 28%.

FY 2009 MAJOR ACCOMPLISHMENTS:

- The Fire Marshal's Office has completed all mandated inspections this year.
- Emergency Management has obtained a grant for National Incident Management Training
- Fire Marshal's office has implemented a community fire extinguisher and juvenile fire starters program.
- Emergency Management has obtained a truck to pull mass casualty EMS through partnership with the Charlotte Urban Area Security Initiative (UASI).

PERFORMANCE SUMMARY:

GOAL: To provide a pro-active emergency management program that effectively plans for and coordinates a unified response to emergencies.

OBJECTIVE: To improve readiness and response by providing reviews of county response plans, testing those plans by coordinating three exercises and by responding to all emergency calls within one hour of notification.

OBJECTIVE: Provide emergency preparedness training to business and community groups.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Drills and exercises planned	8	4	4
% of drills and exercises completed	260%	100%	100%
Emergency responses	61	80	85
% emergency responses responded to within 1 hr.	100%	100%	100%
Preparedness training sessions planned	50	60	60
% preparedness training sessions facilitated	416%	100%	100%

Emergency Management

GOAL: To provide a comprehensive fire prevention program to reduce the threat of fire to property and life.

OBJECTIVE: To reduce the threat of fire in commercial property by responding to request for inspections within 24 hours of request; completing 100% of all fire inspections by due date; review 100% of all fire plans within 10 days of receipt.

OBJECTIVE: To reduce the impact of arson and intentional fires by determining cause in 80% of fire cases investigated and to clear 15% of arson cases by arrest.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Inspections complaints responded to within 24 hr. period	119	105	105
% inspections completed within 24 hr. period	100%	100%	100%
Plans received for review	66	70	70
% plans reviewed within 10 days of receipt	95%	100%	100%
Annual inspections due this year	240	235	240
% annual inspection completed by due date	100%	100%	100%
Fire investigations	52	50	50
% fire cause determinations made	66%	70%	80%
Arson cases investigated	12	12	15
% arson cases cleared by arrest	15%	20%	25%

Emergency Medical Services

MANDATED SERVICE: This service is mandated by G.S. 143-517, adopted 1/1/2003. Paramedic level 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.

MISSION: To provide progressive, quality paramedic care as part of a comprehensive health care system, to remain synonymous with excellence and provide a nurturing and challenging work environment. Cabarrus County EMS will address the emergency and non-emergency needs of its patients, provide public education, and promote wellness through awareness.

PROGRAM DESCRIPTION: As a NC state awarded Model EMS System, EMS is responsible for providing advanced medical care and transport to victims of illness, accidents or injuries. Paramedic care, which is the highest level of pre-hospital care available, is provided 24 hours a day, 365 days a year. Advanced skills provided include fluid administration, cardiac monitoring (12 lead), continuous positive airway pressure (CPAP), rapid sequence intubation (RSI), capnography, adult intraosseous, advanced stroke and heart attack protocols, and a continually updated formulary of medications to treat an extensive range of medical conditions. All full-time employees are required to maintain the North Carolina Medical Care Commission's requirements for continued credentialing as a paramedic. Each paramedic's skills are tested annually to insure that a high quality of care continues. Public education is ongoing and is available on request. Low response times reduce patients' pain and suffering and increases their chances of surviving a critical accident or injury. EMS is a part of the public safety services system working with multiple allied agencies. EMS is also responsible for providing all non-emergency scheduled and stretcher transportation.

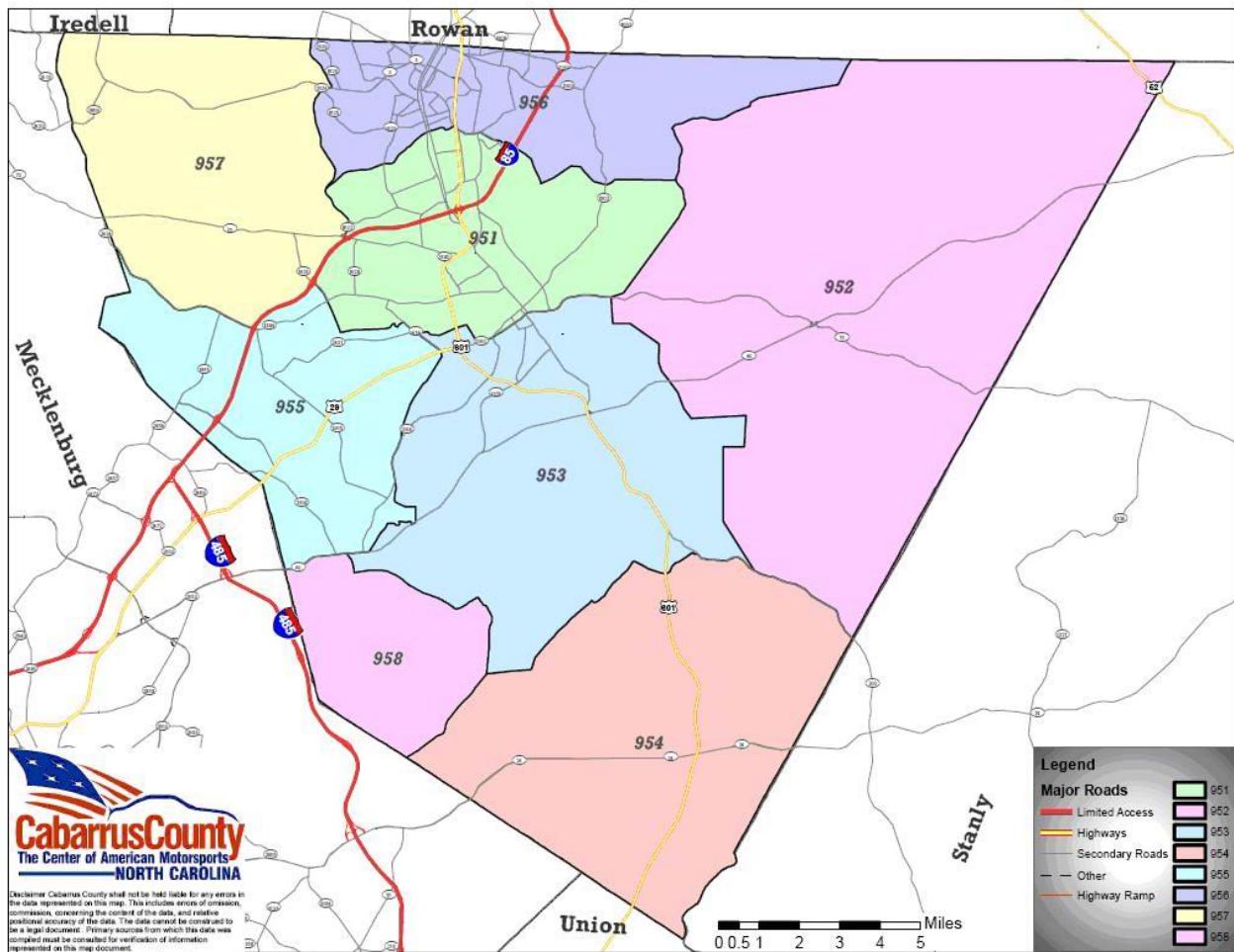
BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	4,100,749	4,624,600	4,594,202	4,631,199	0.14%
Operations	874,675	950,484	908,175	910,346	-4.22%
Capital Outlay	236,954	426,602	318,718	318,718	-25.29%
Total Expense	5,212,378	6,001,686	5,821,095	5,860,263	-2.36%
REVENUES					
Intergovernmental	0	149,600	0	0	-100.00%
Fees & Other	3,577,984	2,950,500	3,475,000	3,475,000	17.78%
Total Revenue	3,577,984	3,100,100	3,475,000	3,475,000	12.09%
STAFFING					
FTE Positions	84.57	84.57	84.57	84.57	

BUDGET HIGHLIGHTS / CHANGES:

- Relocate EMS #10 from residence on Hwy 73 into New Kannapolis Fire Station #5 located on Barr Rd
- The Board of Commissioners approved the purchase of two New Ambulances to replace units that have been previously remounted in past years.
- 1 Remount of a current unit onto a new chassis is planned in accordance with County replacement guidelines.
- EMS is not anticipating the amount of intergovernmental revenues this fiscal year that it has received in years past, thus the 100% decrease.

Emergency Medical Services



FY 2009 MAJOR ACCOMPLISHMENTS:

- Implemented State Medical Assistance Team (SMAT III) through NCOEMS
- Continued to maintain NCOEMS Model System status and PREMIS reporting Gold Standard.
- Continued to reduce response time to well below the recommended 8 minute average.
- Staff averaged 112 hours over the state required minimum hours of continuing education.

Emergency Medical Services

PERFORMANCE SUMMARY:

GOAL: Insure adequate planning to address emergency response needs in high growth areas.

OBJECTIVE: Maintain or reduce current county wide response times to below 8 minutes.

OBJECTIVE: Monitor calls to all areas and adjust response zones as needed.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total Number of Calls	19,556	20,500	21,500
Response Time (in Minutes)	7.01	7.03	7.05
Cost per Response	\$258	\$263	\$272

GOAL: Continue to provide the most progressive patient care to citizens of Cabarrus County

OBJECTIVE: Participate in "Code Stroke" and "Code STEMI" programs for victims of Stroke and Heart Attack

PERFORMANCE MEASUREMENT: Stroke and Coronary events continue to threaten the citizens of Cabarrus County. Through combined efforts of a stroke collaborative, Cabarrus EMS will continue to improve Stroke and Cardiac care and outcomes. Data from quality management programs and NCOEMS "Tool Kits" will be used to implement and structure programs. Programs will be designated to promote a reduction in door to critical intervention time.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
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Pre-Hospital Identification of Stroke and Heart Attack 60% 70% 75%

GOAL: Improve Cardiac Arrest Survival

OBJECTIVE: Through quality management protocols and system policies, improve the outcome of patients suffering cardiac arrest

PERFORMANCE MEASUREMENT: Continue providing CPR training to all Cabarrus County Employees, EMS Students, and Community groups in an effort to reduce time to Basic Life Support care. Implement and monitor progressive programs to improve outcome such as Therapeutic Hypothermia and Critical Care Skills. (There are only about 150 EMS Systems out of approximately 24,000 providing Therapeutic Hypothermia.) Cardiac arrest survival rates are currently about 10% nationally.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
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Improve Cardiac Arrest Survival 13% 20% 25%

911 Emergency Telephone

MANDATED SERVICE: N.C. General Statute Chapter 62A

PROGRAM DESCRIPTION: The Emergency Telephone System Fund was established in order to modernize and improve the administration of the State 911 system. By instituting a statewide 911 Board, public officials are able to ensure that all voice services contribute to the 911 system. This provides uniformity in the quality of service and the level of 911 charges across voice communications service providers. The State has imposed a monthly service charge in the amount of seventy cents on each active voice communications service connection that is capable of accessing the 911 system. The State is responsible for remitting the funds collected from service providers to the County on a monthly basis. The County is required to deposit and to maintain a separate special revenue accounting fund designated as the Emergency Telephone System Fund. Expenses associated with the County's 911 system are to be paid from this fund including equipment, software, database provisioning, and addressing.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008*	AMENDED FY 2009*	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	-	0	0	0	0.00%
Operations	-	685,000	841,230	841,230	22.81%
Capital Outlay	-	0	0	0	0.00%
Total Expense	-	685,000	841,230	841,230	22.81%
REVENUES					
Intergovernmental	-	685,000	841,230	841,230	22.81%
Fees & Other	-	0	0	0	0.00%
Total Revenue	-	685,000	841,230	841,230	22.81%

* The 911 Fund was a multi-year fund prior to FY 2009 and was not budgeted annually.

BUDGET HIGHLIGHTS / CHANGES:

- Cabarrus County 911 is currently in the beginning stages of examining the future for 911 or Next Generation 911. The company, Intrado, offers an IP-based 911 system. This system will have some additional upfront costs thus the 22% increase in the operations budget; however, the monthly 911 costs will decrease in the future.
- The North Carolina 911 Board has made grant funding available to aid in the transfer to IP-based 911 systems, therefore resulting in the 22.81% increase in spending and revenues.

Commerce – Planning

MANDATED SERVICE: 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.

MISSION: To protect citizens, businesses and industries through enhancement of quality of life, control of external effects, and the proper provision of public services by monitoring and managing the use of land in Cabarrus County.

PROGRAM DESCRIPTION: The Planning Division is responsible for providing all planning services in Cabarrus County, Midland and Mount Pleasant. These services include administering the subdivision and zoning ordinances, processing subdivision preliminary plat applications, processing rezoning requests, coordinating subdivision and rezoning reviews, providing staff support to the Planning and Zoning Boards, providing staff support to the Cabarrus County Board of Commissioners and to Town Councils, processing final subdivision plat applications, initiating and preparing ordinance amendments, creating and updating long range planning documents, serving as the administrative agency for the Adequate Public Facilities Ordinance Voluntary Mitigation Payment process, providing staff assistance to the Cabarrus County Schools for site selection and implementation of the School's 15-Year Capital Improvement Plan, providing transportation planning services through staff representation and participation on Metropolitan Planning Organization committees, performing population estimates for Cabarrus County and Cabarrus County Schools, analyzing growth patterns and trends in Cabarrus County and managing special projects for the County Manager and the Board of Commissioners.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	457,348	503,018	503,661	518,250	3.03%
Operations	189,789	122,000	103,002	273,038	123.80%
Capital Outlay	0	0	0	0	0.00%
Total Expense	647,137	625,018	606,663	791,288	26.60%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	37,660	50,050	7,775	7,775	-84.47%
Total Revenue	37,660	50,050	7,775	7,775	-84.47%
STAFFING					
FTE Positions	7.50	7.50	7.50	7.50	

BUDGET HIGHLIGHTS / CHANGES:

- Increased consultant services by \$175,000 in order to allow for additional consultants on the Harrisburg Central Area Plan, thus accounting for the 26% increase to Expenditures.
- Due to the economic slowdown, construction and land development revenue has decreased drastically. Therefore planning services are in much lower demand.

Commerce – Planning

FY 2009 MAJOR ACCOMPLISHMENTS:

- Completed transition of planning functions to Town of Mount Pleasant planning staff.
- Completed transition of addressing functions to the IT Department.
- Completed the Central Area Land Use Plan project and plan was adopted by BOC in August.
- Completed mass rezoning process associated with Central Area Land Use Plan adoption and ILA.
- Participated in NC 3 Corridor Land Use and Transportation Plan process with Iredell County, City of Kannapolis, and Town of Mooresville.
- Presented updated Voluntary Mitigation Payment Amount for schools.
- Held public hearings to adopt new County Code and maps related to mandated Flood Plain management changes.
- Assisted Cabarrus County Schools with site search for new AT Allen replacement school.
- Coordinated with Cabarrus County School staff to ensure accurate student assignment for APF reviews.
- Assisted Cabarrus County Soil and Water Conservation District with mapping projects.
- Assisted Cabarrus County Parks and Recreation with site search for park in Midland Area.
- Provided technical and GIS support to Thread Trail Steering Committee.
- Worked with developers to include one Conservation Easement in a development along Adams Creek.
- Implemented Phase 2 Storm Water requirements as part of the site plan and subdivision review processes.
- Received Region of Excellence Award in Planning and Sustainability from Centralina COG for the Central Area Land Use Plan Project.

PERFORMANCE SUMMARY:

GOAL: To provide accurate and efficient administration of the Adequate Public Facilities Ordinance Voluntary Mitigation Payment process for schools.

OBJECTIVE: To collect 100% of the payments agreed to as part of the Consent Agreements for preliminary plats.

Commerce – Planning

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total number of building permits issued (single-family, townhome, multi-family or other units)	2,623	1,041	630
Total number of building permits issued requiring mitigation payment	306	125	74
Total amount of money collected from Voluntary Mitigation Payments for schools at building permitting	\$377,420	\$194,044	\$94,280
Total number of lots final platted	189	238	299
Total number of lots requiring payment at final platting	599	151	113

GOAL: Provide effective long range planning services for Cabarrus County.

OBJECTIVE: Update land use plans and maps.

OBJECTIVE: Include towns, cities and citizens in the long range planning process.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of Planning Areas	7	7	7
Number of Land Use Plan updates complete	0	1	1
Number of public meetings held (community or appointed committees)	21	1	1
Number of land use plan updates adopted	0	1	1
Number of land use plan updates started	1	1	1
Number of new land use plans started	2	0	0
Number of new land use plans adopted	1	1	1

GOAL: To maintain or improve current level of service for transportation facilities.

OBJECTIVE: To require projects that impact transportation facilities to perform necessary upgrades as determined by Traffic Impact Analysis Studies.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of projects requiring that Traffic Impact Analysis reports be prepared	0	1	1
Number of projects requiring upgrades to existing facilities to maintain established level of service.	0	1	1
Percent of projects required to perform upgrades to existing facilities	100%	100%	100%

Commerce – Community Development

MANDATED SERVICE: No.

MISSION: Working with human services and community development agencies in Cabarrus County to provide safe and affordable housing to low and moderate income residents of Cabarrus County.

PROGRAM DESCRIPTION: The Housing and Community Development programs apply for and administer grants to rehabilitate housing, construct new infrastructure, and provide economic development opportunities in Cabarrus County. Cabarrus County participates in a consortium with seven other jurisdictions to obtain HOME funds from the US Department of HUD. The HOME program allows for general housing rehabilitation. Cabarrus County Community Development will be continuing a grant this year from the NC Department of Commerce for CDBG Scattered Site Housing rehabilitation in Cabarrus County, Mt. Pleasant, Harrisburg, and Midland. Other programs include Weatherization, Heating Appliance Repair and Replacement Program, and Housing and Home Improvement Service Program. These programs allow for a variety of home improvements and rehabilitation activities for the low income elderly, disabled and families with children. The Weatherization program allows Cabarrus County to increase the energy efficiency of qualified homeowners and renters. Heating, Appliance Repair and Replacement Program provides for the repair or replacement of unsafe or inoperable heating appliances for qualified applicants. The Housing and Home Improvement Service Program allows for activities such as wheel chair ramp installation, step rails, floor replacements and appliance replacement. All of these programs will be used together to provide Cabarrus County residents with safe, affordable housing and infrastructure. Additional benefits include reducing Medicare and Medicaid costs by allowing many low-income elderly persons to remain in their homes. The Community Development Division is working with the City of Concord to install water lines in a predominately minority community in the northwest area of the County. Additionally, the Community Development Division has taken on numerous special projects such as the development and construction of the Cabarrus County Sheriff's Office and Detention Center and the Cabarrus County Courthouse Master Plan process as well as other internal development projects.

Community Development Activities include:

Administration – The overall administration, supervision, and direction of all Community Development activities is included in this budget.

Boards – The division serves the Cabarrus County Board of Commissioners, Harrisburg Boards, Mt. Pleasant Boards, and Midland Boards in providing analysis, review and professional opinions on housing and community development activities and studies.

Harrisburg – This division provides housing and community development services for Harrisburg, serving town staff, and the Town Council.

Midland – This division provides housing and community development services to Midland through the Midland Council.

Mt. Pleasant – This division provides housing and community development services for Mt. Pleasant, serving town staff, and the Town Council.

Other – As requested, the division provides advice, information, and research on housing and community development projects for the Board of Commissioners and County Manager. Public information is an important role filled by this division with a great number of general queries answered by telephone, personal contact or through meeting with groups. Frequently assist non-profit agencies through providing technical assistance, referrals, education, and information. This division also provides presentations to non-profit agencies, civic organizations, and the public as requested. Staff also interacts with the CDBG entitlement cities of Concord and Kannapolis to coordinate services to clients. Staff makes referrals to many other government and non-profit agencies to accommodate a wide range of client needs.

Commerce – Community Development

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	182,347	195,108	195,516	195,514	0.21%
Operations	111,842	142,798	173,805	145,752	2.07%
Capital Outlay	361,000	0	0	7,000	0.00%
Total Expense	325,189	337,906	369,321	348,266	3.07%
REVENUES					
Intergovernmental	107,967	134,183	290,647	163,160	21.60%
Fees & Other	10,884	4,466	2,000	2,000	-55.22%
Total Revenue	118,851	138,469	292,647	165,160	19.12%
STAFFING					
FTE Positions	2.50	2.50	2.50	2.50	

BUDGET HIGHLIGHTS / CHANGES:

- The Weatherization and Heating and Air Repair and Replacement programs will see funding increases this year due increased allocations that are tied to federal stimulus legislation.
- Staff expects to continue to provide the same level of service as previous years for the Housing and Home Improvement program and the HOME Housing Rehabilitation program. The funding for these programs will likely decrease slightly for this year, however, staff may be able to stretch funds further due to lower construction costs.
- Administration of the CDBG Scattered Site Housing Rehabilitation program for 2007-2009, using a local option to fund an Urgent Repair Program.
- A cash match of approximately \$40,000 will be required for participation in the HOME program. Cabarrus County must provide a 25% match to participate in the program. Precise amount of match is unknown until the Consortium delivers funding amounts to participating localities. This is a slight decrease as less funds are expected due to an increasing consortium size.
- Administration of the allocation of the remaining assets of the Northwest Water and Sewer fund. The Moss Drive Waterline project will expend these funds in the near future.
- Completing administration and closeout documents for Cabarrus Sheriff's Office and Detention Center.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Fully rehabilitated 7 homes of low income elderly and/or disabled residents to date and expect to complete 3 more by the year's end.
- Made accessibility and safety modifications to 71 homes of elderly residents. Staff expects to complete 10 more this fiscal year.

Commerce – Community Development

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Weatherized 11 homes of low income families to date with 15 more in progress. Staff expects to complete approximately 35 by June 30th.
- Repaired or replaced 14 HVAC systems of low income families and have funds to complete about 4 more.
- Administered construction management details and oversaw the move in to the Cabarrus County Sheriff's Office and Detention Center.
- Negotiated a waterline project in the Moss Drive Community with the City of Concord as a partner.
- Reassigned staff was used to perform more grant work on low income elderly and disabled persons homes.

PERFORMANCE SUMMARY:

GOAL: To provide housing rehabilitation and repair services to the elderly, disabled and low income persons and families.

OBJECTIVE: Rehabilitate homes to bring from substandard to standard condition.

OBJECTIVE: To increase energy efficiency of homes through Weatherization services.

OBJECTIVE: To improve access to homes through installation of accessibility features.

OBJECTIVE: To repair or replace HVAC systems.

OBJECTIVE: To make miscellaneous housing repairs to provide safe, sanitary housing conditions.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of homes brought to standard housing.	8	10	8
Number of homes weatherized.	40	43	70
Number of homes with accessibility features installed.	42	38	35
Number of HVAC systems repaired or replaced.	23	18	16
Number of miscellaneous home repairs performed.	37	46	40

Commerce – Community Development

GOAL: To begin construction on a waterline in the Moss Drive Community that will be funded with the proceeds from the Northwest Water and Sewer fee fund.

OBJECTIVE: To connect homes to public water.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Installation of waterline and connection of private homes to public water system	0	0	40

GOAL: To complete a Masterplan for the Cabarrus County Courthouse.

OBJECTIVE: Provide for public input to create a Masterplan for the Courthouse.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Hold public input sessions to ensure adequate public input.	0	0	4
Provide cable show of Masterplan process for airplay over the Masterplan production period.	0	0	2
Direct mailings to a defined area for the Masterplan process.	0	0	10,000

Commerce – Environmental Protection

MANDATED SERVICE: North Carolina General Statutes Chapter 113A Article 4 to provide for the administration and enforcement of a program and for the adoption of minimal mandatory standards which will permit development of this state to continue with the least detrimental effects from sedimentation pollution.

MISSION: To allow development within our county while preventing pollution by sedimentation. To protect the county's streams and natural resources from degradation by soil eroded from construction sites.

PROGRAM DESCRIPTION: Erosion Control Programs' role is specified in North Carolina General Statutes Chapter 113A Article 4. This division is to enforce the state and local ordinances, regulations related to land disturbing activities: the construction and installation of sedimentation and erosion control measures. This division also reviews sedimentation and erosion control plans for commercial, industrial and multifamily residential sites. They investigate alleged sedimentation and erosion control violations and enforce as per ordinance. This is a countywide service.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	212,189	234,714	236,367	230,511	-1.79%
Operations	30,609	33,358	30,379	36,892	10.54%
Capital Outlay	0	0	0	0	0.00%
Total Expense	242,798	268,072	266,746	267,403	-0.25%
REVENUES					
Intergovernmental	0	2,040	0	0	-100.00%
Fees & Other	211,448	100,000	100,000	100,000	0.00%
Total Revenue	211,448	102,040	100,000	100,000	-2.00%
STAFFING					
FTE Positions	3.50	3.50	3.50	3.50	

BUDGET HIGHLIGHTS / CHANGES:

- Collected \$67,450.00 in erosion control fines.
- Implemented a new software (Accela)
- Environmental Protection needs new safety equipment which justifies the 10% increase in the Operations expenditures
- This department is not anticipating any State nor Federal grant assistance in FY 2010.

Commerce – Environmental Protection

FY 2009 MAJOR ACCOMPLISHMENTS:

- Erosion Control inspections continue on the one hundred and fifty (150) acre site of the North Carolina Research Campus in Kannapolis.
- Received Local Program Assistance grant from NCDENR for a 60/40 match.
- Erosion Control inspections have been completed on the one hundred and fifteen (115) acre site of the SMI NHRA Drag Racing Facility.
- Staff attended Local Program Erosion Control Program Workshop held in Southern Pines, NC.

PERFORMANCE SUMMARY: Provide the highest level of inspections and erosion control training to builders and developers in Cabarrus County.

OBJECTIVE: Stay current with new law changes and new erosion control practices by attending NCDENR seminars.

OBJECTIVE: Protect and maintain stream quality in areas of rapid development.

OBJECTIVE: Hold at least three office and field training sessions with builders and developers.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of field site inspection of current projects:	849	900	950
Number of field site complaints:	52	60	65
Number of sediment & erosion control plans reviewed:	225	200	225
Number of Plats reviewed:	67	60	70

Commerce – Zoning Administration

MANDATED SERVICE: 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.

MISSION: To protect citizens, businesses and industries through enhancement of quality of life, control of external effects and the proper provision of public services by monitoring and managing the use of land in Cabarrus County.

PROGRAM DESCRIPTION: The Zoning Division is responsible for providing zoning services in Cabarrus County, Midland and Mount Pleasant. These services include administrating and enforcing the zoning ordinances, initiating text amendments, 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 Boards of Adjustment, Town Councils and to the Cabarrus County Board of Commissioners.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	175,421	186,649	187,608	187,608	0.51%
Operations	22,078	23,667	22,705	22,705	-4.06%
Capital Outlay	0	0	0	0	0.00%
Total Expense	197,499	210,316	210,313	210,313	0.00%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	72,711	40,342	7,050	6,550	-83.76%
Total Revenue	72,711	40,342	7,050	6,550	-83.76%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

BUDGET HIGHLIGHTS / CHANGES:

- Due to the economic conditions, Construction and Development have slowed down; therefore Zoning is anticipating a drastic reduction in Fee-based revenues for FY 2010.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Served on Project Team for Accela software implementation.
- Completed transition of zoning division duties for Mount Pleasant to Town of Mount Pleasant staff.
- Provided technical support to Accela staff to develop complaint and site plan processing applications specific to Cabarrus County processes for Phase 2 of Accela software implementation.
- Processed 69 commercial site plans.
- Conducted 9 technical review committee meetings for large scale projects.
- Initiated court action for 7 ongoing zoning violation cases and collected \$500.00 in fines for zoning violation cases.

Commerce – Zoning Administration

PERFORMANCE SUMMARY:

GOAL: To provide timely response to citizen zoning complaints regarding non-compliance.

OBJECTIVE: Investigate a minimum of 90% of the zoning complaints within 1-3 days.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of complaints received	143	154	123
Number of complaints investigated	360	462	370
Number of complaints investigated in 1-3 days	320	415	333
Percent of complaints investigated in 1-3 days	89%	90%	90%

GOAL: To provide timely response to developer requests for Certificate of Compliance site inspections.

OBJECTIVE: Conduct a minimum of 85% of inspections within less than 24 hours.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of site inspections performed	931	713	570
Number of site inspections performed in 24 hours from request for inspection	763	606	485
Percent of site inspections performed in 24 hours from request for inspection	82%	85%	85%

GOAL: Decrease the amount of review time for commercial site plans to complete the plan review process.

OBJECTIVE: Increase frequency of pre-application meetings with applicants.

OBJECTIVE: Develop a process where zoning enforcement serves as clearing house for all commercial site plan review comments.

OBJECTIVE: Review 90% of plans so that sites are released for permitting within 60 days.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of site plans reviewed	69	62	50
Number of site plans reviewed and approved within 60 days	62	56	45
Percent of plans receiving approval in less than 60 days	90%	90%	90%
Number of site plans requiring review of technical review committee	9	7	6
Percent of site plans requiring review of technical review committee	13%	11%	13%

Economic Development – Incentive Grants

MANDATED SERVICE: No

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.

ACN (TY 2009 FY 2010 - TY2013 FY2014)

Based on investment in assets of approximately \$5 million. County will match the NC One Grant (\$1,000 credit per employee up to \$300K over 5 years) with a dollar for dollar match of marginal revenues. Potential of \$300,000 in combination with the Concord match, over 5 years. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,950,000 we have budgeted \$32,000 to FY 2010. FY 2010 will be the first year for ACN.

Bonitz Flooring Group, Inc. (TY 2006 FY 2007-TY 2009 FY2010)

Unfortunately, Bonitz may not qualify for its Grant as its Investment has not met the valuation threshold of \$3,000,000 the Small Headquarters Grant requires. We have budgeted carry forwards of \$23,060 for FYs 2006-2008. We will budget carry forward three years addressing Agreement's statute of limitations as advised by Rich Koch. This Grant was initially authorized as 50% of qualifying amount to be granted to industry for four consecutive years (Small Headquarters Grant), with each year's value being adjusted by a factor for depreciation.

Cabarrus Plastics, Inc. (TY2008 FY2009- TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$13,500,000 we have budgeted \$54,000 to FY 2010 with a carry forward of \$55,500 for FY 2009. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the second year for Cabarrus Plastics.

Carolina Tractor and Equipment (TY2010 FY2011 - TY2012 FY2013)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$6,500,000 we will appropriate \$40,000 to FY 2011. 85% of qualifying amount will be granted to industry for three consecutive years. This Grant is the first phase of relocating the Company to Cabarrus County. FY 2011 should be the first year for Carolina Tractor.

Connexions, Inc. (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$5,800,000 we have budgeted \$19,000 for FY 2010. 50% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the third year for Connexions.

Economic Development – Incentive Grants

Double O (TY2008 FY2009 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$2,400,000 we have budgeted \$13,000 to FY 2010. 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. FY 2010 will be the second year for Double O.

FlyRight (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$4,000,000 we have budgeted \$22,000 to FY 2010. 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. FY 2010 will be the first year for FlyRight.

Golden Gait Trailers (TY2008 FY2009 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,300,000 we have budgeted \$14,000 to FY 2010. 50% of qualifying amount will be granted to industry for four consecutive years (Small Headquarters Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the second year for Golden Gait.

Great Wolf (TY2010 FY2011 - TY2014 FY2015)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$100,000,000 we will appropriate \$617,000 to FY 2011. 85% of qualifying amount will be granted to industry for five consecutive years.

HAAS – CNC Racing (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$16,000,000 we will budget \$66,000 to FY 2010. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the third year for Haas-CNC Racing.

HSREI, LLC (Hendrick Motorsports) (TY2006 FY2007 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$12,400,000, we have budgeted \$51,000 for FY 2010. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 is the final year for HSREI.

JHE (TY2008 FY2009 - TY2009 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$5,600,000, we have budgeted \$18,000 for FY 2010. 50% of qualifying amount will be granted to industry for four consecutive years (Headquarters Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the 3rd year for JHE.

Economic Development – Incentive Grants

MRN Radio (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$2,400,000 we will appropriate \$13,000 to FY 2010 with a carry forward of \$9,640 for FY 2009. 85% of qualifying amount will be granted to industry for three consecutive years. FY 2010 will be the second year for MRN Radio.

NOLIM Group (Fortune Drive Road – FY 2008)

A memorandum of understanding between the City of Concord, Cabarrus County and NOLIM Group to share the cost associated with the installation of storm water drainage, water lines, sanitary sewer lines and other infrastructure necessary to service commercial real estate development along the Fortune Avenue Extension in the International Business Park.

North Carolina Research Campus

(Interlocal 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 the 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 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 agreement.

Oiles America Corporation (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$7,200,000 we have budgeted \$30,000 to FY 2010. We have a carry forward for FY 2008 of \$22,870 and \$24,420 for FY 2009. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the third year for Oiles America.

Overhead Door (TY2009 FY2010 - TY2012 FY2013)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$4,500,000 we will appropriate \$28,000 to FY 2010. Originally scheduled for FY 2009, plans for development have been put on hold due to economic conditions. 85% of qualifying amount will be granted to industry for three consecutive years. FY 2010 will be the first year for Overhead Door.

Perdue Farms (TY2005 FY2006 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$1,600,000 we have appropriated \$8,000 to fiscal year 2010. 75% of qualifying amount will be granted to industry for five consecutive years (Level I Grant of June 1999), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the fifth and final grant year for Perdue.

Economic Development – Incentive Grants

PreGel, Inc. (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$26,000,000 we will appropriate \$140,000 to FY 2010. 85% of qualifying amount will be granted to industry for three consecutive tax years with each year's value being adjusted by a factor for depreciation. FY 2010 will be the first year for PreGel.

Sabco Racing (TY2005 FY2006 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$28,600,000 we have appropriated \$135,000 to FY 2010. 75% of qualifying amount will be granted to industry for five consecutive years. This is a Level I Grant of June 1999, with each year's value being adjusted by a factor for depreciation. FY 2010 will be the third grant year for Sabco Racing.

Saddle Creek (TY2010 FY2011 - TY2012 FY2013)

Based on an Estimated Eligible Fixed Asset Valuation of \$11,000,000 we have appropriated \$68,000 to FY 2011. 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. FY 2011 will be the first grant year for Saddle Creek.

Shoe Show (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$19,000,000 we will appropriate \$102,000 to FY 2010. 85% of qualifying amount will be granted to industry for three consecutive tax years with each year's value being adjusted by a factor for depreciation. FY 2010 will be the first year for Shoe Show.

Stanley Logistics (TY2005 FY2006 - TY2009 FY2010)

Grant suspended due to lack of information as identified in letter (written by counsel) of 10/23/07. FYs 2006, 2007, 2008 carry forwards of \$187,099 have not been paid as Stanley Logistics has not applied for the grant, nor returned the Questionnaire. Carryforward on books for informational and potential compliance purposes by grantee. As of 2/17/2009, Stanley is in touch with the County attorney concerning reinstating the Grant. FY 2010 has been budgeted \$141,031 to ensure all potential Grant monies are budgeted should the Board of Commissioners allow reinstatement. FY 2010 would be the final year for Stanley.

S T Motorsports (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Fixed Asset Valuation of \$5,700,000 we have budgeted \$24,000 to FY 2010. We have carried forwards for FY 2008 of \$24,420 and FY 2009 of \$23,810. 65% of qualifying amount will be granted to industry for four consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2010 will be the third year for ST Motorsports.

Wind Shear, Inc. (TY2009 FY2010 - TY2011 FY2012)

Based on an Estimated Eligible Fixed Asset Valuation of \$47,000,000 we will appropriate \$297,000 to FY 2010. 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. FY 2010 will be the first year for Wind Shear.

Economic Development – Incentive Grants

BUDGET SUMMARY:

INCENTIVE GRANT	ACTUAL FY 2008	AMENDED FY 2009	ADOPTED FY 2010
ACN	0	0	32,000
Bonitz Flooring Group Inc.	0	20,178	0
Cabarrus Plastics, Inc.	0	55,500	54,000
Connexion, Inc.	0	33,282	19,000
Double O	0	12,714	13,000
FlyRight	0	0	22,000
Golden Gait Trailers	0	13,371	14,000
HAAS-CNC Racing	50,579	69,890	66,000
HSREI LLC (Hendrick Motorsports)	91,643	51,520	51,000
JHE	0	29,540	18,000
Motor Racing Network	0	9,639	13,000
NOLIM Group (Fortune Drive Road)	600,000	0	0
NC Research Campus	0	0	662,794
Oiles America Corp.	0	76,260	30,000
Perdue Farms	122,629	10,056	8,000
PreGel, Inc.	0	0	140,000
Sabco Racing	120,697	138,060	135,000
Shoe Show	0	0	102,000
Stanley Logistics	0	187,099	141,039
ST Motorsports	0	47,060	24,000
Wind Shear, Inc.	0	0	297,000
Total Grants	985,548	754,269	1,841,833

Veterans Services

MANDATED SERVICE: No

MISSION: To provide the best possible service to veterans and their dependents in obtaining veterans benefits and services.

PROGRAM DESCRIPTION: Assisting veterans and their dependents in understanding and receiving benefits available to them from county, state and federal governments. Veterans and dependents are advised and assisted with claims preparation, presentation and appeals. Assistance is also provided with compensation, health insurance, life insurance, education, vocational rehabilitation, hospitalization, pension and death benefits.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 08 to FY 09
Personnel Services	192,029	216,635	212,419	212,419	-1.95%
Operations	12,418	19,390	16,429	16,429	-15.27%
Capital Outlay	0	0	0	0	0.00%
Total Expense	204,447	236,025	228,848	228,848	-3.04%
REVENUES					
Intergovernmental	2,000	2,000	2,000	2,000	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	2,000	2,000	2,000	2,000	0.00%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

BUDGET HIGHLIGHTS / CHANGES:

- An educational brochure was created profiling veteran's benefits and services that are available.
- Veterans Services has reduced their anticipated Operations expenditures by eliminating minor office equipment purchases and decreasing telephone, dues and subscription expenses for FY 2010.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Coordinated Veteran's Day Program attended by 500+ persons.
- Presentations at various schools.
- Continued accredited training for the Veterans Service Officers.
- Created and launched a county-wide outreach program – to increase awareness of veteran's benefits and services.
- Sponsored a Veteran's Appreciation Breakfast in December

Veterans Services

PERFORMANCE SUMMARY:

GOAL: Provide the best trained service officers to assist clients.

OBJECTIVE: Continue training, study and practical experience

OBJECTIVE: Reduce wait time to see a service officer

OBJECTIVE: Reduce errors that slow down the time a claim is presented to the rating board.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
New VA Money Brought Into The County	\$3,786,094	\$3,800,000	\$3,825,000
New Claims	373	485	605
Sent Out Written Documents	3,470	4,200	5,000
Total Contacts	9,851	10,750	12,000
Compensation & Pension Claims	4,885	5,385	6,035

Transportation Services

MANDATED SERVICE: Medical Transportation is mandated by Title XIX of the Social Security Act, which directs county departments of Social Services to provide transportation for medical care for Medicaid eligible recipients who have no other means of transportation to access this care. Social Services Block Grant (SSBG) and elderly and handicapped transportation services (EHTP) are not mandated. SSBG and Medicaid are Federal funds and Elderly and Handicapped is State funded, enabled through the Older Americans Act and the Community Care Block Grant.

MISSION: To provide transportation services that enables all individuals the opportunity to access necessary medical care, and other resources, that can improve and enhance their independence. By providing safe transportation, we promote an independent lifestyle that allows individuals to live a full quality of life.

PROGRAM DESCRIPTION: Transportation is a critical high priority human service and medical need. Transportation services covers the cost of needed transportation to medical providers and facilities and any other service agencies of those clients who are eligible for Social Services Block Grant (SSBG) funds. Medicaid (Title XIX) provides reimbursement for transportation expenses to local medical providers, and in some cases, to providers outside Cabarrus County, when the needed medical care is not otherwise available.

Social Services certify eligible applicants for transportation services and refer the applicant to Cabarrus County Transportation Services for their trip needs. Transportation to medical facilities outside the county can be arranged, when the service cannot be accessed locally. Generally, arrangements are made to provide this transportation to facilities in Charlotte, Durham, and Winston-Salem. Funding is approximately 65% Federal and 35% County funds.

Social Services Block Grant (SSBG), Elderly, and Handicapped transportation allows eligible clients to access medical care and other human services agencies. Elderly and handicapped funds can only be used when a client is not eligible for transportation through other programs. Funding for these programs is SSBG: 75% Federal and 25% County. Elderly and handicapped funding is 100% State.

This program also provides transportation services to older adults age 60 and older for such purposes to travel to and from service providers, community resources, and/or other necessary general locations for the purpose of services and/or accomplishing these activities necessary for daily living. This program allows the older adults that participate in this transportation service to remain independent and continue to live in their homes as long as possible. By utilizing this transportation program, they will have access to all necessary life supporting services.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	977,647	1,043,627	1,147,100	1,153,935	10.57%
Operations	729,713	1,042,114	1,049,902	1,051,001	0.85%
Capital Outlay	372,461	580,300	322,374	0	-100.00%
Total Expense	2,079,821	2,666,041	2,519,376	2,204,936	-17.30%
REVENUES					
Intergovernmental	813,525	1,015,916	645,320	645,320	-36.48%
Fees & Other	530,001	547,600	533,600	533,600	-2.56%
Total Revenue	1,343,526	1,563,516	1,178,920	1,178,920	-24.60%
STAFFING					
FTE Positions	30.16	30.16	30.16	30.16	

Transportation Services

BUDGET HIGHLIGHTS / CHANGES:

- CCTS ended the 2008 year by providing 81,858 trips; this is a reduction from our 2007 trips of 94,774. The reduction in trips was created by the freeze we have in place which stands at 400 trips per day. We continue to receive request for additional services from the community.
- CCTS has requested a significant increase in overtime expenses in order to provide services to meet the growing demands for transportation, thus the 10.57% increase to Personnel Services.
- Due to the current economic situation; CCTS is not expecting the amount of Intergovernmental-based revenues that it has received in years past.
- CCTS has installed our new Route Match Software program which has been a tremendous help in better managing the resources we have in service in terms of scheduling our trips on a day to day basic.

FY 2009 MAJOR ACCOMPLISHMENTS:

- CCTS has applied for both a New Freedom and JARC grant from the State and Federal Governments. These grants would offer additional funding for special projects in specific areas of Cabarrus County.
- CCTS has opened new lines of communication with community groups in Cabarrus County, groups such as Safe Cabarrus and Boys and Girls Club are now working with us to help keep young students off the streets and involved in positive activities.
- CCTS has expanded interaction with systems outside of Cabarrus County, and now share trips with Mecklenburg and Stanley County, including shared trips to Chapel Hill and Durham.

PERFORMANCE SUMMARY:

GOAL: To meet all customer needs to the best of our ability, identify ways to increase service, reduce customer compliments, and better meet clients' needs in all areas.

OBJECTIVE: To have a higher percentage of compliments than legitimate complaints on all levels of service.

OBJECTIVE: To keep a record of customer compliments and legitimate complaints.

OBJECTIVE: Review log on a regular basis to identify patterns, and solutions for comparison of compliments and complaints.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Record of the number of customer calls.	84,100	85,000	85,000
Percentage of calls that were compliments versus complaints.	63%/10%	60%:10%	60%:10%

Transportation Services

GOAL: To provide safe transportation to clients and a safe work environment for employees.

OBJECTIVE: To reduce preventable accidents by one or less every 500 thousand miles.

OBJECTIVE: Hold monthly safety meetings with the safety supervisor and Safety Committee.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of accidents/incidents.	3	1	0
Insure all drivers attend safety classes including Defensive Driver Course (DDC-4) and Smith System.	22	22	22

GOAL: To increase the number of trips shared with surrounding counties, and to utilize more surrounding county services.

OBJECTIVE: To schedule and participate in meetings with bordering counties.

OBJECTIVE: To identify opportunities to work together to provide needed services for individuals outside our borders.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Reports on out-of-county trips provided by surrounding county services.	2,879	1,800	2,000

Other Human Services

MANDATED SERVICE: G.S. 122C – Mental Health, Development Disabilities, and Substance Abuse Act of 1985. and G.S. 130A Public Health.

PROGRAM DESCRIPTION: This program consists of funding for mandated health services that are provided through other agencies.

Piedmont Mental Health:

Piedmont Behavioral Healthcare is the mental health Local Management Entity (LME) serving Cabarrus, Stanly, Rowan, Union and Davidson Counties. Piedmont is in an area of very rapid population growth making Piedmont the third largest LME in the state, and the largest multi-county program.

Piedmont is a public agency that receives state, federal, Medicaid and county funds. These funds are used to provide services in each of the five 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 Piedmont. Case management is being provided by Piedmont 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.

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 Cabarrus Health Alliance board includes a representative from the hospital, county commissioners, board of health, two physician groups, and two public members. Funding for the Health Alliance is based on an established per capita rate of \$25.66 (applicable increase/decrease with population changes). Additional funding of \$10,762 for the West Nile Virus is also included.

Court Psychological Assessment Services – (JCPC):

This program, funded by the Juvenile Crime Prevention Council (JCPC) is designed to assess and diagnose the presence of mental illness and/or substance related issues or disorders as they correlate to the juvenile's interaction with the legal system. Once assessed, the program staff provides referral to an appropriate provider of mental health and/or substance abuse treatment services to initiate ongoing inpatient or outpatient treatment

Other Human Services

BUDGET SUMMARY:

Contributions to Other Human Services	ACTUAL FY 2008	AMENDED FY 2009	ADOPTED FY 2010
Piedmont Mental Health **	632,359	614,021	614,021
Cabarrus Health Alliance	4,019,488	4,028,961	4,028,961
Court Psychological Services (JCPC)	37,112	25,642	25,540
Building and Equipment Rental	46,691	45,696	45,696
Total	4,735,650	4,714,320	4,714,218

** The County also provides space at the Human Service Center valued at \$454,096 as an in-kind contribution to Piedmont Behavioral Healthcare. The space houses a 7060 square feet crisis/detox unit.

Cooperative Extension

MANDATED SERVICE: No

MISSION: North Carolina Cooperative Extension provides educational opportunities for individuals, helping them reach their highest potential and become a positive force in their homes and communities.

PROGRAM DESCRIPTION: The Cabarrus Center of the North Carolina Cooperative Extension conducts research-based educational programs in agriculture, horticulture, community and rural development, family and consumer sciences, and 4-H Youth Development. This nationwide, educational network links the expertise and resources of Federal, State and Local partners. Our programs help people identify and solve problems, embrace diversity, help people develop the skills necessary to become leaders, empower well-trained volunteers to assist others, and assist communities to develop and maintain economic prosperity.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	297,013	312,027	320,699	320,699	2.78%
Operations	76,388	84,940	74,226	74,226	-12.61%
Capital Outlay	0	0	0	0	0.00%
Total Expense	373,401	396,967	394,925	394,925	-0.51%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	30,001	32,400	40,900	40,900	26.23%
Total Revenue	36,399	32,400	40,900	40,900	26.23%

BUDGET HIGHLIGHTS / CHANGES:

- Salary adjustments shown include required longevity increases according to the Memorandum of Understanding.
- Cooperative Extension has significantly decreased its Operations expenditures (21.82%) by drastically reducing both advertising expenses and purchased services.
- Revenue: Although, the following funding is not part of the County Budget, North Carolina State University provides \$318,512 for salary, North Carolina A & T State University provides \$28,500 for salary, and our Federal Partner, USDA, provides \$15,000 for the Expanded Food and Nutrition Education Program. Cabarrus County Schools Kids:Plus program provides \$17,000 towards the salary of the 4-H Afterschool Coordinator.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Received more than \$825,000 in grants to further Sustainable Community and Sustainable Agriculture programs including the Cruse Meat Processing project and the Elma C. Lomax Incubator Farm Park on Atando Road.
- More than 500 volunteers worked throughout the year, reaching 5,692 youth in 2008.

Cooperative Extension

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- More than 4,100 hours of community service activities were logged this year with a value of \$68,780 to Cabarrus County.
- 4H EFNEP reached 1002 youth through 40 different groups. 58 volunteers were recruited and trained. They provided 480 volunteer hours at a value of \$8,997.
- Agriculture and farmers make a major contribution to the well being of Cabarrus County residents by: contributing to the local economy; being good stewards of undeveloped land, soil and water (pollutants from residential and industrial areas that find their way into streams far exceed those coming from agricultural and forest areas); keeping property taxes low (Each \$1.00 collected in property taxes from land enrolled in the deferred tax program costs the county \$.31 in services provided by the county to those living on those properties. Each \$1.00 collected by the county in property taxes from residential development costs the county \$1.15 in services provided by the county.)
- Total economic value of horticulture education in 2008 was \$1,425,000.
- In Community and Rural Development, as a speaker during a statewide conference, 15 county leaders of the southwest district received educational training materials on effective listening, asking the right questions, building winning relationships, sharing pertinent information, setting goals, solving problems, redirecting negative behaviors, motivation and focusing on the job. Survey results from 90% of the participants stated that "the information will be useful in communicating with their team leaders and subordinates," while five percent shared that the information will be vital and useful when working with clientele to better understand and interpret their needs. The remaining five percent kept the evaluation cards to use as samples to use and share with other departments.

PERFORMANCE SUMMARY:

GOAL: Cabarrus County's natural resources and environmental quality will be protected, conserved and enhanced, and ecosystem benefits will be optimized.

OBJECTIVE: Farmers and commercial pesticide applicators use pesticides safely for themselves and the environment.

OBJECTIVE: Best management practices will be used to protect soil, water, air, and energy at the Atando Road Farm Park.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
100% of private pesticide applicators desiring recertification will be recertified.	97%	100%	100%
Number of pesticide recertification credits earned by professional pesticide applicators will increase from 350 hours.	346	350	360
Total value of horticulture education for citizens will be maintained above \$1,000,000	\$956,000	\$990,000	\$1,000,000
Amounts of water collected in the rain barrels	--	--	300 gallons
Energy saved through use of solar greenhouse	--	--	\$100

Cooperative Extension

GOAL: Cabarrus County will have profitable, environmentally sustainable plant, animal and food systems that support thriving communities and provide access to safe and nutritious food for all.

OBJECTIVE: Create a local food council to begin understanding of food production, distribution, and consumption in Cabarrus County.

OBJECTIVE: Create the infrastructure to support the production and marketing of local food.

OBJECTIVE: Piedmont Farmer's Market will complete a strategic plan that will allow for expansion to accommodate growing markets within the region.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of members of the food council	--	--	20
Number of meetings held by food council	--	--	5
Number of vendors at the Farmer's Market	30	30	30
Number of animals processed through Cruse Meats	--	--	2500

GOAL: Youth and adults will achieve educational success through intentional non-formal and formal educational opportunities that expand and enhance skills and knowledge.

OBJECTIVE: Youth will adopt behaviors that will contribute to their total health and well-being.

OBJECTIVE: Youth will gain life skills.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Value of training programs	\$385,000	\$637,500	\$780,000
Value of resources available	\$73,418	\$89,389	\$92,471
Number of training programs conducted	35	51	60
Number of participants trained	1,100	1,250	1,300

GOAL: Adults and children of all ages and abilities will make healthy food choices and be physically active to achieve or maintain a healthy weight and prevent chronic disease.

OBJECTIVE: 90% of EFNEP families will show improvement in their nutrition and resources management practices.

OBJECTIVE: 100 family members will show improvement in their purchasing, planning, and preparation skills as a result of attending Families Eating Smart and Moving More (FESMM).

OBJECTIVE: 50 preschool teachers will utilize Color Me Healthy training and resources to promote trying new foods and promoting a more nutritious diet with 1,500 preschoolers and their families.

Cooperative Extension

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of participants enrolled in EFNEP	157	200	250
Number of participants enrolled in FESMM	198	225	250
Number of teachers enrolled in Color Me Healthy	39	50	50
Number of youth and families using Color Me Healthy	1,000	1,150	1,500
Number of families increasing their planning, purchasing and food prep skills	157	350	500
Number of individuals that maintain or lose weight as a result of Cooperative Extension programs	30	45	150

GOAL: Cabarrus County residents will excel in the global marketplace as a result of growing a competitive workforce and a diversified economy.

OBJECTIVE: In partnership with other organizations, local residents will attend economic literacy classes that will enable them to create a personal budget and make appropriate consumer choices within this budget.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of local agencies utilizing Cooperative Extension Programs	2	5	8
Number of Cabarrus County residents that become Savers	--	--	10
Number of non-profits that obtain their 501 (c) 3 status	--	--	2
Number of participants in economic literacy classes	2	5	35

GOAL: Cabarrus County residents will be civically engaged within their communities.

OBJECTIVE: 100 new volunteers will become involved in their community through Cooperative Extension programs.

OBJECTIVE: In partnership with other community organizations, local residents will become more aware of local government programs and use these programs to enhance their lives.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of volunteers in community	1,150	1,200	1,300
Number of Volunteer hours donated to community	36,723	38,317	40,000
Value of volunteer hours in community	\$624,291	\$651,389	\$680,000
Number of neighborhood community associations	--	2	4
Number of leaders trained in leadership skills	57	89	100
Number of leaders exhibiting leadership skills learned	36	51	75

Cooperative Extension – 4-H Summer Fling

MANDATED SERVICE: No. Program is user fee funded.

MISSION: The North Carolina Cooperative Extension program helps people improve the quality of their lives by providing research-based information and informal educational opportunities focused on issues and needs.

PROGRAM DESCRIPTION: 4-H Summer Fling is a summer program open to any interested youth 5-18 years of age in Cabarrus County. Children receive enrollment information through their teachers, newspapers, volunteers and individual mailings. This program offers youth the opportunity to learn through a variety of educational, hands-on classes. Youth learn new life skills and enhance their academic achievement with science and technology programs. They will demonstrate increased personal responsibility at the completion of the summer after having participated in more than 6 hours of instruction. This program continues to be one of the more popular aspects of the Cabarrus 4-H program.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	5,142	7,547	7,921	7,921	4.96%
Operations	5,980	17,138	8,679	8,679	-49.36%
Capital Outlay	0	0	0	0	0.00%
Total Expense	11,122	24,685	16,600	16,600	-32.75%
REVENUES					
Intergovernmental	0	0	0	0	0.00%
Fees & Other	6,376	24,685	35,661	35,661	44.46%
Total Revenue	6,376	24,685	35,661	35,661	44.46%
STAFFING					
FTE Positions	0.35	0.35	0.35	0.35	

BUDGET HIGHLIGHTS / CHANGES:

- Classes will be offered different days of the weeks and times to accommodate needs of customers.
- The program was operated efficiently in 2008 in regards to the budget.
- The Summer Fling is forecasting a 50% decrease in Operations expenditure, more specifically purchased services. Also notable this is a financially self-sufficient summer enrichment program that offsets any expenditures with fee-based revenues.

FY 2009 MAJOR ACCOMPLISHMENTS:

- The Cabarrus County 4-H Summer Fling program has become a model used across the state of North Carolina by other counties.
- Provided leadership and teaching opportunities for our Cabarrus 4-H teen members under the supervision of adults.
- Offered educational classes in a wide variety of topics planned to interest youth of various ages.

Cooperative Extension – 4-H Summer Fling

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Successfully used online registration for the 4-H Summer Fling Program. It minimized wait time for registration, created online individual class evaluations, online class reminders via email postcards and email confirmation of registration information.
- Youth participating in classes reported having learned manners skills, business skills and gained knowledge in animal science.

PERFORMANCE SUMMARY:

GOAL: To provide fun, educational programs for youth ages 5-18 during summer vacation.

OBJECTIVE: Families will participate in the customer satisfaction survey.

OBJECTIVE: To offer educational, hands-on, week-long and short-term classes during the summer vacation period enrolling 125 youth.

OBJECTIVE: To provide summer care for youth, maintaining a ratio of one adult leader to 15 youth.

OBJECTIVE: 85% of the youth participating in the Fantastic Fair Fun Camp will enter at least two items in the Cabarrus County Fair.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Different youth learning new skills	412	400	300
Actual number of new skills each youth learned	3	3	10
Volunteers teaching classes and amount of hours contributed	50/325	20/100	20/200
Average cost per class/value	\$7.50/\$15.00	\$8.50/\$17.00	\$10.00/\$20.00
Average customer satisfaction rating	4	4	4
Number of families completing survey	0	30	100
% of youth entering items in the fair	0	77%	85%

Social Services – Administration Operations

MANDATED SERVICE: G.S. 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.

MISSION: To provide the administrative, automation, and logistical support necessary to allow the social workers, income maintenance caseworkers, and child support agents to deliver services to the vulnerable, the aged, the sick, the poor, and the children, with goals of becoming self-supporting; being self-sufficient; preventing or correcting abuse, neglect and exploitation; avoiding institutional care when possible; and, securing institutional care when appropriate.

PROGRAM DESCRIPTION: Administration Operations includes the Director, Deputy Director, and all support staff serving the entire agency.

The activities of the Administration Operation include:

1. Providing administrative support required for operation of all service and public assistance programs.
2. Managing resources responsibly.
3. Responding to community needs by developing and implementing programs which foster positive change for individuals, families and the community.
4. Fostering coordination of community efforts and programs.
5. Creating public awareness and providing education on human needs.
6. Advocating for individual and community needs, including State and Federal laws and regulations.
7. Serving as staff to the Social Services Board.
8. Financial and Reimbursement reports

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	1,127,162	1,338,593	1,397,508	1,397,493	4.40%
Operations	1,100,301	1,362,104	1,364,841	1,353,743	-0.61%
Capital Outlay	321,556	705,925	0	0	-100.00%
Total Expense	2,549,019	3,406,622	2,762,349	2,751,236	-19.24%
REVENUES					
Intergovernmental	71,212	71,709	0	0	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	71,212	71,709	0	0	0.00%
STAFFING					
FTE Positions	21.00	19.00	19.00	19.00	

BUDGET HIGHLIGHTS / CHANGES:

- Continue coordination with County ITS in development of applications to improve management and documentation of program activities and to provide additional tools for staff to increase productivity.
- Continue process of conversion from paper records to electronic records.

Social Services – Administration Operations

FY 2009 MAJOR ACCOMPLISHMENTS:

- Improvement in Customer Service through the renovation and expansion of front desk and waiting area, reorganization of Customer Service Staff, and implementation of automation to enhance the ability to route and track clients.
- Leadership training (Crucial Conversations) offered to all management to enhance abilities in supervision and coaching.
- Agency turnover maintained at rate of 6%.
- Expansion of food pantry located at agency and supported in cooperation with Cabarrus Christian Ministry.

PERFORMANCE SUMMARY:

GOAL: Employ and retain qualified staff and cultivate a spirit of community service.

OBJECTIVE: To maintain voluntary agency turnover rate at no more than 8%.

OBJECTIVE: To increase the % of staff employed 5 years or more.

OBJECTIVE: To limit service disruption by filling 75% of vacant positions within 60 days.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Staff voluntary leaving employment with agency	12	20	20
Percentage of turnover	5%	8%	8%
# of employees who have remained employed for at least 5 years.	100	105	115
Average Days to fill vacant positions	76	62	60
% filled within 60 days	50%	42%	75%

GOAL: Provide excellent customer service and maintain client/public/policy maker support.

OBJECTIVE: Phones are answered promptly and politely by switchboard operator with less than 10% dropped calls.

OBJECTIVE: Customers will be treated with courtesy and respect.

OBJECTIVE: Effective management of resources by maximizing use of 100% of State and Federal funds.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Clients processed by front desk	39,059	67,072	50,000
# of calls coming into switchboard	165,685	205,462	200,000
% of calls dropped	6%	9%	6%
% of State and Federal funding allocations utilized	100%	100%	100%

Social Services – Public Assistance

Public Assistance

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	0	0	0	0	0.00%
Operations	6,232,634	4,859,006	1,669,519	1,419,519	-70.79%
Capital Outlay	0	0	0	0	0.00%
Total Expense	6,232,634	4,859,006	1,669,519	1,419,519	-70.79%
REVENUES					
Intergovernmental	208	0	0	0	0.00%
Fees & Other	6,913	10,000	6,000	6,000	-40.00%
Total Revenue	7,121	10,000	6,000	6,000	-40.00%

Budget Note: Due to the NC State budget situation, Public Assistance is anticipating a much lower state reimbursement for Personnel and Operational expenses.

Special Assistance

MANDATED SERVICE: Mandated by G.S. 108A-25,111-13; 111-14; 111-17, 143B-157 (The County must pay the 50% local share for this categorical public assistance program.)

MISSION: To provide financial assistance to eligible adults to help in paying the costs of care in a rest home, when this type of care is needed to improve or maintain their quality of life.

PROGRAM DESCRIPTION: Special Assistance (SA) is available to help with the cost of care in Adult Care Homes (formerly known as rest homes). Adult Care Homes provide an alternative for persons no longer able to maintain themselves in their own homes. In most cases, Social Security, Supplemental Security Income, Veteran's benefits, and other sources of income are not sufficient to meet the total cost of care. The amount of assistance an individual can receive is based upon the difference between his personal income and the cost of care. Special Assistance is a state and county funded program and receives no federal funding since it is a supplement for Social Security and other income sources already composed of federal funds. Individuals receiving Special Assistance also receive Medicaid.

Programs include:

Special Assistance to the Aged (SAA) - assistance payment for adults 65 and over who meet eligibility requirements

Special Assistance to the Disabled (SAD) - assistance payment to individuals from age 18 to 64 who meet eligibility requirements

SA In-Home - allows eligible individuals the opportunity to live in a private living arrangement and receive assistance as an alternative to facility care.

Social Services – Public Assistance

BUDGET HIGHLIGHTS / CHANGES:

- The General Assembly increased the maximum rate for SA recipients to \$1,207 per month effective January 1, 2009.
- The maximum rate for SA recipients living in a Special Care Unit for Alzheimer's and Related Disorders, effective October 1, 2005, remains at \$1,515.
- The number of recipients on the program has increased from an average of 518 in FY08 to an anticipated 538 in FY09.
- Projected costs for FY10 are higher than the state estimate of \$1,317,098 due to a projected increase in requests for assistance, including an increase in SA In-Home slots to eliminate the current waiting list.

FY 2009 MAJOR ACCOMPLISHMENTS:

- There are 12 licensed facilities in Cabarrus County - 11 Adult Care Homes and one licensed Family Care Home. There are 861 Adult Care Home beds and 6 beds in the Family Care Home for a total of 867 licensed beds.
- The slots for SA In-Home (which enables adults to remain in their home and avoid placement) are completely full at 85, resulting in a waiting list being established – with 21 individuals currently on the list.

PERFORMANCE SUMMARY:

GOAL: Increased Family Support and Well-being:

OBJECTIVE: Provide the financial resources to enable individuals to have quality care in adult home facilities through the State-County Special Assistance Program

OBJECTIVE: Utilize 100% of In-Home SA slots

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Active SA Cases (average per month)	518	538	547
Special Assistance applications taken	301	313	323
In-Home SA participation	83.2%	98.73%	100%

Medicaid

MANDATED SERVICE: Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A § 25.54 which requires the acceptance and processing of applications, and the conducting of eligibility reviews within required time frames for anyone wishing to apply. (Effective July 2009, the county does not pay program cost for this categorical public assistance program.)

MISSION: To provide financial assistance to eligible adults and families to help in paying the costs of health care to improve or maintain their quality of life.

Social Services – Public Assistance

PROGRAM DESCRIPTION: Medical Assistance is a program that pays medical bills for eligible low-income individuals and families who cannot afford the cost of health care. It is funded by federal and state funds.

Programs include:

Medicaid for the Aged (MAA) - for people 65 or older who meet eligibility requirements.

Medicaid for the Blind or Visually Impaired (MAB) - for blind or visually impaired people of any age who are blind according to the definition given by the Social Security Administration who meet eligibility requirements

Medicaid for Disabled Citizens (MAD) - for people of any age who are unable to work due to a disability that is expected to last at least 12 months or result in death and meet eligibility requirements.

Medicaid for Families with Dependent Children (MAF) - for single parents or couples with children under age 19 in their household or for children ages 19 through 20 who meet eligibility requirements

Programs (continued):

Medicaid for Infants and Children (MIC) - for children under the age of 19 whose parents' income meets eligibility requirements

Medicaid for Pregnant Women (MPW) - for pregnant women who meet eligibility requirements

Family Planning Medicaid (FPW) - for men and women, ages 19 and over, who meet eligibility requirements

Health Coverage for the Working Disabled (HCWD) – for blind or disabled workers age 16 through 64 who meet eligibility requirements

Recipients of Work First and Special Assistance also receive Medicaid.

Carolina ACCESS (CA)/Community Care of North Carolina (CCNC) - Managed Care for Medicaid and since February 2007 for NC Health Choice recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

Eligibility for Medicaid: There are extensive, distinct regulations for the different programs that must be followed in determining and re-determining eligibility in each program area. These include such elements as age, health, income, and reserve, and citizenship. These items must almost always be verified by a third party, and a verbal statement from the client is rarely acceptable as verification. All aspects of financial circumstances must be verified. Resources assessments for couples that need (or anticipate needing) assistance in paying for long-term care are also done. This means looking at any and all assets belonging to the couple to determine what could be protected for the spouse remaining at home. Applications must be completed within 45 or 90 days when disability must be established. In disability cases, the state obtains medical reports from providers and determines the disability based on Social Security Disability guidelines. Cases for applicants who are not able to provide certain information must remain open for 60 days – i.e. meeting a deductible and establishing citizenship. Once eligibility has been established and a case is approved, if it is learned that the applicant has not reported income, resources, or other necessary items of eligibility, a fraud referral is made.

BUDGET HIGHLIGHTS / CHANGES:

- The State assumes the full county share July 2009. Counties will be held financially responsible for county responsible errors.
- Caseloads have increased to unacceptable and unmanageable levels and put the county at significant risk for overpayments.

Social Services – Public Assistance

FY 2009 MAJOR ACCOMPLISHMENTS:

- Cabarrus County's expenses have been below State estimates on a consistent basis. The Southern Piedmont Community Care Plan, one of the highest-level Medicaid managed care programs in North Carolina, may account to some extent, for the savings of Medicaid cost experienced.
- In partnership with the Southern Piedmont Community Care Plan, which pays half of the DSS Managed Care Coordinator's salary, participation in Carolina ACCESS - Medicaid's managed care program, has continued to increase and as of June 30, 2008, there was 95.87% participation in the managed care program by clients.
- As of June 30, 2008 21,259 residents were enrolled in Medicaid and by Dec 2008 there were 22,342 – an increase of 5% with continued growth projected.
- Dec 07 to Dec 08 Family & Children's Medicaid applications increased by 40%, going from 809 to 1,133. Adult Medicaid applications increased by 22%.
- In the first 2 quarters of FY09 7,780 applications for all Medicaid programs were taken.
- All program areas saw an increase in participation except the Work First caseloads, going from 316 in 2007 to 289 in 2008. A slight increase is anticipated in FY 2009.

PERFORMANCE SUMMARY:

GOAL: Increased Family Support and Well-being:

OBJECTIVE: Increase number enrolled in Medicaid allowing individuals to lead healthier lives

OBJECTIVE: Increase Carolina Access participation to 97% by 6/30/2010

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Family Medicaid cases (yearly average)	11,794	13,727	14,564
Adult Medicaid cases (yearly average)	5,207	5,380	5,501
Adult Medicaid applications	2,152	2,186	2,226
Family Medicaid applications	12,078	13,374	14,845
Special Assistance applications	301	313	323
Cases receiving assistance with cost of care in Adult Care homes (Rest homes) (average per month)	518	538	547
TANF cases	289	290	310
Children receiving NC Health Choice*	2,037	2,238	2,459
Medicaid Transportation Cases	1,216	1,275	1,315
Total Caseload (All programs)	25,059	28,653	30,194
% enrolled in Carolina Access – Medicaid Managed Care *	92.93%	95.9%	97%

Social Services – Public Assistance

GOAL: Increased Family and Intergenerational Prosperity:

OBJECTIVE: Increase Number of individuals receiving asst with their Medicare premiums to 787 by 6/30/10

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
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Total individuals receiving asst with Medicare premiums (MQB) (monthly average) 760 807 839

GOAL: Increased Departmental Effectiveness:

OBJECTIVE: Increase % actions processing time for all programs to 90% by 6/30/2010

OBJECTIVE: Increase quality/accuracy to 93% by 6/30/2010

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
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% Actions processed timely: all programs 88.8% 89% 90%

% of cases that are accurate 86.2% 87.% 93%

Number of records reviewed 3,902* 6,254 6,441

* Represent only Jan 08 – June 08 as standardized tracking did not begin until then

Aid to the Blind

MANDATED SERVICE: Mandated by G.S. 111-16 111-13; 111-14; 111-17, 143B-157 and 10 NCAC 43L.0203 that requires services provided to the blind within 45 days of request.

MISSION: To provide services and financial assistance to qualifying individuals in order to assist them in maintaining self-sufficiency and improving their quality of life.

PROGRAM DESCRIPTION: The program provides social services and financial assistance to legally blind individuals. The State Division of Services for the Blind places a social worker for the blind at the department three days per week. This budget includes the county share of cost for the worker, for in-home aide services and other services, and for special assistance for the blind (a rest home supplement program for visually impaired persons.)

In-home aide services consist of 2 levels. Level I services provide for legally blind individuals (eligibility is based on income also) to assist with basic home management tasks to enable an individual to maintain self-sufficiency and improve the quality of life. Recipients must be Medicaid eligible.

Independent living services/adjustment services for the blind are services provided to enable blind and visually impaired individuals to attain and/or maintain the highest level of functioning possible, to promote their well-being, and to prevent or reduce dependency.

BUDGET HIGHLIGHTS / CHANGES:

- Continue services at current level.

Social Services – Public Assistance

FY 2009 MAJOR ACCOMPLISHMENTS:

- Social Worker for the Blind was able to secure needed services for visually impaired individuals, including counseling, low vision adaptive aids, and safe travel training through Orientation and Mobility Instructors.

PERFORMANCE SUMMARY:

GOAL: Increased family support and well-being through the coordination of services for individuals who are visually impaired.

OBJECTIVE: To serve 102 visually impaired clients with services and visual aids in order to assist them in improving their quality of life and maintaining self-sufficiency in the community.

MEASURES	FY 2007 ACTUAL	FY 2008 ESTIMATE	FY 2009 OBJECTIVE
Number of clients served through Services to the Blind	81	99	102

Spay and Neuter Assistance

MANDATED SERVICE: The program is voluntary. Counties who participate must follow G.S. 19A-Protection of Animals. (The County may pay some share of cost for this program.)

MISSION: To provide a voluntary means of assisting low-income persons with access to spay/neuter services for their dogs and cats in an effort to prevent over-population, abuse, and neglect of these animals.

PROGRAM DESCRIPTION: The General Assembly found that the uncontrolled breeding of cats and dogs in NC has led to unacceptable numbers of unwanted dogs, puppies, cats, and kittens. These unwanted animals become strays and constitute a public nuisance and a public health hazard. The animals themselves suffer privation and death, are impounded, and most are destroyed at great expense to local governments. It is the intention of the General Assembly to provide a voluntary means of funding a spay/neuter program to provide financial assistance to local governments offering low-income persons reduced-cost spay/neuter services for their dogs and cats and to provide a statewide education program on the benefits of spaying and neutering pets. The Veterinary Public Health Program within the Department of Health and Human Services administers the Spay/Neuter Program. It is a statewide program to foster the spaying and neutering of dogs and cats for the purpose of reducing the population of unwanted animals in NC. The program consists of the following components: (1) Education Program (2) Local Spay/Neuter Assistance Program. DHHS administers the Spay/Neuter Account established in G.S. 19A-62. Monies deposited in the account are available to reimburse eligible counties and cities for the direct costs of spay/neuter surgeries for cats and dogs made available to low-income persons.

Funding comes from two sources—"I Care" Rabies tags and "I Care" vehicle license plates.

Social Services – Public Assistance

BUDGET HIGHLIGHTS / CHANGES:

- Cabarrus County Spay Neuter Clinic remains the primary provider with the seven additional veterinary clinics remaining on the list for overflow only.

FY 2009 MAJOR ACCOMPLISHMENTS:

- 197 pets were spayed or neutered; 137 of these also received their rabies vaccination, helping to make the community a safer place.
- The voucher return rate for FY08 was 47.93%, which is down from the FY07 return rate of 52.48%. The return rate for Jul – Dec 08 was 54.16%.
- Despite the fact that the clinic closed its doors for several months due to loss of staff, the Spay Neuter program was able to continue as the local vets stepped in to handle the vouchers issued.

PERFORMANCE SUMMARY:

GOAL: Increased Family Support and Well-being and Increased Family Safety through a focus on prevention and coordination of services across agencies and the community.

OBJECTIVE: Provide an example of humane treatment of animals, especially as this helps children as they care for pets to develop responsibility, and foster the value that pets can have to older adults living alone, by accessing and using funds provided primarily by the State to operate a Spay/Neuter program for dogs and cats in Cabarrus County, completing procedures for animals in low-income, qualifying households.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number Vouchers Issued	411	432	500
Number Vouchers Returned	197	234	327

Social Services – Child Welfare

MANDATED SERVICE: The following Child Welfare Services are mandated services by Federal and/or North Carolina laws, policies and standards: Adoption Services are mandated by GS 108A-14; Adoption assistance is mandated by Title IV-B and IV-E of the Social Security Act and GS 108A-49; Foster Care Services for Children are mandated by GS 108A-14; Foster Care Assistance payments are mandated by titles IV-E and IV-B of the Social Security Act and GS 108A-48 and 49; Home studies are ordered by the District Court Judges; CSST Services are mandated through 10 NCAC 436.0203; Individual and Family Adjustment Services are mandated under GS 143B-153 and 10NCAC43L.0203; Protective Services for Children are mandated by the Federal Child Abuse Protection and Treatment Act (CAPTA), GS 108A-14, and GS 7B Article 3; Home-Based Services through the Department of Juvenile Justice (DJJ) program are authorized under GS147-33; Intensive Family Preservation Services are established under GS 143B-150.5; At-Risk Case Management Services are authorized under Title XIX of the Social Security Act; Contracts with the Child Advocacy Center and Piedmont Behavioral Health Care are authorized under provisions of G.S. 143B-10 and G.S. 143B-153.

NOTE: Some grant programs the county has the option of operating are used to meet legal requirements, or to prevent more serious agency involvement, which would otherwise be required. For example, Home-Based Services are utilized where foster care would otherwise be ordered.

MISSION: To provide quality services to meet the needs for safety, protection, care, and permanent homes for Cabarrus County children who are alleged or found to be abused, neglected, dependent, undisciplined and/or delinquent.

PROGRAM DESCRIPTION: The Child Welfare Division is responsible for the delivery of Preventive, Assessment, Treatment, Placement, and Adoption of children who are at risk or have been abused, neglected or dependent. These tasks are accomplished through Family Preservation Services, Home Based Services, On-Call staff, and Child Protective Services (CPS) Intake, Investigations/Assessments, Case Planning & Management, Foster Care Placement, Foster Home Licensing, Adoption, and Adoption Assistance programs. Staff assesses the underlying problems/causes of child abuse, neglect, and dependency. They identify the causes of the maltreatment and provide intensive work and planning with families in efforts of reducing the risk of child abuse/neglect. The major objective is to provide protection and safety for children while attempting to achieve permanence for children.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	4,146,995	4,661,675	4,804,767	4,780,170	2.54%
Operations	546,954	672,689	635,801	635,538	-5.52%
Capital Outlay	0	0	0	0	0.00%
Total Expense	4,693,949	5,334,364	5,440,568	5,415,708	1.52%
REVENUES					
Intergovernmental	3,491,991	3,389,015	3,217,452	3,337,452	-1.52%
Fees & Other	0	0	0	0	0.00%
Total Revenue	3,491,991	3,389,015	3,217,452	3,337,452	-1.52%
STAFFING					
FTE Positions	74.00	75.00	75.00	75.00	

Social Services – Child Welfare

BUDGET HIGHLIGHTS / CHANGES:

- Increased use of Private Investigator due to a rise in the number of cases involving domestic violence and plans for parents to reside separately. Services of the private investigator are requested periodically by county legal staff. Assists foster care staff with case building purposes for local juvenile court.
- Due to the downturn of the economy, it is anticipated the agency will have an increased number of cases requiring Child and Family Team meetings during FY2010. Therefore, a part-time contract facilitator is needed to coordinate and facilitate meetings with families that the in-house facilitator cannot handle due to increased volume.
- Children with mental health/behavioral issues must be placed in homes contracted through Piedmont Behavioral Health and these homes are often outside of Cabarrus County. The number of children that DSS is responsible for who have significant mental health/behavioral issues is increasing, resulting in an increase in the need for transportation and supervision of visitation for children placed outside of the county.
- For the last two years, the number of children requiring Child Medical Exams has decreased. It is anticipated that 120 exams will be requested in FY2010.

FY 2009 MAJOR ACCOMPLISHMENTS:

- 99% of the children involved with Child Protective Services were able to remain with their parents and family, avoiding out-of-home placement.
- 44% reduction in the number of children in foster care.
- There were no incidents of substantiated abuse or neglect of children in group or foster care.
- Agency re-organized child welfare to maximize staff and to fill voids in areas of need while maintaining caseloads within state required standards of 1:10(worker to families in child protective services), 1:15 (worker to children in foster care/adoptions), and 1:5(worker to supervisor) ratios.
- Child welfare has continued to participate in state level pilot projects: (1) Child Welfare Recruitment and Retention (2) Foster Home Recruitment Project (3) Child Welfare Supervisory Best Practices.
- Agency has participated in the Court Improvement Project through the Administrative Offices of the Court (AOC).

PERFORMANCE SUMMARY:

GOAL: Increased Family Safety

OBJECTIVE: 5% reduction in the number of reports having 2 or more substantiations within a 6 month time frame

OBJECTIVE: 100 % of children/parents/other household members will receive at least 1 monthly face to face visit from the social worker

OBJECTIVE: Maintain the number of children substantiated as abused or neglected while residing in foster care at .05%

Social Services – Child Welfare

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Reports initially substantiated as abused/neglected or found in need of services	188	185	200
% reports receiving 2 nd substantiation within 6 months time frame	2%	2%	1.5%
% of initiation time frames met	94.3%	97%	98%
% of cases that diligent efforts were utilized	99%	100%	100%
Children reported as abused and/or neglected in foster/group homes	19	15	15
Substantiation % of children in foster/group homes	<1%	<1%	<1%
Cases with at least 1 face to face visit from the social worker with all children/parents/household members	NA	3155	3300

GOAL: Increased Family Support and Well-Being

OBJECTIVE: 96% of children reported as abused and/or neglected will remain in the home with their parents/caregivers.

OBJECTIVE: The well-being needs of families will be identified and met in 100% of the cases substantiated for abuse/neglect OR in need of services

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total # of children reported abused/neglected	3,429	3,500	3,900
% children remaining with their parents	99%	99%	99%
Children placed with relatives (monthly average)	32	25	25
Children receiving Family Preservation	181	270	275
Families involved with Child & Family Team Meetings	45	70	100

Social Services – Child Support Enforcement

MANDATED SERVICE: The service is mandated by Federal law; the 1975 Public Law 93-647, enacting Title IV-D of the Social Security Act; Family Support Act of 1988; and N.C.G.S. 110.128. The Mandate requires a record to be established within 20 days of an application for services, establishment of paternity within 90 days of a location, a support obligation within 90 days, and action to enforce the compliance of the order or schedule a court hearing be initiated within 30 days of any failure to comply with a court order and effected within 75 days.

MISSION: To bring the financial responsibility of parents to reality while collecting child support for the improved health and welfare of their children.

PROGRAM DESCRIPTION: The Child Support Enforcement Division is responsible for ensuring that non-custodial parents (NCPs) support their children through financial means, with medical insurance coverage or medical support 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, establishment of paternity including DNA testing, establishment of a support obligation based upon the NC Child Support Guidelines, and enforcement of compliance of court orders for child support and medical insurance and medical support and modifying such orders as deemed appropriate.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	1,129,781	1,204,597	1,224,562	1,224,562	1.66%
Operations	51,245	76,584	71,893	71,893	-6.13%
Capital Outlay	0	0	0	0	0.00%
Total Expense	1,181,006	1,281,181	1,296,455	1,296,455	1.19%
REVENUES					
Intergovernmental	1,265,670	1,230,936	1,282,934	1,282,934	4.22%
Fees & Other	4,999	0	0	0	0.00%
Total Revenue	1,270,669	1,230,936	1,282,934	1,282,934	4.22%
STAFFING					
FTE Positions	20.00	20.00	20.00	20.00	

BUDGET HIGHLIGHTS / CHANGES:

- Due to state budget revenue shortfalls, numerous state mandated and funded departments have experienced significant decreases to Operational expenditures (-6.13%) such as travel and temporary Personnel Services.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Increased total collections to family and state recovery by 7.11%
- Increased current support collections and arrears collections to families by 1.7% each.
- Received 7 awards for exceeding 7 of 9 self-assessment goals and continuing to exceed the expected percentage score for each

Social Services – Child Support Enforcement

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- Located, incarcerated and/or collected \$4,656 from 6 NCPS from one "12 Most Wanted" poster projects

PERFORMANCE SUMMARY:

GOAL: Increase the family's ability to be self-sufficient by providing regular child support, reducing the reliance on assistance programs

OBJECTIVE: Increase collections by 5% using administrative and judicial methods of enforcement to maximize federal incentive returns

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total Collections	\$8,816,050	\$9,256,852.	\$9,719,695
Current Support Collection Incentive Rate	69%	70%	73%
Arrears Collections Incentive Rate	68.9%	69.9%	72%
Enforcements filed	5,479	5,542	6,096
Enforcements actions completed	9,168	9,624	10,105
Income withholdings completed	3,168	2,440	2,500
Modifications Completed	459	505	530

OBJECTIVE: Increase Paternities by 3% and cases under order by 7%

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Paternities completed	214	490	535
Paternity draws completed in house	267	192	210
Paternity Established Incentive Rate	98.1%	99%	102%
Complaints filed	755	780	1,080
Orders completed	537	540	798
Other Orders completed	337	200	250
Cases Under Order Incentive Rate	69.8	71.6%	80%

OBJECTIVE: Maintain or Improve medical insurance/support compliance to reduce the costs to Medicaid

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Cases subject to medical provisions	4,326	3,636	4,100
Cases with medical insurance ordered	2,416	2,500	2,788
Medicaid costs avoidance due to insurance coverage			
*This figure is actual \$ paid by individual insurance based on services rendered, unpredictable need	*\$192,073	\$199,756	\$209,744

Social Services – Child Support Enforcement

GOAL: Provide prompt customer service through case management and client feedback

OBJECTIVE: Maintain or improve Quality and Timeliness Scores

MEASURES		FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Quality Case Reviews	(Expected 94%)	99.26%	99.50%	99.50%
Timeliness Case Reviews	(Expected 97.5%)	98.57%	100.00%	100.00%

OBJECTIVE: Meet and/or exceed Federal standards in case self assessment FY2009

MEASURES		FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Case closure	(Standard 90%)	97.83%	99.39%	100%
Enforcement	(Standard 75%)	87.36%	90.00%	94%
Establishment	(Standard 75%)	36.47%	50.00%	75%
Establishment 12 mth exped. process	(Standard 75%)	97.65%	95.74%	99%
Establishment 6 mth exped. process	(Standard 75%)	90.04%	87.45%	97%
Interstate	(Standard 75%)	58.74%	59.00%	80%
Medical	(Standard 75%)	90.78%	91.93%	99%
Review & Adjustment Inclusive	(Standard 75%)	98.15%	97.30%	100%
Review & Adjustment Needed	(Standard 75%)	94.18%	92.44%	98%

OBJECTIVE: Maintain workable caseloads

MEASURES		FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Caseload Size per Agent		372	386	390
Cases per Establishment Agent		383	325	250
Cases per Enforcement Agent		384	448	560
Cases per Interstate Enforcement Agent		321	340	363

Social Services – Economic Services

MANDATED SERVICE:

1. Medicaid is mandated by Title XIX of the Social Security Act and NCGS 108A-25, which requires the acceptance and processing of applications, and the conducting of eligibility reviews within required time frames for anyone wishing to apply
2. Special Assistance is mandated by GS 108A-25, which mandates that applications must be taken and processed, and reviews completed, as required by regulations.
3. 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.
4. Temporary Assistance to Needy Families (TANF) is mandated by Public Law 104-193, the Personal Responsibility and Work Opportunities and Reconciliation Act of 1996, SB 352. This combines the AFDC, JOBS, AFDC-EA, and requires that adults must work in return for time-limited benefits. Reviews are conducted within required time frames for anyone wishing to apply.
5. The Work First Program is a mandated service under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P. L. 104-193). GS 108A-30 provides for the continued administration of Work First through federal waivers.
6. The Work Over Welfare (WOW) program is a Cabarrus County welfare reform initiative. It was revised and ratified without a sunset provision on June 12, 2003 by the NC General Assembly.
7. The Food Stamp program is mandated by Federal US Code 2011, NCGS 1098-25, and GS 108A, Article 2, Part 5, and requires that applications must be taken upon request, with evaluation as to the severity of the applicants problem, and in some cases, must be available for the client to access through the Electronic Benefits Transfer (EBT) system within five (5) days. Under regular non-emergency circumstances, the application must be completed within thirty (30) days. Reviews are required by regulation.
8. The Food Stamp Employment and Training Program is mandated by CFR 47378 and GS 10Ba-25 and 51. The match rate for this program is 50% federal and 50% county.
9. Limited English Proficiency Services - Title VI, Sec. 601 of the Civil Rights Act of 1964 states that "no person in the United States shall on the ground of race, color or national origin, be excluded from participation in, denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. The U.S. Supreme Court, in Lau v. Nichols, 414 U.S. 563 (1974), recognized that recipients of Federal financial assistance have an affirmative responsibility, pursuant to Title VI, to provide Limited English Proficiency (LEP) persons with meaningful opportunity to participate in public programs. Since the Lau decision, the Office of Civil Rights (OCR) has found that where language barriers exist, eligible persons are often excluded from such programs. Where such barriers discriminate or have the effect of discriminating on the basis of national origin, OCR has required recipients of Federal financial assistance to provide language assistance to LEP persons.
10. (Not a mandated program) The Cabarrus Community Care Plan (CCP) is a local program which provides medical care using services donated by NorthEast Medical Center, the Community Free Clinic, and area physicians to low-income individuals who lack health insurance (including Medicaid) coverage. This Department's staff perform eligibility determinations for this program in the course of screening individuals for Medicaid coverage.

MISSION: The Mission of Economic Services is to provide time-limited and ongoing medical, financial, and nutrition oriented assistance to eligible families with children and adults, with the goal being to improve and enhance their quality of life.

Social Services – Economic Services

PROGRAM DESCRIPTION: Income Maintenance services are categorical public assistance programs. There are extensive, distinct regulations for the different programs that must be followed in determining and re-determining eligibility in each program area. These include such elements as age, health, income, reserve, and citizenship. These items must almost always be verified by a third party, and a verbal statement from the client is rarely acceptable as verification.

Programs provided by the Economic Services Division include:

Medicaid - a health insurance program for those whose income is below amounts set by the federal and state government. Medicaid is governed by federal and state laws and regulations. Programs include:

Medicaid for the Aged (MAA) - for people 65 or older who meet eligibility requirements.

Medicaid for the Blind or Visually Impaired (MAB) - for blind or visually impaired people of any age who are blind according to the definition given by the Social Security Administration who meet eligibility requirements

Medicaid for Disabled Citizens (MAD) - for people of any age who are unable to work due to a disability that is expected to last at least 12 months and meet eligibility requirements.

Medicaid for Families with Dependent Children (MAF) - for single parents or couples with children under age 19 in their household or for children ages 19 through age 20 and meet eligibility requirements

Medicaid for Infants and Children (MIC) - for children under the age of 19 whose parents' income meets eligibility requirements

Medicaid for Pregnant Women (MPW) - for pregnant women who meet eligibility requirements limits

Family Planning Medicaid (FPW) - A program for men and women, ages 19 and over, with income at or below the 185% of the poverty level, to receive family planning services.

Medicare Qualified Beneficiaries Program (M-QB) - available to persons living in their own homes, covers only the Medicare premiums that are normally deducted from a recipient's social security check, the Medicare deductible, which is the portion a recipient owes the hospital after Medicare pays, and the Medicare co-insurance which is the portion owed to the doctor after Medicare pays. Expansion of the MQ programs now includes individuals who have between 120-135% of the poverty level and those whose income is between 135-175% of poverty. The former will have Part B premiums paid for one year. The latter have only a portion paid.

Health Coverage for the Working Disabled (HCWD) – for blind or disabled workers age 16 through 64 who meet eligibility requirements

Carolina ACCESS(CA)/Community Care of North Carolina (CCNC) - Managed Care for Medicaid and beginning February 2007 NCHC recipients. Recipients are linked with a primary care provider who is responsible for providing or arranging for medical services.

NC Health Choice for Children (NCHC) - Health insurance program for children age 6 through age 18 with family income below or at 200% of the federal poverty level. Children cannot be eligible for Medicaid or be covered by private health insurance.

Special Assistance - State/County Special Assistance for Adults is an assistance payment to individuals who meet eligibility requirements

Special Assistance to the Aged (SAA) - assistance payment for adults 65 and over who meet eligibility requirements

Special Assistance to the Disabled (SAD) - assistance payment to individuals from age 18 to 64 who meet eligibility requirements

Food Stamp Program - a federal food assistance program that helps provide food assistance to low-income families. Monthly allotments of Food Stamp benefits are issued via Electronic Benefit Cards (EBT cards). The purpose of the Food Stamp Program is to end hunger and improve nutrition and health. It helps eligible low-income households buy the food they need for a nutritionally adequate diet.

Social Services – Economic Services

Work First Family Assistance (WFFA) - North Carolina's **Temporary Assistance for Needy Families (TANF)** program, called **Work First** is a cash payment and Medicaid program for families with children and is based on the premise that parents have a responsibility to support themselves and their children. Work First cash assistance is provided primarily for children. Biological or adoptive parents and stepparents may apply for assistance for a child and must be included in the payment for the family, unless they are disqualified from the program. Other relatives and individuals, regardless of their relationship, who have legal custody or guardianship of children may apply for assistance on their behalf, but will not be included in the payment to the family. Work First cash assistance is not provided to pregnant women without other dependent children.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	3,531,402	4,140,821	4,413,937	4,335,644	4.70%
Operations	92,971	114,182	117,714	118,779	4.03%
Capital Outlay	0	0	0	0	0.00%
Total Expense	3,624,373	4,234,823	4,531,651	4,454,423	4.69%
REVENUES					
Intergovernmental	2,563,923	2,743,013	2,971,472	2,971,472	8.33%
Fees & Other	130,638	169,218	176,366	176,366	4.22%
Total Revenue	2,694,561	2,912,231	3,147,838	3,147,838	8.09%
STAFFING					
FTE Positions	81.00	83.00	86.00	85.00	

BUDGET HIGHLIGHTS / CHANGES:

- Two Income Maintenance Caseworker II positions were approved to manage increasing caseloads which will exceed 630 per worker at projected increases (FY 2010 Adopted Budget).
- The State estimate of Food Stamp benefits for FY10 (\$28,631,720) is a 64% increase over the FY09 estimate of \$17,456,100, which will also be surpassed.
- Due to the economic downturn, Economic Services are in high demand and therefore expenditures and revenues are anticipated to increase.

FY 2009 MAJOR ACCOMPLISHMENTS:

- The American Recovery & Reinvestment Act of 2009 provided federal funds to cover the cost of two (2) permanent Income Maintenance Casework II positions and provided temporary clerical staff for the remainder of FY 2009 to process applications and manage ongoing cases in the Food & Nutrition Services (FNS) program.
- In partnership with the Southern Piedmont Community Care Plan, which pays half of the DSS Managed Care Coordinator's salary, participation in Carolina ACCESS - Medicaid's managed care program, has continued to increase and as of June 30, 2008, there was 95.87% participation in the managed care program by clients.

Social Services – Economic Services

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- In addition to out-posting at CMC-NE, we continue to have a presence at McGill Medical Center (a Community Health Center) and the Cabarrus Health Alliance, who also provide the county match.
- Cabarrus County continues to maintain high participation by the eligible population in the Food and Nutrition Services program – 1st in the State (Mecklenburg being 2nd). Cabarrus County had 112.08% participating while the statewide average was 78.83% on 12/31/08.
- In May 2009, an increase in Federal TANF funding allowed for two Income Maintenance Workers to be added to this division's staff (Amended FY 09 Budget).
- In partnership with CMC-NE, who is providing the county match for 3 income maintenance caseworkers, we have continued to serve those in need affording them convenient access to Medicaid while they are in the hospital.

PERFORMANCE SUMMARY:

GOAL: Increased Family Support and Well-being:

OBJECTIVE: Increase number enrolled in Medicaid allowing individuals to lead healthier lives

OBJECTIVE: Increase Carolina Access (managed care) participation to 93% by 6/30/2010

OBJECTIVE: Increase access to services for the Spanish speaking population

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Family Medicaid cases (yearly average)	11,794	13,727	14,564
Adult Medicaid cases (yearly average)	5,207	5,380	5,501
Adult Medicaid applications	2,152	2,186	2,226
Family Medicaid applications	12,078	13,374	14,845
Special Assistance applications	301	313	323
Cases receiving assistance with cost of care in Adult Care homes (Rest homes) (average per month)	518	538	547
TANF cases	289	290	310
Children receiving NC Health Choice*	2,037	2,238	2,459
Medicaid Transportation Cases	1,216	1,275	1,315
Total Caseload (All programs)	25,059	28,653	30,194
% enrolled in Carolina Access – Medicaid Managed Care *	92.93%	95.9%	97%
Total number clients seen in office by interpreters	2,855	3,240	3,402
Total number Spanish phone calls	4,770	4,852	5,094

GOAL: Increased Family and Intergenerational Prosperity:

OBJECTIVE: Increase Food Assistance Participation to 110% by 6/30/10

OBJECTIVE: Increase Number of individuals receiving assistance with their Medicare premiums to 839 by 6/30/10

Social Services – Economic Services

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Food Assistance Participation (% eligible population receiving)	93.63%	108.45%	110%
Food Stamps applications	8,476	11,178	13,134
Total Number Recipients (vg)	11,914	13,375	16,685
Total Food & Nutrition Program Benefits issued	\$16,071,496	\$19,835,286	\$28,631,720
Food Stamp cases (yearly avg.)	5,840	7,290	8,574
Assistance per household/ per month	\$226	\$243	\$278
Individuals receiving asst with Medicare premiums (MQB)	760	807	839

GOAL: Increased Departmental Effectiveness:

OBJECTIVE: Increase % actions processing time for all programs to 90% by 6/30/2010

OBJECTIVE: Increase quality/accuracy to 93% by 6/30/2010

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
% Actions processed timely: all programs	88.8%	89%	90%
% of cases that are accurate	86.2%	87.%	93%
Number of Medicaid records reviewed	3,902*	6,254	6,441
Number of Food Assistance records reviewed	3,427*	5,276	5,434

* Represent only Jan 08 – June 08 as standardized tracking did not begin until then

Social Services – CAP Program

MANDATED SERVICE: In-Home Aide Services are mandated as a part of the Home and Community Care Block Grant through GS 143-B-181.1 to help prevent placement in adult care homes. Personal Care Services is a mandated service under the NC Medicaid program, effective 1/1/86. The Community Alternatives Program (CAP) is not mandated but was enacted by the NC General Assembly through HB 405 in 1981. In 1987 Cabarrus County Commissioners designated DSS as the lead agency in Cabarrus County to provide case management of this program.

MISSION: To deliver services to disabled clients for the purpose of improving the quality of their lives and to allow them to remain in an independent living arrangement for as long as possible.

PROGRAM DESCRIPTION:

Community Alternatives Program (CAP): The CAP program provides a wide range of services to meet the needs of the elderly, disabled adults, and disabled children. The CAP program presently has served 282 adults and children this year, and impacts an even greater number of caregivers and family members. Presently staffing includes 2 supervisors, 12 social workers, 3 part-time community social service assistants, and 100 part-time in-home aides (IHA) contracted through Good Health Services. CAP is designed to address the following goals and priorities:

1. Assure the health, safety, and well being of CAP clients and prevent placement in nursing homes.
2. Aids the individual, with family support, to remain at home as long as possible.
3. Enhances the client's functional ability through the provision of IHA services.
4. Promotes and strengthens family stability by relieving overworked caregivers.
5. Achieves and maintains appropriate levels of care, including attainment of self-sufficiency.
6. Supports the achievement and maintenance of economic security and basic material well being.

Medicaid allows the lead agency to provide and bill for CAP services for the following: case management, IHA services, home mobility aids, waiver and regular medical supplies (incontinent undergarments, under pads, nutritional supplements, pill boxes, insulin syringes, testing strips, lancets, dressing supplies, ostomy supplies, catheter supplies, tracheotomy supplies, etc.). The program requires RN supervision of IHA's providing level III personal care and social worker II supervision of all IHA's. Other expenses of the program include training, lift belts, gloves, and travel for the IHA's.

CAP Choice: CAP Choice is a program which allows clients, who would ordinarily be CAP/DA recipients to have more control of their care. It is a consumer directed program. The CAP social worker serves as a consultant and advises the client when necessary. Rather than In-Home Aide service through an agency, the client as the employer hires personal assistants to provide in-home personal care. One of the primary advantages of this program is that the personal assistant can provide some services that an IHA can't provide, and can improve the chances of the client being able to remain at home, rather than be placed.

In-Home Aide Services (IHA): IHA services are funded through both the Home and Community Care Block Grant and through Medicaid in the CAP program. IHA services through HCCBG assists elderly adults to remain at home with home management and personal care. IHA services through Medicaid (CAP) assists frail and disabled adults remain at home as long as possible to prevent nursing home placement. CAP allows the provision of specialized home management and personal care in the home to meet their social and medical needs safely in their own homes. Revenues cover program expenses.

Personal Care Services (PCS): PCS is funded by Medicaid and provides IHA services to elderly and disabled adults who are in need of personal care tasks such as bathing, grooming, and dressing. This program allows for 60 hours of IHA services monthly for clients, with at least 50% of these hours devoted to personal care tasks. Each personal care task has a pre-determined allowable time to provide that particular service. These services must be approved by a physician and monitored by an RN.

Social Services – CAP Program

Social Work Case Management Services: This is funded by Medicaid through CAP and is directed toward empowering disabled adults and children and aged individuals to remain at home and avoid or delay nursing home placement by arranging for a wide array of services. Social work staff develop service plans to show how needed services based on assessments will be provided. Social work staff has the responsibility for monitoring all services provided to CAP clients.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	2,634,562	3,027,750	2,886,741	2,886,402	-4.67%
Operations	247,472	245,015	222,359	222,350	-9.25%
Capital Outlay	0	0	0	0	0.00%
Total Expense	2,882,034	3,272,765	3,109,100	3,108,752	-5.01%
REVENUES					
Intergovernmental	168,058	174,988	175,280	175,280	0.17%
Fees & Other	2,658,152	3,064,615	2,949,900	2,949,900	-3.74%
Total Revenue	2,826,210	3,239,603	3,125,180	3,125,180	-3.53%
STAFFING					
FTE Positions	15.98	15.98	15.98	15.98	

BUDGET HIGHLIGHTS / CHANGES:

- There are no major changes anticipated for the CAP program in FY10.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Through promotional efforts, the CAP/DA and CAP/C programs have begun to see an increase in participation. These programs have been successful in keeping a high percentage of disabled adults and children from needing institutional care.

Social Services – CAP Program

PERFORMANCE SUMMARY:

GOAL: To increase family support and well-being through the provision of CAP services to adults and children in order assist them in remaining at home and avoiding placement in long-term care.

OBJECTIVE: To assist 75% of adults who need CAP/DA to remain in their own home and avoid placement.

OBJECTIVE: To assist 90% of children who need CAP/C so that their parents will be able to keep them at home and avoid placement.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of adults served through CAP/DA services	217	226	235
Number of children served through CAP/C services	13	22	25
Number of adults served through HCCBG services	22	23	25
Number of adults served through PCS services	64	70	75
Case management hours provided by CAP SW's	9,283	9,005	10,050
Number of CAP clients placed in long term care	27	17	20
Percentage of CAP clients able to remain at home	98.7%	99%	99%

GOAL: To increase family safety through the placement of IHA's in the homes of disabled adults to ensure that the caregivers are relieved and the disabled adults are maintained in a safe environment.

OBJECTIVE: To ensure that adults needing IHA services are able to access timely services in less than 3 days.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of IHA hours provided through CAP/DA	85,645	63,506	65,606
Number of IHA hours provided through CAP Choice	26,302	37,454	44,945
Number of IHA hours provided through HCCBG	9,043	9,395	9,771
Number of IHA hours provided through PCS	15,210	17,372	22,232
Number of days for someone to access IHA services	1.86	1.67	1.5
Supervisory visits by SW's to monitor IHA services	913	782	850

Social Services – Adult and Family Services

MANDATED SERVICE:

- Protective Services for Adults are mandated by GS 108A, Article 6 and requires DSS to provide essential services to disabled adults to remedy abuse, neglect, or exploitation.
- Guardianship Services are mandated by GS 108A-15 and 35A and is provided by DSS upon order of the court when a person is determined to be incompetent.
- In-Home Services are required by GS 108A-14(3) and 10 NCAC 06 A, D, U, and X. Often used to provide essential services in Adult Protective Services cases.
- Individual and Family Adjustment Services are required by GS 108A-14(3) and NCAC 06F and provide assistance to individuals and family members to help them cope with problems and utilize community resources.
- Adult Placement Services are mandated by GS 108A-14(8) and GS 131-D and requires that DSS supervise adult care homes for aged and disabled persons under the rules and regulations of the Social Services Commission.
- Protective Payee Services are mandated under GS 108A-37 and 38 and requires DSS to serve as personal representative for some clients where there is the possibility of mismanagement of public assistance.
- Adult Day Care Services oversight is mandated by 10 NCAC 06R and stipulates that DSS is responsible for certification reviews and monitoring of adult day care programs in the county.
- Adult Care Home Case Management Services are mandated by 10 NCAC 06D and requires DSS to help residents of adult care homes obtain assistance needed to prevent nursing home level placements.
- The Work First Program is mandated under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PL 104-193) and GS 108A-25 and requires DSS to assist certain clients receiving Temporary Assistance to Needy Families (TANF) in securing employment.
- The Work Over Welfare (WOW) program is a Cabarrus County welfare reform initiative revised and ratified by the General Assembly without a sunset provision on 6-12-03. (Not otherwise mandated by state policy or federal regulation).
- DSS is required to administer funds (County General Assistance) provided by the Board of Commissioners for the care of indigent persons in the county and under policies approved by the county Board of Social Services under GS 108A-14(4).
- DSS is required to administer Child Day Care Subsidy services under the provisions of 10 NCAC 71W.
- DSS administers the Crisis Intervention Program for heating and cooling emergencies under GS 108A-14(3) and GS 108A-25.
- DSS must execute specified responsibilities in relation to unclaimed bodies under GS 130A-415.

MISSION: The mission of Adult and Family Services is to provide protection of disabled adults, provide services to elderly and disabled adults at adequate levels to meet their needs and avoid premature placement in long-term care; avoid, whenever possible, dependence on cash public assistance, and to assure that everyone who is able to work, has that opportunity, and can provide for their families with limited or no public assistance.

PROGRAM DESCRIPTION:

Protective Services for Adults are services provided to disabled individuals 18 years of age or older who may be experiencing a situation where they are abused, neglected, or exploited. Social workers evaluate reports to determine the degree of risk to the disabled or elderly adult and then provide protection to the individual that can range from working with the adult or family in helping them overcome the situation to securing a protective order through the courts.

Social Services – Adult and Family Services

Guardianship Services are provided to disabled adults who are mentally incompetent and cannot make responsible decisions concerning their person and/or property. This service consists of petitioning the court, following through the process of appointment, as well as assuring that these wards are provided with essential, life sustaining services.

In-home Services are case managed by a social worker and provided by in-home aide staff to provide assistance to dependent physically or emotionally ill, handicapped adults in their own homes. These services offer supportive help in the areas of good health practices, maintaining adequate housing, and consumer education.

Individual and Family Adjustment Services are provided by social workers and include counseling to help a family or individual in identifying problems, exploring options, and choosing solutions for themselves. Problem areas include household management, family life, substance abuse, mental illness, and retardation.

Adult Placement and Licensure Monitoring services are provided by social workers and prepare individuals and their families for adult care home or nursing home placement. They provide supportive services to aid the client in adjusting to group living. These services also provide for routine monitoring of adult care homes by designated social workers to ensure that they are operating under state licensing requirements. Violations are handled through corrective actions and reported to the NC Division of Facility Services.

Protective Payee Services are provided for adults who cannot manage their own funds. This may occur in conjunction with adult protective services, adult foster care, or in-home services. DSS manages social security, SSI, and VA benefits for these individuals, and uses these funds to pay expenses related to nursing homes, adult care homes and independent living arrangements.

Adult Day Care Services include determining client eligibility as well as monthly monitoring of adult day care centers to ensure that care is being provided in accordance with state certification standards. This service can help some disabled and older adults remain at home and delay or prevent placement in long-term care.

Adult Care Home Case Management services are provided to selected Special Assistance/Medicaid residents of adult care homes in the county. The General Assembly authorized the use of Medicaid funding with a 50% Federal Medicaid, 25% State, and 25% local match. The social worker is responsible for assessing the residents' abilities and then obtaining and coordinating the services needed to prevent the residents from needing a higher, more expensive, level of care.

Work First Employment Services and services to families under 200% of the Federal Poverty Level are designed to assist families in obtaining employment and becoming self-sufficient. This has been in effect in NC since 8-1-96, when it was implemented under federal waivers to AFDC program recipients, and subsequently became a central component of the state's federal TANF Block Grant program. This program requires Work First recipients to take personal responsibility for their lives and seek and accept employment. It provides supportive services to assist them in doing this. Social workers provide case management services to these clients and assist them in obtaining jobs and removing barriers to employment. There is presently a 60 month life time limit to Work First. Also served are families who are under 200% of the Federal Poverty Level, but exceed Work First income guidelines. These are preventive services to families who are seeking work or are underemployed and are at risk or either losing their jobs due to circumstances and going on public assistance. Assistance provided is short-term and is service and financial based. Three hundred two (302) clients were assessed for services, 185 were diverted from work first cash assistance by offering short term services, and 25 received diversion assistance. An average of 55 clients received Work First services each month. Fifty-eight (58) adults entered employment after receiving services, and 62.5% remained employed 6 months after leaving work first services.

Work Over Welfare (WOW) is Cabarrus County's welfare reform program and was revised and extended by the NC General Assembly on 6-12-03 with no sunset provision. It provides for additional incentives for cooperation and penalties for non-cooperation with Work First.

Social Services – Adult and Family Services

County General Assistance Administration provides for social workers to assess indigent individuals and families who need financial assistance not covered by other programs. A total of 457 clients were assisted with General Assistance.

Child Day Care Subsidy Administration provides for DSS staff to assess and determine eligibility for children to receive subsidized child care through state and Smart Start subsidies to support employment, training, child protective services, foster care, or families experiencing a crisis. A total of 1573 children received child care services during the FY while maintaining spending at 100% of subsidized funds. A 3 month review process was implemented which held families accountable to reporting changes in income and employment, reduced possible fraud and improved the availability of subsidized funds which eliminated the implementation of a waiting list and required no county funds to be spent.

Crisis Intervention Program Administration provides for DSS to assess and determine eligibility for families who are in a heating/cooling related crisis, and need assistance in keeping the heating/cooling source from being terminated. A total of 2420 families were assessed for CIP and 1382 applications for CIP were processed with an average CIP benefit of \$269.32 each, most which occurred over a 6 month period.

Disposal of unclaimed bodies is a responsibility delegated to DSS by NC. When a body has been unclaimed for 10 days and no relatives can either be found or willing to accept responsibility for the body, it becomes a DSS responsibility. The cost of this is 100% county funding.

At-Risk Case Management Services for Children and Adults are non-mandated services which use Medicaid funds to pay for case management services and counseling for children and adults at risk of abuse, neglect, dependency, or exploitation. These services are preventive in that they help families already experiencing problems overcome difficulties before the situation deteriorates to a protective services level. This also works with families to improve problem solving and empower them to manage crisis situations in the future without DSS assistance. It is funded at a 62% federal and 38% county level. 100 children cases were managed by At-Risk which kept children out of the protective services and foster care.

SA-In-Home Services are non-mandated services that assist individuals who are in need of placement in adult care facilities but who desire to remain at home. Eligibility is determined by a need for adult care home level of care determined by a physician, as well as Medicaid eligibility. The person is assessed and case managed by a social worker who identifies and coordinates services that enhance their ability to remain at home. Individuals eligible for this program receive a Special Assistance check to bring their income up to the established Federal Poverty Level. This check assists in helping them meet expenses at home. This program is funded 50% state and 50% county.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	1,820,852	2,091,035	2,314,629	2,118,128	1.30%
Operations	92,414	207,306	96,380	93,876	-54.72%
Capital Outlay	0	0	0	0	0.00%
Total Expense	1,913,266	2,298,341	2,411,009	2,212,004	-3.76%
REVENUES					
Intergovernmental	990,016	1,021,236	967,370	967,370	-5.27%
Fees & Other	115,759	124,440	123,830	123,830	-0.49%
Total Revenue	1,105,775	1,145,676	1,091,200	1,091,200	-4.76%
STAFFING					
FTE Positions	31.00	31.00	31.00	31.00	

Social Services – Adult and Family Services

BUDGET HIGHLIGHTS / CHANGES:

- Adult and Family Services division of Social Services was able to decrease their Operations expenditures by over 50% due to a significant reduction in grant-based programs such as the Work First program and the CARE grant. Presently, neither program will be funded as of FY 2010.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Cabarrus County DSS will utilize all 85 available slots for the Special Assistance/In-Home program, which provides a supplemental Special Assistance payment to assist an individual to remain at home rather than go into assisted living. The benefit of this program is that the in-home payment is generally less than the cost of care in a facility. Since SA payments are 50% county funded, this results in a financial savings.

PERFORMANCE SUMMARY:

GOAL: Increase family safety by reducing the incidence of abuse and neglect of children and disabled adults, domestic and family violence, and harm from needless accidents.

OBJECTIVE: Reduce the number of reoccurrences of abuse, neglect, and exploitation of disabled adults by 100% through the provision of adult protective services and/or guardianship services.

OBJECTIVE: 100% of facility complaints regarding care of elderly and disabled adults in adult care homes are corrected through routine monitoring of the facility and investigation of complaints.

OBJECTIVE: Ensure that 35 families with children do not become child protective services cases or repeat as CPS cases through the provision of at-risk case management services for children.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of adults protected from abuse, neglect, or exploitation through adult protective services	162	192	220
Number of incompetent adults served by DSS as guardian of the person	30	36	38
Number of complaints investigated in adult care homes	72	79	85
Number of families avoiding CPS through provision of at-risk case management for children services	25	25	40

Social Services – Adult and Family Services

GOAL: Increase family support and intergenerational prosperity by increasing the clients' abilities to move toward personal and family economic self-sufficiency, decreasing reliance on assistance programs where appropriate, and breaking the cycle of dependence and poverty.

OBJECTIVE: Ensure that all families who are eligible and requesting assistance to obtain employment are able to do so through the provision of employment and supportive services.

OBJECTIVE: Divert 50% of families from an application for Work First Cash Assistance through the provision of short-term assistance and social work services.

OBJECTIVE: Ensure that 90% of families who receive Work First Financial Assistance obtain employment and maintain for at least two years.

OBJECTIVE: Increase the number of child only cases who obtain permanence via guardianship.

OBJECTIVE: Increase the involvement of absent parent to yield better outcomes for families.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of clients securing employment	59	38	38
Number of clients receiving employment services	303	198	200
Number of clients diverted from applying for Work First through provision of short-term services	344	136	150
Percentage of clients diverted from applying for Work First through provision of short-term services	60.89%	79.43%	80.00%
Percentage of families staying off Work First and not returning to welfare (county goal set by State – 90%)	100%	100%	100%

Social Services – Emergency Assistance

MANDATED SERVICE:

Aid to Families with Dependent Children-Emergency Assistance (AFDC-EA) was mandated under Title IV-A of the Social Security Act and GS 108-25, and replaced by PL 104-193, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, and Senate Bill 352. Crisis Intervention Program (CIP) is mandated under PL 97-45 and GS 108A-25, and is a categorical public assistance program, mandating that DSS provide assistance to all who qualify until federal funding is exhausted. TANF Domestic Violence funding is mandated by NC due to an option given the State by the Personal Responsibility and Work Opportunity Reconciliation Act of 1996, which provides funds to assist families escaping domestic violence. General Assistance is partially mandated, by PL 96-272 to meet the requirements of GS 108A-1-9. It provides for essential services to be provided to those who lack the ability to pay.

MISSION:

The mission of Cabarrus County Emergency Assistance is to provide necessary assistance to families in need, whether it is for financial emergencies, utilities, or domestic violence situations.

PROGRAM DESCRIPTION:

The Emergency Assistance program for Cabarrus County DSS was developed by a community wide Work First Block Grant Planning Committee which determined that EA needed to include a wide variety of benefits that would promote self-sufficiency and reduce welfare dependency. This program provides for an annual benefit amount of \$300 per a family at or below 150% of the Federal Poverty Level. In August 2003, the EA program in Cabarrus County was expanded to give DSS the ability to assist a family with up to \$1,200 annually in the event of an economic disaster, such as a major plant closing, or a natural disaster. This would only be implemented by the DSS Director with the consent of the DSS Board. Expenses in this program are paid for from the Work First Block Grant, and are maintenance of effort and 100% county funded.

The Crisis Intervention Program provides funds for heating and cooling related emergencies for low-income qualifying families who find themselves in an unavoidable heating/cooling crisis situation. Funds are paid directly to the heating and cooling provider, and are 100% federal and state funds. DSS has the ability, through a CIP Business Plan, to set restrictions on the usage of CIP funding related to weather conditions. This has resulted in funding having the ability to last through the colder months of the winter, rather than be depleted early.

TANF Domestic Violence funds are used to provide financial assistance and support to families who are victims of domestic violence, which often interferes with victim's efforts to pursue education or employment. Funding can be used to relocate family to a safe environment, as well as assist them in paying emergency bills when this resource has been lost due to the abuser leaving the home. TANF-DV funding is 100% federal.

General Assistance funds are used to alleviate a short-term crisis situation for persons living in Cabarrus County when there is no other program assistance available. Needs covered include: purchase of medications, utility payments, and necessary medical supplies. A portion of this funding is appropriated to Cooperative Christian Ministry to assist them in their effort to help people in need. A portion of this fund is designated to the Adult Assistance Program which provides up to \$300 annually to elderly, disabled, displaced homemaker, or displaced worker with no dependent children who might have an emergency need and fall under 150% of the federal poverty level. In addition, the GA fund also pays the cost of disposal of unclaimed bodies when DSS is required by statute to dispose of them. General Assistance is 100% county funded.

Social Services – Emergency Assistance

BUDGET SUMMARY:

	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
EXPENDITURES					
Personnel Services	0	0	0	0	0.00%
Operations	763,718	1,255,524	844,839	844,839	-32.71%
Capital Outlay	0	0	0	0	0.00%
Total Expense	763,718	1,255,524	844,839	844,839	-32.71%
REVENUES					
Intergovernmental	381,157	679,594	255,389	255,389	-62.42%
Fees & Other	0	0	0	0	0.00%
Total Revenue	381,157	679,594	255,389	255,389	-62.42%

BUDGET HIGHLIGHTS / CHANGES:

- Due to economic forecasts, the Emergency Assistance programs will need to increase to match the demands placed on them in FY09. If spending patterns continue, almost all emergency assistance programs will exceed funding levels during the year. No program changes are expected for FY10.

FY 2009 MAJOR ACCOMPLISHMENTS:

- In May, 2008, the Adult and Family Services Division and Child Support Division realigned into the Family Support Division and Adult Services Division. With the reorganization, greater emphasis in Family Support could be placed on building independence from public assistance and accessing employment. In Adult Services, a greater emphasis was placed on serving the elderly and disabled in order to help them maintain their independence as long as possible and avoid placement in long-term care. A major change occurred in the Crisis area, where Adult Services crisis assistance was handled by the Community Resource Unit, and the Family Services area divided crisis emergency assistance up between two Family Support Units. This allowed a more comprehensive approach to serving elderly and disabled adults in crisis situations, where the crisis was alleviated when possible, but the person was assessed for any other services which could benefit them and stabilize their situation.

Social Services – Emergency Assistance

PERFORMANCE SUMMARY:

GOAL: Increase family support and well being through focusing on prevention, coordination of services across agencies and the community to provide needed services and resources in an emergency situation

OBJECTIVE: Ensure that all eligible families coming to DSS in a crisis situation are either assisted to alleviate the problem or are referred to another partnering agency for assistance.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of families seen at DSS in a crisis situation	8,727	9,670	10,637
Number of EA applications	1,152	1,855	1,911
Number of CIP applications	1,504	2,298	2,500
Number of General Assistance applications	503	516	625
Number of Adult Assistance applications	337	157	200
Number of cremations of unclaimed bodies	9	12	15
Average benefit paid per EA application	\$217.81	\$231.80	\$235.47
Average benefit paid per CIP application	\$240.84	\$273.61	\$300.00

Social Services – Foster Care

MANDATED SERVICE: Foster Care and Adoption Assistance payments are mandated by G.S. 108-A-48, 49, 50 and G.S. 143-B153, Titles IV-B and IV-E of the Social Security Act and Federal Public Law 96-272. Foster Care Services must be provided to any child the department has placement responsibility for and is placed in a licensed foster care facility. Placement responsibility is established when the court puts the child in legal custody of the department

MISSION: The mission of these programs is to assure protection and safety of children by providing financial resources to their placement providers.

PROGRAM DESCRIPTION: DSS is responsible for the board payments for all foster children in legal custody of the Department of Social Services and placed in licensed facilities such as foster homes and group care facilities. TANF, Title IV-E or Title IV-B, and State Foster Home funds assist with the cost of board payments based on guidelines for eligibility set in state policy. The department has to pay the rate set by group homes and the state. Assistance is provided through Adoption Assistance payments for eligible children with Special Needs to ensure adoptions are not impeded due to potential financial restraints of prospective adoptive parents.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	0	0	0	0	0.00%
Operations	2,114,526	2,656,560	2,374,400	2,374,400	-10.62%
Capital Outlay	0	0	0	0	0.00%
Total Expense	2,114,526	2,656,560	2,374,400	2,374,400	-10.62%
REVENUES					
Intergovernmental	737,251	1,224,823	742,395	742,395	-39.39%
Fees & Other	0	0	0	0	0.00%
Total Revenue	737,251	1,224,823	742,395	742,395	-39.39%

BUDGET HIGHLIGHTS / CHANGES:

- Slight increase in the Adoption Assistance due to additional special needs children being eligible for the funds/services.
- Maintain foster care budget due to the stabilization/slight decrease in the number of paid placements. While there has been a slight decrease in the number of paid placements, special needs group homes are requiring higher payment than state reimbursement/limits set.
- Continue to vigorously advocate with Juvenile Crime Prevention Council (JCPC) to maintain funding at the FY 09 level. Currently the state has not appropriated funds for this program.

Social Services – Foster Care

FY 2009 MAJOR ACCOMPLISHMENTS:

- For FY08, 43 adoptions were finalized. During the first 6 months of FY09, 14 adoptions have been finalized. Agency anticipates finalization of 20 adoptions during this fiscal year.
- Re-organization within the division to better meet the changing needs in child welfare and within the community. Changes involve a required Child and Family Team Coordinator, Quality Assurance/Monitoring, additional intake, and other lateral moves to increase staff retention and to increase services to children found to be abused and/or neglected; and remaining in the home with their parents.
- Due to preventive services in place, the percentage of children entering foster care for the first time has remained stable at 1%. Services such as Home Based, Family Preservation, and Child Protective Services have assisted in these efforts.

PERFORMANCE SUMMARY:

GOAL: Increase Family Permanence

OBJECTIVE: 75% of new foster children coming into care will achieve permanence within 12 months of their initial entry into foster care

OBJECTIVE: Reduce existing backlog of children in foster care more than 12 months by 50%

OBJECTIVE: Shorten time of adoption finalization

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
# new children entering foster care for 1 st time	25	20	27
# children in permanent homes within 12 mo. of FC	0	10	15
# of existing children in backlog	101	69	66
# of new children entering backlog	17	15	15
# of families receiving IV-E Waiver funds	50	80	95

GOAL: Increased Family & Intergenerational Prosperity

OBJECTIVE: Strengthen participation in Independent Living Activities (Links) for children 15 and older and are in foster care by 5%.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
# children 15 and over	49	43	35
% of ILP assessments completed	100%	100%	100%
# of ILP activities offered (monthly)	7	10	12
% of youth participating in at least 3 activities (annual)	90%	92%	93%
% Foster Parents involved with ILP instructions in their home	95%	95%	95%
Staff participating in ILP activities (monthly average)	4	5	6

Social Services – Child Day Care

MANDATED SERVICE: 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.

MISSION: The mission of the Child Day Care Program at Cabarrus County DSS is to ensure that all eligible children receive the benefit of quality child day care to enable their families to maintain employment or ensure their safety in a protective service or child welfare situation.

PROGRAM DESCRIPTION: The child day care program provides protection, care, and developmental experiences for children through the assistance of subsidy payments to providers of care. Targeted populations for this service include: 1) families who need this assistance to support employment, 2) children who need this assistance to remain in their own home while receiving protective services, 3) support families' employment who are foster parents and are caring for children in DSS custody, 4) support Work First recipients who need this service to support education, training, and employment, and 5) to support the emotional, social, educational, and cognitive development of children. In most cases, except child protective services and foster care, parents are assessed a portion of the cost of care, as a parent fee, based on their income. At the present time, State and Smart Start funding are adequate to meet the current demand for services and DSS has not been on a waiting list for child day care since 2007. State day care subsidy is 77.4% federal and 22.6% state funded. Smart Start subsidy is 100% state funded.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2009	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	0	0	0	0	0.00%
Operations	6,262,527	6,505,699	6,636,752	6,636,752	-1.43%
Capital Outlay	0	0	0	0	0.00%
Total Expense	6,262,527	6,732,699	6,636,752	6,636,752	-1.43%
REVENUES					
Intergovernmental	6,261,876	6,732,761	6,320,716	6,320,716	-3.73%
Fees & Other	0	0	0	0	0.00%
Total Revenue	6,261,876	6,732,761	6,320,716	6,320,716	-3.73%

BUDGET HIGHLIGHTS / CHANGES:

- The Child Day Care services staff and family crisis and employment services staff will complete a cross training program implemented during the FY09. This has allowed a more comprehensive service delivery to families and utilized staff more efficiently. At the completion of this phase of the reorganization project, which started in May 08, the staff will be able to deliver services more efficiently to clients/families while reducing the recipients' need to see multiple staff members. The project anticipates more effective case management and should allow the increased services requests to be absorbed.
- A group application interview process was implemented in Jan 09 to improve the timely process of the 17% increase in applications for service. It is expected to reduce the extended appointment schedule experienced by the clients/families during the first 6 months of FY09. This will also allow staff to process the increase in applications without the delay of a one on one appointment, and provide more efficient case management, reduce errors in determining fees, and improve the approval time.

Social Services – Child Day Care

BUDGET HIGHLIGHTS / CHANGES CONTINUED:

- DSS will continue to work closely with the local Partnership for Children to provide quality services to families, with a focus on providing subsidy to allow the care of children to be provided in 3, 4 & 5 star rated facilities. Smart Start continues to provide for a full-time permanent Social Worker II and Accounting Clerk IV to provide assistance in the Family Support unit to provide a full range of services to families with children.

FY 2009 MAJOR ACCOMPLISHMENTS:

- In FY09, DSS enhanced the child day care unit, and made it more family service oriented, rather than strictly day care eligibility and management. This involved staff training in family crisis assessments.
- DSS was not on a waiting list for subsidized child care, remaining without a waiting list since January 2007.
- DSS managed the State and Smart Start subsidy allocations/funding at 100% spending, without having to revert any funds back to the state for under spending, and without the need for additional county funds for overspending. Improving the timely process of quarterly reviews assisted in the management of these funds, reduced the fraud possibility, and kept children off a waiting list.
- The day care services staff moved into the Family Support Services Division and successfully merged the day care services, family crisis assistance and employment services, working together in each of these areas to provide a more comprehensive service delivery to families, and a more efficient use of staff. This allowed the new division to absorb the 17% increase in day care subsidy applications and the 368% increase in family crisis assistance clients being seen during the first 6 months of FY09.
- A project to reduce costs and improve communications with child care providers was successfully implemented. The project plan was submitted to the State DCD, and was approved as a costs reduction effort and shared with all other 100 counties. The e-mailing of notices to child care providers who had email addresses, with a received and read confirmation receipt being monitored by the assigned social worker, reduced the use of paper notices, use of printing supplies, envelopes and postage.

PERFORMANCE SUMMARY:

GOAL: To increase family and intergenerational prosperity by increasing the clients' abilities to move toward personal and family economic self-sufficiency, decreasing the reliance on assistance programs, and breaking the cycle of dependence and poverty.

OBJECTIVE: Ensure that 100% of eligible families requesting child day care are able to access quality care for their children

OBJECTIVE: Ensure that all children needing child day care to support child protective services and foster care are able to receive it to support families and protect the children.

Social Services – Child Day Care

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Average number of children receiving day care monthly	1,539	1,479	1,450
Number of children receiving CPS/foster care child care	93	95	125
Average monthly cost per child receiving child care	\$347	\$366	\$366
Average total monthly cost for child care	\$534,628	\$541,314	\$530,487
Percentage of total allocated funds spent by DSS	100%	100%	101%

Social Services – Adult Day Care

MANDATED SERVICE: Adult day care is an optional service. Funds are allocated by the State and can only be used to purchase or provide adult day care or adult day health services. DSS is responsible for the certification of adult day care/day health programs as passed by the NC General Assembly (GS 131D-6 and 108A).

MISSION: To enhance the lives of adults through a day program in a community group setting for the purpose of supporting personal independence and promoting social, physical, and emotional well being.

PROGRAM DESCRIPTION:

Day Care/Day Health Services for Adults is the provision of an organized program of services during the day in a community group setting. One certified combination adult day care/day health center (Coltrane LIFE Center, Inc.) currently operates in the county to help older and disabled adults to remain independent and self-sufficient as long as possible. DSS social work staff complete the initial certification, annual re-certification, and monitor the center monthly to ensure compliance with state regulations. Coltrane LIFE Center provides both adult day care and adult day health. Adult day health services are directed toward the provision of day care to more medically frail individuals, and require the presence of a registered nurse on staff to supervise the medical care provided. Adult day services assists participants to remain in a private living arrangement and delay placement in adult care homes or nursing homes. It provides a means for caregivers to continue to work outside of the home and still provide for their loved one. Without these services many participants would be forced to leave the home setting for placement at a much higher cost. The daily cost for adult day care services is \$33.07 and \$40.00 for adult day health. The daily transportation cost is \$3.00.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	0	0	0	0	0.00%
Operations	87,101	84,168	82,158	82,158	-2.39%
Capital Outlay	0	0	0	0	0.00%
Total Expense	87,101	84,168	82,158	82,158	-2.39%
REVENUES					
Intergovernmental	76,211	73,647	71,888	71,888	-2.39%
Fees & Other	0	0	0	0	0.00%
Total Revenue	76,211	73,647	71,888	71,888	-2.39%

BUDGET HIGHLIGHTS / CHANGES:

- Continue at current level of service. DSS will work closely with the Department of Aging to coordinate adult day care services to adults and better ensure that more adults are served from the waiting list.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Funding for adult day care/adult day health remained basically unchanged. Other funding to assist has come through the Home and Community Care Block Grant, managed by the Cabarrus County Department of Aging. Funding is 87.5% federal/state and 12.5% county.

Social Services – Adult Day Care

PERFORMANCE SUMMARY:

GOAL: To increase family support and well-being by increasing health, independence, and social connectedness that can prevent or delay placement.

OBJECTIVE: To allow 90% of adults receiving adult day care/day health the ability to remain independent and not enter long-term care facilities

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Clients served through adult day care/health	22	18	20
Clients receiving adult day care/health who have been placed in long-term care	3	3	3
Cost of adult day health as a % of cost of adult care home placement (based on \$40/day @ 21 days)	73%	72%	70%
Percent of clients served who have been able to continue living in a private living arrangement and avoiding placement	86%	83%	85%

Aging – Nutrition

MANDATED SERVICE: No – This program is enabled through the Older American's Act, the Home and Community Care Block Grant and various grants.

MISSION: To promote independence by providing an overall wellness program including a balanced meal (1/3 RDA), a variety of educational classes/programs (fitness, nutrition education, health promotion, arts, various educational programs, health screenings, opportunities for socialization, etc.) to local residents age 60 and older.

PROGRAM DESCRIPTION: The Department of Aging coordinates three nutrition programs for the older adults of Cabarrus County.

1. The LunchPlus Club is a congregate nutrition program that meets Monday through Friday at 5 different locations throughout Cabarrus County (Concord, Kannapolis, Harrisburg, Mt. Pleasant & Midland).
2. The Linking Information and Nutrition with Cabarrus Seniors (LINCS) program provides balanced shelf stable meals (10 per week) to older adults that are unable to attend one of the LunchPlus Club programs and lives in an area of Cabarrus County that is un-served by Cabarrus Meals on Wheels. (This program is supported in part by the Second Harvest Food Bank)
3. The Supplemental Nutrition Program provides liquid supplemental nutrients to local older adults that are unable to chew/swallow solid foods. This program requires a referral from a physician.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	161,179	194,534	147,952	147,952	-23.95%
Operations	304,290	341,576	343,813	342,613	0.30%
Capital Outlay	0	0	0	0	0.00%
Total Expense	465,469	536,110	491,765	490,565	-8.48%
REVENUES					
Intergovernmental	150,046	150,098	150,100	150,100	0.00%
Fees & Other	71,731	85,000	90,000	90,000	5.88%
Total Revenue	221,777	235,098	240,100	240,100	2.13%
STAFFING					
FTE Positions	5.10	4.35	4.35	4.35	

BUDGET HIGHLIGHTS / CHANGES:

- A \$5,000 anticipated increase in revenue (6674) from non-resident fees at the new Midland LunchPlus Club is added to the expense budget (9335 Food).
- The LunchPlus Program is anticipating a much lower demand for contracted personnel in FY2010, therefore accounting for their decrease (23.95%) in Personnel Services.
- \$3,000 (9445) is reduced from this budget and moved to the 00195760 – 9114 budget in an effort to be more consistent and to simplify the account payable process for Department of Aging administrative staff and the Finance Department.

Aging – Nutrition

FY 2009 MAJOR ACCOMPLISHMENTS:

- The Department of Aging has successfully negotiated an agreement with United Love Baptist Church in Midland to host a new LunchPlus Club program. This collaboration has enabled the Department of Aging to open a fifth LunchPlus Club program and enhance services to the Midland community and better meet the needs of an underserved area of the county. Services provided include a variety of health promotion and general wellness programs, access to Human Service programs, as well as a balanced meal.
- Negotiations are underway with Mecklenburg County to expand the existing agreement with the Harrisburg LunchPlus program to include the Midland LunchPlus Club program, which will allow Mecklenburg County residents that live near Midland to participate in the Cabarrus County program. Department of Aging staff is also working on the details of a similar agreement with Stanly County to allow their residents to participate in the Cabarrus County LunchPlus Club programs in Mt. Pleasant and Midland. These agreements will allow Mecklenburg and Stanly counties to reimburse the Cabarrus County Department of Aging for providing lunch to these non-county residents. These agreements allow the Department of Aging to operate more efficiently and to be inclusive in our efforts to serve local older adults.

PERFORMANCE SUMMARY:

GOAL: To provide an overall wellness program that emphasizes the significance and/or value of good nutrition, physical activity and access to a diverse menu of supportive services that will promote independence for older adults.

OBJECTIVE: Operate a LunchPlus Club program in each municipality within Cabarrus County

OBJECTIVE: Negotiate collaborative agreements with Mecklenburg and Stanly counties that will provide reimbursement for non-county participation in the Midland and Mt. Pleasant LPC programs.

OBJECTIVE: Comply with NC Division of Aging and Adult Services Standards and Procedures

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total number of meals served at the Kannapolis LPC	18,644	20,000	20,000
Total number of meals served at the Midland LPC	0	1,200	1,500
Total number of meals served to Mecklenburg County Residents	234	250	300
Total number of meals served Stanly County Residents	0	35	150
Centralina Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent

Aging – Senior Services

MANDATED SERVICE: No – These programs are enabled through the Older American's Act, the Home and Community Care Block Grant, Family Caregiver Support Program Grant, fees for services and various foundation/corporate grants.

MISSION: To promote independence by providing a diverse selection of preventive, wellness, educational, social/leisure, support and/or human service programs to the local older adults and/or adults with disabilities. The Cabarrus County Senior Centers serve as local access points for all services for older adults and provides assistance to caregivers and family members.

PROGRAM DESCRIPTION: Provides needs assessments, referral services, Information and Assistance, Title V Employment & Training, Family Friends, Cabarrus Senior Games, a coordinated volunteer program, Caregiver Support Program, Consumer-Directed Services program, intake for Transportation, and special events for older adults and/or adults with disabilities throughout Cabarrus County.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	830,151	987,607	1,039,780	1,039,060	5.21%
Operations	274,874	566,425	422,497	422,187	-25.46%
Capital Outlay	0	0	0	0	0.00%
Total Expense	1,105,025	1,554,032	1,462,277	1,461,247	-5.97%
REVENUES					
Intergovernmental	366,014	434,586	410,437	410,437	-5.56%
Fees & Other	123,474	211,383	207,000	207,000	-2.07%
Total Revenue	489,488	645,969	617,437	617,437	-4.42%
STAFFING					
FTE Positions	24.95	24.95	25.20	25.20	

BUDGET HIGHLIGHTS / CHANGES:

- Transferred \$3,000 from the 5750 - 9445 (Nutrition) to 9114 (Contracted payroll) budget to pay instructors for fitness and educational classes.
- Decreased Printing & Binding (9320) \$4,000 in Expense budget to offset a \$4,000 reduction in the Revenue budget (6668)
- Increased Telephone Expenses (9420) \$2,300 to cover the additional cost of providing remote internet access to the MySeniorCenter.com computer stations at each LunchPlus Club program and the Mt. Pleasant Senior Center so staff in the remote/satellite locations will be able to process reports electronically.
- The Living Well in North Carolina grant from the NC Council on Developmental Disabilities will end in September, 2009. No funds are projected in the Expense Budget (5760-9417) or the Revenue Budget (5760-6364 LWNC) for FY'2010. The remaining balance of these grant funds will be available to be utilized for this program, but no additional county funds will be required to meet the Department of Aging responsibilities to this project.
- Senior Services has had a Senior Center Supervisor (FTE = .25) approved for FY10, accounting for the 5.21% increase in Personnel Services.

Aging – Senior Services

FY 2009 MAJOR ACCOMPLISHMENTS:

- Developed a collaborative partnership (with the Department of Aging serving as the Lead Agency) with Cabarrus County Department of Social Services, Centralina Area Agency on Aging, Disability Rights and Resources, NorthEast Medical Center, and several additional local service provider agencies to participate in a Pilot project in partnership with the NC Department of Health and Human Services to build the Cabarrus County Community Resource Connection (CRC).
- Received a grant to assist in the start-up and development of the Cabarrus County CRC.
- Received a State Grant to purchase the MySeniorCenter.com software/hardware system (bar-coded card & scanner system) that will allow the Department of Aging staff to keep more accurate registration and attendance records, maintain client data, and process reports to the NC Division of Aging and Adult Services electronically, without multiple data entry processes. This system is being installed at both Senior Centers and all of the LunchPlus Club locations.
- Received a State Grant to purchase 12 new computers and 2 laser printers to upgrade the Computer Lab at the Concord Senior Center to enhance the ability to teach a variety of computer applications, assist with the processing of the Medicare Part-D intake, the Tax Assistance program, and offer opportunities for the general public to have computer access.
- With support from the Board of Commissioners, reclassified the part-time programming position at the Mt. Pleasant Senior Center to a fulltime position and expanded the scope of services and operating hours to qualify as a fulltime Senior Center.

PERFORMANCE SUMMARY:

GOAL: To utilize all available resources to provide a diverse menu of home-based and community services, a wide variety of opportunities that will promote independence, good overall health and a better quality of life for older adults and adults with disabilities.

OBJECTIVE: To continue to expand Department of Aging resource development through participation fees, community fundraising, sponsorships, state/federal grants, foundation/corporate grants and contributions.

OBJECTIVE: Increase the number of classes, programs & events offered at the Mt. Pleasant Senior Center.

OBJECTIVE: Develop the Cabarrus County Community Resource Connection (CRC) with local, regional and state partners. This program will revolutionize the service delivery network for older adults and people with disabilities. (The CRC will enhance the Department of Aging's ability to receive federal funding through the transition of Medicaid funding from institutional services to home and community based services)

Aging – Senior Services

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Increase net revenue from Rock-A-Thon fundraiser	\$21,930	\$25,000	\$35,000
Increase Title V participation to capacity (average of 25 ongoing)	20	25	25

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Develop a uniform application process to be utilized by all aging service providers in Cabarrus County as part of the CRC intake/assessment process	No	Yes	Yes
Implement the MySeniorCenter.com Scanner/Card System in both Senior Centers and all LPC programs	No	Yes	Yes

GOAL: To ensure adequate resources and high quality, professional services are available to meet the identified needs of the older adults and adults with disabilities of Cabarrus County.

OBJECTIVE: Comply with NC Division of Aging and Adult Services Senior Center of Excellence Standards for the Concord Senior Center

OBJECTIVE: Develop the Mt. Pleasant Senior Center to the point that we can apply for Senior Center Certification and become a Center of Excellence.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Maintain Center of Excellence at Concord Senior Center	Yes	Yes	Yes
Receive Center of Merit or Excellence at the Mt. Pleasant Senior Center	No	No	Yes
Centralina Area Agency on Aging Annual Evaluation Concord Senior Center	Excellent	Excellent	Excellent
Centralina Area Agency on Aging Annual Evaluation Mt. Pleasant Senior Center	Excellent	Excellent	Excellent

Aging – In-Home Services

MANDATED SERVICE: No – This program is enabled through the Older American's Act, the Home and Community Care Block Grant and other various grants.

MISSION: To promote independence by providing temporary respite relief to a caregiver that is providing 24-hour care for a family member or loved one that cannot be left alone. The caregiver and/or care-receiver must be at least 60 years old.

PROGRAM DESCRIPTION: Provides temporary services and/or supports in the home of the care-receiver or the caregiver. Department of Aging staff (In-Home Aides) provide this service throughout Cabarrus County between the hours of 8:00 am & 5:00 pm, Monday through Friday.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	35,851	50,723	65,915	63,800	25.78%
Operations	131,864	135,402	134,034	135,469	0.05%
Capital Outlay	0	0	0	0	0.00%
Total Expense	167,715	186,125	201,950	199,269	7.06%
REVENUES					
Intergovernmental	158,370	168,014	168,014	168,014	0.00%
Fees & Other	2,890	2,500	2,500	2,500	0.00%
Total Revenue	161,260	170,514	170,514	170,514	0.00%
STAFFING					
FTE Positions	2.25	2.25	2.25	2.25	

BUDGET HIGHLIGHTS / CHANGES:

- The demand for In-home Service Aides (overtime) and Contracted Personnel is expected to increase during FY10, therefore the Department of Aging increased their Personnel budget for this division by 25% in anticipation of any increases in services.

FY 2009 MAJOR ACCOMPLISHMENTS:

- Provided services and/or support to caregivers that allowed them to provide the necessary level of care for the care-receiver to continue to live at home without being placed in an institutional retirement community.

Aging – In-Home Services

PERFORMANCE SUMMARY:

GOAL: To provide respite services in the home of the care-receiver or caregiver that will allow him/her to live independently, at home with dignity and without support from an institutional retirement community.

OBJECTIVE: To maintain a 90% independence rate of all In-Home Respite clients, by providing home-based and community services, without placement in institutional care.

OBJECTIVE: To provide an overall wellness program that emphasizes the significance and/or value of good nutrition, physical activity and access to a diverse menu of supportive services that will promote independence for older adults.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total number of hours of In-Home Respite services	3,146	3,350	3,400
Total number of In-Home Respite clients served	12	13	13
Total number of Clients placed in Institutional Care	6	6	6
Total number of Adult Day Services units provided	4,187	4,300	4,300
Total number of Adult Day Services clients served	44	45	45

OBJECTIVE: Comply with NC Division of Aging and Adult Services Standards and Procedures

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Centralina Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent

Commerce – Soil & Water Conservation

MANDATED SERVICE: NCGS § 139, Soil & Water Conservation District Law of North Carolina, as amended; NC Agricultural Cost Share Program for Non-point Source Pollution Control (GS § 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); Sedimentation Pollution Control Act (NCGS § 113A-61) and Cabarrus County Sedimentation and Erosion Control Ordinance, Section 17.

MISSION: The Cabarrus Soil & Water Conservation District (SWCD) mission is to initiate and carry out a local program to assist and educate landowners, land users, responsible institutions and various groups in the community to plan, apply and maintain sound conservation and land use.

PROGRAM DESCRIPTION: Under the local direction of the Soil and Water Conservation District (SWCD) Board of Supervisors, natural resource stewardship opportunities in both incorporated and unincorporated areas of the county are identified and prioritized. SWCD conservation plans and environmental education/informational programs address stewardship of soil, water, animals, plants and air resources. Successful conservation of these natural resources not only provides food and fiber, but also environmental services including clean air and water, that benefit all residents and visitors in Cabarrus County. The SWCD works under an operational agreement in partnership with federal (Natural Resources Conservation Service (NRCS)), state (Division of Soil & Water Conservation in the Department of Environment and Natural Resources) and local (Cabarrus County) government. The resulting natural resources conservation program is a unique blend of voluntary conservation initiatives and federal, state, and local mandates. The SWCD is the lead agency for the countywide open space conservation program and is authorized by NCGS § 139 to hold conservation easements. Current board priorities fall into the following four areas: land use planning/conservation easements, community conservation, farmland preservation and education.

SWCD roles include:

- Conduct surveys, investigations, and research on conservation, and conduct demonstrations;
- Develop comprehensive plans for conservation of soil and water resources [e.g. An Inventory of Significant Natural Areas of Cabarrus County. 2002];
- Carry out preventative and control measures and works of public improvement for conservation on private [working] lands or public-owned land with the cooperation of landowners of public land management agency;
- Manage projects as agents of federal or state agencies and to accept contributions in money, services, or materials from federal or state agencies in carrying on its operations;
- Cooperate and enter into agreements with public agencies and landowners in conservation activities;
- Invite local government (municipal or county) representatives to advise and consult with the district on issues that affect local property, water supply, or other interests. Guidebook on the Law & Practice of Soil and Water Conservation in North Carolina. UNC School of Government. 2004.]

BUDGET SUMMARY:

	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
EXPENDITURES					
Personnel Services	166,929	181,696	177,976	177,976	-2.05%
Operations	33,631	67,127	59,449	58,489	-12.87%
Capital Outlay	26,391	25,000	25,000	25,000	0.00%
Total Expense	226,952	273,823	262,425	261,465	-4.51%
REVENUES					
Intergovernmental	29,835	30,000	30,000	30,000	0.00%
Fees & Other	0	0	0	0	0.00%
Total Revenue	29,835	30,000	30,000	30,000	0.00%
STAFFING					
FTE Positions	3.00	3.00	3.30	3.00	

Commerce – Soil & Water Conservation

BUDGET HIGHLIGHTS / CHANGES:

- Funding in the form of a stipend for a student conservation intern requested to carry out projects beyond capacity of current staff.
- Continue to acquire conservation easements through donation or through purchase of development rights. SWCD staff and board continue to explore a dedicated source of local revenue to use as matching funds for state and federal land protection grants. e.g. back taxes paid when property is taken out of the Present Use Valuation Program to be developed.
- Conservation plans being developed for conservation easements on both private and public lands. Ecological surveys and property boundary surveys being conducted by private contractors on these conservation easements following acquisition.
- Grant funds in excess of \$1M requested for stormwater retrofits on Cox Mill Elementary School campus to improve water quality in Clarke Creek Heron Rookery Significant Natural Heritage Area. Acquisition of additional wetland buffers in this SNHA essential to improving water quality and wildlife habitat and success of SWCD conservation field school.
- Continue to address water quantity and water quality problems through countywide Watershed Improvement Commission. Exploring multi-jurisdictional funding options for stream stabilization in response to flooding in 2008.
- Continue to provide current level of financial and technical assistance through federal and state cost-share programs.

FY 2009 MAJOR ACCOMPLISHMENTS:

- District represented by local students in regional and state conservation education contests.
- Administered state emergency drought response program through pasture reestablishment and water system development. Pasture management training held for drought response program participants.
- Best management practices (BMPs) were planned and installed on 930.7 acres to reduce soil erosion and sediment delivery to county waterways by 636.43 tons/year; reduced nitrogen delivery to waterways by 24981.5 lbs/year and phosphorus by 89.7 lbs/year, and properly managed 11,340 lbs. of nitrogen and 8,820 lbs. of phosphorus.
- Pasture renovation on 268.1 acres, 1 irrigation well, 6 livestock watering systems, 46.2 acres of cropland conversion to trees, 1 drystack, 2 heavy use area protections, and 21,775 feet of livestock exclusion (fencing) was cost shared on in FY 09.
- Grant-funded seed planting drill received and used by 8 persons to sow nearly 94.4 acres, including reseeding pastures damaged by drought.

Commerce – Soil & Water Conservation

FY 2009 MAJOR ACCOMPLISHMENTS CONTINUED:

- The following students advanced through regional events to state-level conservation education contests:
 - Meredith Holding (Jackson Park Elementary School), 3rd grade conservation poster contest
 - Davis Nelson (Cannon School), 5th grade conservation poster contest
 - Allison Hollis (Harris Road Middle School), 7th grade conservation public speaking contest
 - Seth Bollenbecker (Mt. Pleasant Middle School), 8th grade conservation public speaking contest
 - Cannon School “Invasive Cougars” Envirothon team
 - Northwest Cabarrus High School “Conservationists” Envirothon team
 - Northwest Cabarrus High School “Tree Huggers” Envirothon team
- Seth Bollenbecker finished in first place in the state public speaking contest.

PERFORMANCE SUMMARY:

GOAL: To provide financial and technical assistance on working private lands for landowners and managers in order to reduce water quality problems, with particular focus on drinking water assessment areas and draining to impaired streams.

OBJECTIVE: To fund 10 cost-share contracts with landowners in order to reduce soil erosion and improve water quality.

OBJECTIVE: To implement best management practices in contracts.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Contracts approved	10	18	12
Total contract dollars	\$57,101	\$195,942	\$60,000
Percentage of cost-share contracts implemented	70%	90%	90%

GOAL: To continue implementation of new state Community Cost-Share Assistance Program.

OBJECTIVE: To receive administrative and technical training.

OBJECTIVE: To write contracts and conservation plan for all eligible projects.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Contracts approved	3	0	6
Total contract dollars	\$4,535	0	\$24,380
Percentage of contracts implemented	66%	N/A	80%

Commerce – Soil & Water Conservation

GOAL: Sustainably manage and protect natural resources (soil, water, animals, plants and air) for the environmental services they provide.

OBJECTIVE: Protect significant natural areas through conservation easements.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Contacts made/maintained with owners of natural heritage areas	N/A	13	20

Solid Waste – Landfill

MANDATED SERVICE: Authority to regulate solid waste – G.S. 153A-136; authority to operate solid waste disposal facilities – G.S. 153A-292.

MISSION: To provide the citizens of Cabarrus County an environmentally sound construction and demolition debris landfill and to demonstrate professionalism and provide excellent customer service in the operation of a quality convenience center.

PROGRAM DESCRIPTION: This department provides construction and demolition (C & D) debris disposal. Construction and demolition debris is accepted for disposal at the county landfill on Irish Potato Road for a fee of \$30.00 per ton. This is the only government-owned landfill within the county permitted to accept this type of waste. Additionally, this department provides land clearing and grading services for county construction projects.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	393,835	391,984	392,806	391,419	-0.14%
Operations	1,126,268	837,242	828,320	892,044	-6.55%
Capital Outlay	-1,844	2,368,868	1,722,000	22,000	-99.07%
Total Expense	1,518,259	3,598,094	2,943,126	1,305,463	-63.72%
REVENUES					
Intergovernmental	0	0	0	38,000	0.00%
Fees & Other	1,427,485	1,846,000	1,745,000	1,437,914	-22.11%
Other Revenue	216,480	1,934,052	1,405,938	0	-100.00%
Total Revenue	1,643,965	3,780,052	3,150,938	1,475,914	-29.04%
STAFFING					
FTE Positions	7.00	7.00	7.00	7.00	

BUDGET HIGHLIGHTS / CHANGES:

- Completed closure project of the old construction and demolition site.
- Achieve State approval of proposed expansion area necessary for construction
- The Landfill received capital outlay funding for the purchase of two replacement and two new 40-yard roll off containers. Cost of this program improvement to Cabarrus County is \$22,000 in one-time expenditures.

Solid Waste – Landfill

FY 2009 MAJOR ACCOMPLISHMENTS:

- Completion of the New Entrance & Scalehouse Project.
- Purchase of D-155 Bulldozer
- Increase in tipping fees from \$27 to \$30 per ton.

PERFORMANCE SUMMARY:

GOAL: To operate a cost effective and environmentally safe Construction & Demolition landfill for county residents with no injuries or accidents.

OBJECTIVE: To establish positive customer relationships & provide good customer service to the citizens of the county.

OBJECTIVE: To continue a good safety rating.

OBJECTIVE: Reduce major repair costs through preventive maintenance.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total customers served at landfill	26,044	27,000	28,000
Average cost to manage a ton of C&D / MSW	\$26.53	\$68.87*	\$75.00*
Number of employee lost-time injuries	0	0	0
Number of equipment accidents/damage	0	0	0
Equipment full service	22	24	24

* Includes Large Equipment Purchase (bulldozer)

^ Includes Landfill Expansion

GOAL: To operate with no violations from state/federal inspections.

OBJECTIVE: Maintain well sampling events to meet state/local requirements.

OBJECTIVE: Maintain erosion control measures to meet state/local requirements.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Methane gas sampling	80	80	80
Water well sampling	62	62	62
Haul-road and diversion ditch repair	12	80	14
Waste screening inspections	75	104	80
Sediment pond cleaning	3	4	4

Solid Waste – Waste Reduction/Recycling

MANDATED SERVICE: NCGS 130A-309.09, local government waste reduction programs; NCGS 153A-136, authority to regulate solid waste.

MISSION: To encourage recycling and waste minimization through education and example in an effort to reduce the volume and toxicity of the waste stream; and to demonstrate professionalism and provide excellent customer service in the operation of recycling services and a quality Household Hazardous Waste (HHW) facility.

PROGRAM DESCRIPTION:

- Recycling Drop-off Centers: Glass, aluminum & steel cans, plastic, and commingled paper are accepted in containers at four locations. Department employees collect and haul these items to recycling centers, with the exception of the HHW facility which is serviced by the City of Concord.
- Curbside Recycling: Administering the contracted service to collect glass, aluminum & steel cans, plastic, and commingled paper from households in unincorporated areas of county.
- Household Hazardous Waste: Household hazardous waste is collected at the county's permanent facility located on General Services Drive adjacent to the Fleet Maintenance Facility. County residents drop off material on scheduled days. County employees package and store material for collection by the waste disposal contractor.
- Waste Reduction Education: This is provided through formal (K-12, RCCC) and non-formal venues to encourage individuals, institutions and businesses to reduce the volume and toxicity of their solid waste.
- Internal County Waste Reduction: Oversee the County Recycling Policy, including environmentally preferred purchasing, recycling collections, and equipment reuse.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	% CHANGE FY 09 to FY 10
Personnel Services	99,743	105,594	109,172	109,172	3.39%
Operations	126,423	213,364	181,279	181,279	-15.04%
Capital Outlay	1,844	0	0	0	0.00%
Total Expense	228,010	318,958	290,451	290,451	-8.94%
REVENUES					
Other Taxes	31,096	55,000	55,000	55,000	0.00%
Intergovernmental	0	17,000	7,000	0	-100.0%
Fees & Other	46,677	65,000	65,000	65,000	0.00%
Total Revenue	77,773	137,000	127,000	120,000	-12.41%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Construct facility improvements to HHW Collection Facility
- Provide containers and collection service to expand school's recycling program.
- Provide promotional/educational materials and efforts for recycling and waste reduction from local businesses and residents in cooperation with municipalities.
- Investigate composting solutions for residential yard wastes.

Solid Waste – Waste Reduction/Recycling

FY 2009 MAJOR ACCOMPLISHMENTS:

- Continued development of a promotional campaign funded under state grant to encourage oil filter recycling to local businesses and residents.
- Provided promotional materials and efforts for recycling and waste minimization to county ABS licensees through cooperative efforts with municipalities.
- Provided promotional materials and efforts in support of the implementation of county-wide residential curbside recycling.
- Began in-house expanded recycling and waste minimization efforts in the county's schools and office paper recycling collections supporting county government offices to save cost and improve service.
- Opened facilities to expand electronics recycling to county landfill.

PERFORMANCE SUMMARY:

GOAL: To operate a cost effective and environmentally safe and convenient household hazardous waste and electronics collection program for county residents with no injuries or hazardous chemical releases.

OBJECTIVE: To increase numbers of participants.

OBJECTIVE: To reduce cost/unit of disposal for hazardous materials.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total customers served at HHW/Electronics Facility	1,070	1,100	1,150
Total tons HHW/Electronics collected	63.4	70	75
Average cost to manage a ton of HHW/electronics	\$781.40	\$714.29	\$666.67
Number of employee lost-time injuries	0	1	0
Number of hazardous spills	1	0	0

GOAL: To provide educational programs to county school students, businesses and residents to educate them on composting, recycling and waste minimization.

OBJECTIVE: To increase the number of classrooms visited.

OBJECTIVE: Provide technical assistance to county businesses.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Number of presentations for school classrooms	22	40	50
Number of consultations for businesses	19	35	50

Solid Waste – Waste Reduction/Recycling

GOAL: To increase the tonnage of materials recycled in the county.

OBJECTIVE: Provide residential recycling access to all county-contracted households with curbside and drop-off recycling programs.

MEASURES	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 OBJECTIVE
Total tons of recyclables collected	2,078	2,500	2,800
Average cost to manage a ton of recyclables	\$109.68	\$126.98	\$103.50



Education

PUBLIC SCHOOLS - CURRENT EXPENSE

MANDATED SERVICE: Public Schools - NCGS 115C-426(e) – Current expense funding required, level not mandated. NCGS 115C-430 – Equal apportionment required between school administrative units. Community College – NCGC 115D-32(d) – Maintenance and utility cost funding required for satellite campuses.

PROGRAM DESCRIPTION: Students in Cabarrus County are served by two school systems—Cabarrus County Schools and the Kannapolis City Schools—along with one community college. Current expense funding assists Cabarrus County and Kannapolis City school systems and the Rowan-Cabarrus Community College (South Campus) in paying salaries, benefits, utilities, and other operating expenses.

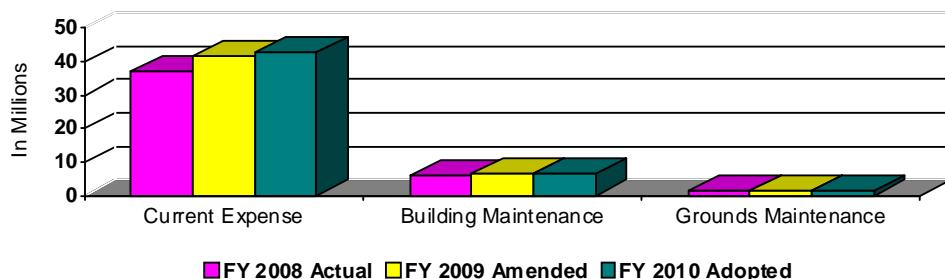
SCHOOL	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010	ADM
<u>ADM Funding</u>					
Cabarrus County Schools	32,642,891	36,664,637	40,460,161	37,674,948	28,101
Kannapolis City Schools	4,590,919	5,006,115	5,362,444	5,173,499	4,063
<u>Building Maintenance Funding</u>					
Cabarrus County Schools	5,312,687	5,696,941	5,867,087	5,541,763	28,101
Kannapolis City Schools	787,313	779,913	862,913	1,023,195	4,063
<u>Grounds Maintenance Funding</u>					
Cabarrus County Schools	1,249,512	1,326,068	1,365,672	1,293,720	28,101
Kannapolis City Schools	189,488	197,828	205,328	238,864	4,063
TOTAL CURRENT EXPENSE FUNDING FOR PUBLIC SCHOOLS	44,772,810	49,671,502	54,123,605	50,945,989	32,164

FY 2010 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS:

Current expense spending, inclusive of Building and Grounds Maintenance, for the public schools is funded at \$50,945,989. This represents an increase of 2.57% over FY 2009 budget levels.

Current expense funding for schools is based on Average Daily Membership (ADM). ADM is certified by the state, and is calculated as follows: Number of days a student's name appears on the roll is calculated for each student. The sum of these calculations is divided by the number of school days to arrive at the ADM. ADM for FY 2010 has decreased overall by 323; Cabarrus County Schools decreased by 427 and Kannapolis City Schools increased by 104. In August 2009, the Cox Mill High School will open. The County has provided additional funding in the amount of \$2,007,311 for salaries and benefits, utilities, insurance, and custodial supplies.

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 maintenance, grounds maintenance and fiber optic cabling. 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 2010 totals \$6,564,958, a 1.36% increase over FY 2009. Overall Grounds Maintenance funding has increased to \$1,532,584, a .57% increase over FY 2009.



Education

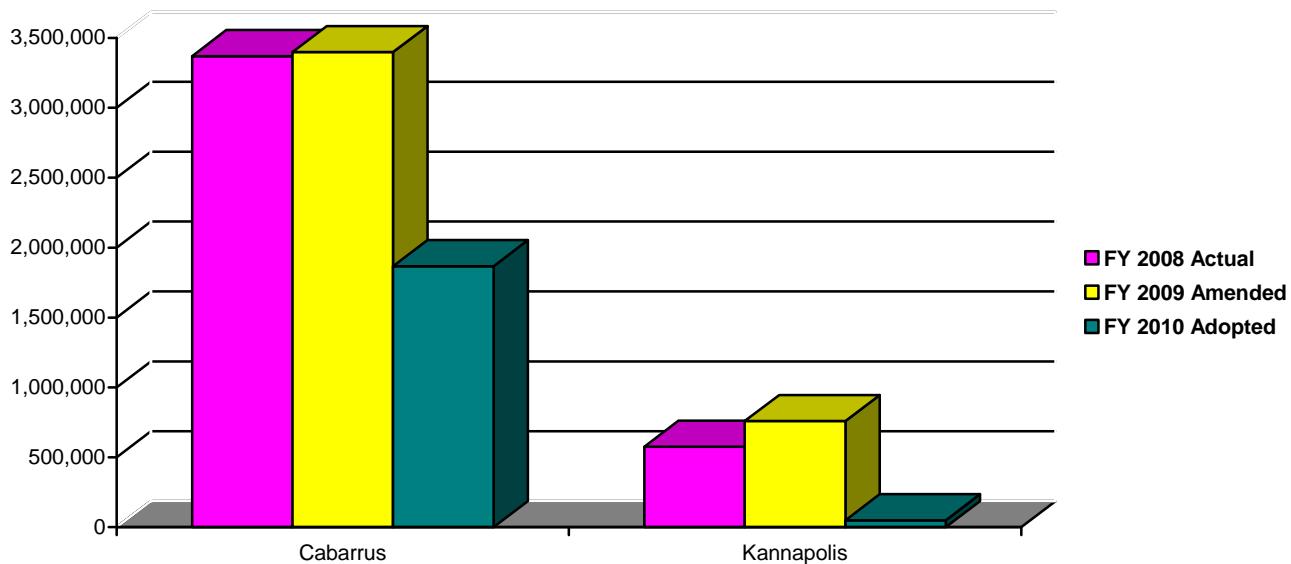
PUBLIC SCHOOLS - CAPITAL OUTLAY

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.

SCHOOL	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010
Cabarrus County Schools	3,370,000	3,398,427	4,083,500	1,866,850
Kannapolis City Schools	575,000	759,515	1,080,000	50,000
TOTAL CAPITAL OUTLAY	3,945,000	4,157,942	5,163,500	1,916,850

Based on available revenue resources and declining economic conditions, the schools capital outlay budgeted for FY 2010 equals \$1,916,850 which represents a 53.90% decrease from FY 2009. This amount includes \$1,866,850, for Cabarrus County Schools and \$50,000, for Kannapolis City Schools capital outlay allocations for various capital requests. Included in these funds are costs associated technology and school start-up.



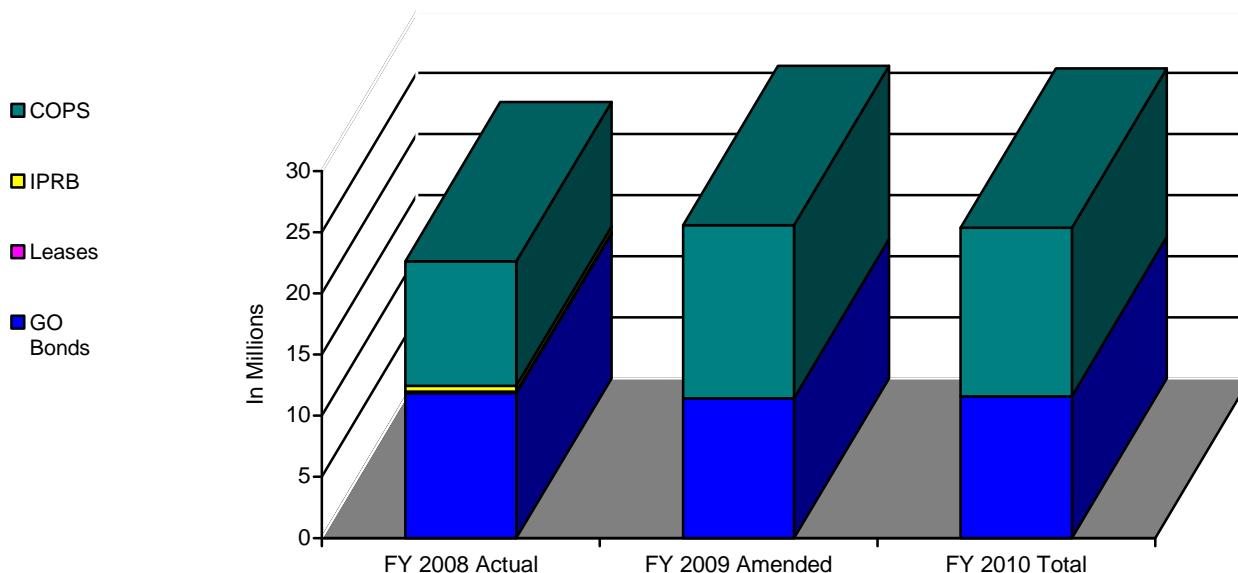
Education

PUBLIC SCHOOLS - DEBT SERVICE

PUBLIC SCHOOL DEBT SERVICE	ACTUAL FY 2008	AMENDED FY 2009	PRINCIPAL FY 2010	INTEREST FY 2010	TOTAL FY 2010
General Obligation Bonds	11,831,933	11,423,878	6,520,284	5,066,122	11,586,406
Installment Financings	133,211	0	0	0	0
IPRB	465,375	0	0	0	0
COPS	10,177,682	14,137,217	8,377,075	5,394,069	13,771,144
TOTAL	22,608,261	25,561,095	14,897,359	10,460,191	25,357,550

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. In January 2008, the County issued COPS in the amount of \$46,920,000 for the construction of Cox Mill High School and various architect/engineering/land purchases for various school sites. This loan also refinanced the \$7,305,000 installment financing agreement that was issued in August 2007. In January 2008, the County also refunded the 1999 Installment Payment Revenue Bonds which constructed the Jay M. Robinson High School facility which results in savings over the term of the debt. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.

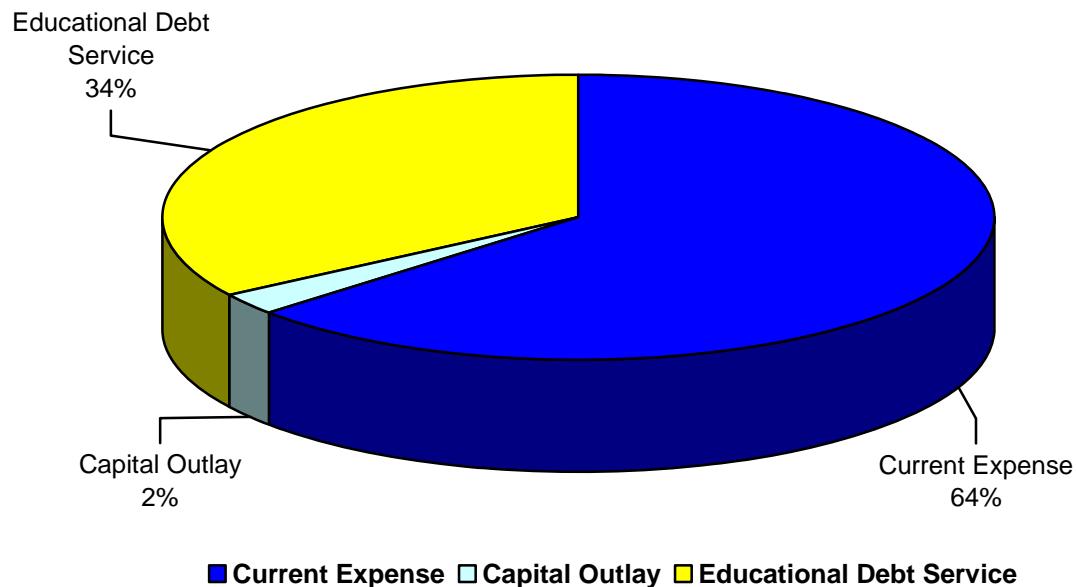
GO/COP Schools



Education

FY 2010 PUBLIC SCHOOL SPENDING BASED ON ADM ENROLLMENT OF 32,164

FY 2010 PUBLIC SCHOOL APPROPRIATION	PER PUPIL
Current Expense Funding	1,541.14
Capital Outlay	59.60
Educational Debt Service	835.51
TOTAL PER PUPIL FUNDING	2,436.25



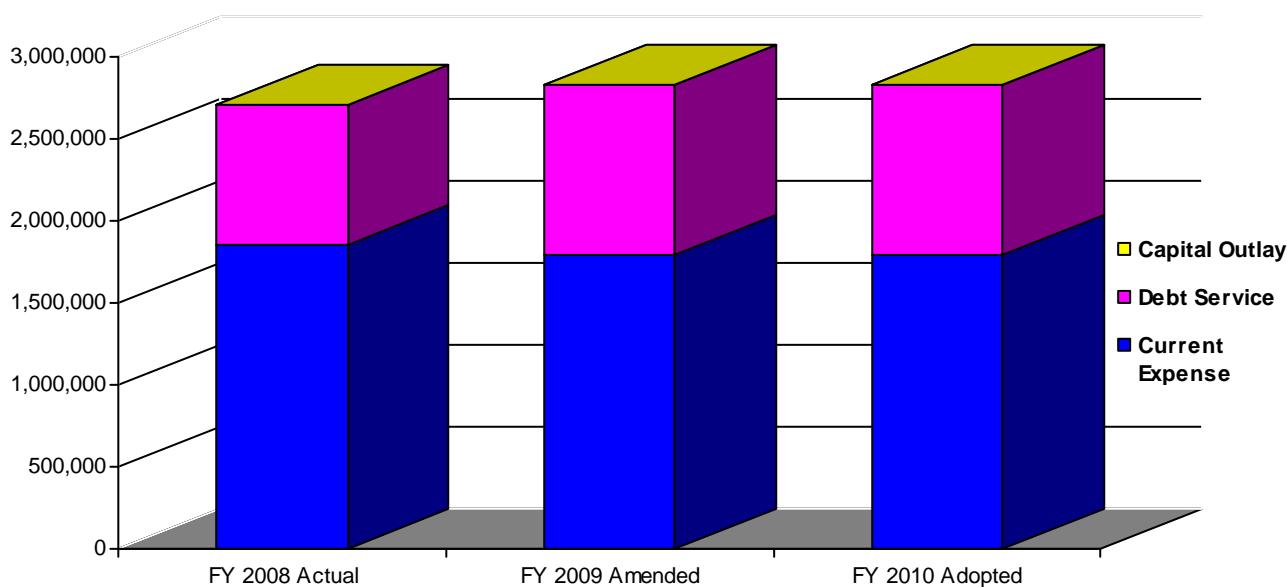
Education

ROWAN-CABARRUS COMMUNITY COLLEGE – CURRENT EXPENSE

ROWAN-CABARRUS COMMUNITY COLLEGE	ACTUAL FY 2008	AMENDED FY 2009	REQUEST FY 2010	ADOPTED FY 2010
RCCC Current Expense	1,858,004	1,798,496	1,871,420	1,798,496
RCCC Debt Service	851,306	1,037,623	1,037,623	1,037,623
RCCC Capital Outlay	--	165,070	--	--
TOTAL RCCC	2,709,310	2,836,119	2,909,043	2,836,119

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$1,798,496. The total allocation of \$2,836,119 is at the same funding level as the current amended budget and represents 75% of the college's funding request. In FY 2009, RCCC funding levels were amended by 2.9% or \$53,714 due to the declining market conditions.

The County has issued GO bonds and installment financing in support of acquisition and construction of capital facilities. Further details may be found in the *Debt Service* section of this document.





Non-Departmental

MANDATED SERVICE: Unemployment Compensation is the only mandated service in this department.

PROGRAM 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

This appropriation is used to fund service award payments and to fund merit/compensation study salary adjustments as authorized by the Board of Commissioners' Personnel Management Policy.

Other Benefits

An appropriation of \$660,528 for payment of eligible retirees' hospitalization and life insurance was budgeted for FY 2010. As of February 1, 2009, Cabarrus County maintains health and life insurance for 82 retirees. An additional 17 employees have been estimated for FY 2010.

Consultants

This account is for retainers, fees and expenses paid to professionals for their special expertise.

Insurance Service and Settlement

This account is for settlements made to various insurance carriers and reserve for replacement of damaged vehicles or equipment.

Unemployment Compensation

These funds are to pay unemployment claims against the County and are required by the state.

Contingency

Contingency funds are used to cover unanticipated/unbudgeted costs that might occur during the year. Transfers from contingency must be approved by the Board of Commissioners. Contingency funding is not required.

Adequate Public Facilities (APFO) Reimbursement

In February 2005, the Board adopted a revision to the Adequate Public Facilities Ordinance (APFO) to include a provision for vouchers or reimbursement of the contribution for low income housing construction. The Commerce Department estimates 8 homes planned by nonprofits will be eligible during FY 2010. This account has \$51,702 currently budgeted for FY 2010.

BUDGET SUMMARY:

Non-Departmental	ACTUAL FY 2008	AMENDED FY 2009	ADOPTED FY 2010
Salary Adjustments	0	176,546	150,000
Other Benefits	634,176	687,216	660,528
Consultants	187,044	0	0
Insurance Settlements	0	2,685	50,000
Unemployment Compensation	59,201	43,275	60,000
Contingency	189,203	104,281	658,887
Adequate Public Facilities Reimbursement	96,816	5,000	51,702
Total	1,166,440	1,019,004	1,631,117

Contributions to Other Funds

MANDATED SERVICE: The Pension Trust Fund for law enforcement is a mandated function at a specific level. All other programs within this department are not mandated.

PROGRAM 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. There will be an emphasis on elderly low-income residents. This program has \$40,000 budgeted for FY 2010.

Capital Reserve Fund

This fund is to reserve monies for future capital projects, including school construction. On June 14, 2005, the Board of Commissioners adopted a policy to transfer any undesignated fund balance above 15% to the Capital Reserve Fund at the completion of the annual audit. The transfer made during FY 2009 following this policy was \$4,307,062. An additional \$3,589,522 was set aside for school construction projects. In the FY 2010 budget, funds are being set aside for the governmental campus, historic courthouse roof, boxing, and painting, Social Services case management software, and school construction projects.

Capital Project Fund

This fund is for County appropriations for various capital projects. Due to the current economic climate we are not anticipating any additional Capital Projects for FY 2010.

Pension Trust Fund

This transfer provides funding for the Separation Allowance Pension Trust, which is required. For FY 2010 \$ 353,811 budgeted for FY 2010.

Special Revenue Fund

In FY 2007, the balance of funds reserved for Americans with Disabilities Act (ADA) Maintenance for the Board of Elections was transferred to a Special Revenue Fund. No transfers are budgeted for FY 2010.

Cabarrus Arena and Events Center Special Revenue Fund (SMG)

Transfers to this fund are for the operation 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. Presently this account has \$925,621 budgeted for FY 2010.

Contributions to Other Funds

Justice Center Construction Fund

In FY 2007, \$1,492,242 was transferred to the Justice Center Construction Fund. No transfers are budgeted in FY 2010.

BUDGET SUMMARY:

Contributions of Other Funds	ACTUAL FY 2008	AMENDED FY 2009	ADOPTED FY 2010
Community Development Block Grant	45,000	45,000	40,000
Capital Reserve Fund	11,280,987	7,896,584	3,709,726
Capital Project Fund	3,179,143	888,328	0
Pension Trust Fund	340,536	350,675	353,811
Special Revenue Fund	0	0	0
Cabarrus Arena and Events Center Fund	800,000	1,099,568	925,621
Justice Center Construction Fund	0	0	0
Total	15,645,666	10,280,155	5,029,158

Contributions to Other Agencies

MANDATED SERVICE: The Medical Examiner is the only mandated program within this section.

PROGRAM 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 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 will also help 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.

Criminal Justice Partnership Program (CJPP)

This grant enables Cabarrus County to target all intermediate offenders with signs of drug/alcohol-related problems who have been sentenced to supervised probation by a judge. The purpose of the program is to be able to provide an additional sentencing option for offenders with substance abuse and/or dependency problems; assisting offenders in overcoming substance abuse.

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.

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. The State pays 60% of the cost of this program; the County pays the remaining 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.

Contributions to Other Agencies

JCPC Administrative Funds

This program provides an allocation to cover administrative related costs of the JCPC council. In FY 2008 a refund was made to the state for FY 2007 unspent funds. JCPC administrative funding is budgeted in the Sheriff's Department in FY 2010 to offset a clerical position that assists the Council.

JHE Production Group

These funds are used to promote and retain the Nextel All Star Challenge Race at Lowes Motor Speedway.

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.

Cabarrus Community Care Plan

The Community Care Plan is a program that assists residents who are at or below 125% of the federal poverty level to receive free medical care and medications. The Community Care Plan was made possible due to a four-year federal Healthy Community Access Program grant which was awarded in 2001. The success of this program has led to Cabarrus County being able to secure approval for a federally funded Community Health Center with locations at McGill Avenue and the Logan Center. Cabarrus Community Care Plan, Inc. also provides case management and disease management for Cabarrus County Medicaid recipients. The program is characterized by broad community collaboration and provision of managed care through the use of cost containment measures such as disease management and case management that have led to documented savings and improved health outcomes. Cabarrus County began providing funding of \$100,000 in FY 2006 and has continued to fund this program at the current level each year.

ALPHA/Genesis – (JCPC)

This program, funded by the Juvenile Crime Prevention Council (JCPC) and a grant match contribution from the County, provides sex offender treatment, individual assessments/psychological evaluations, substance abuse counseling, and a life skills group for juvenile offenders.

Sales Tax – Fire Districts

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

Special Olympics – Cabarrus County Schools

In accordance with a Special Olympics Service Agreement with Cabarrus County Schools, this item provides funding for one full time equivalent position to carry out duties related to the Special Olympics program within the County.

Cabarrus Arts Council, Inc.

The Board of Commissioners selected the Cabarrus Arts Council (CAC) in the early 1980s as Cabarrus County's Local Distributing Agency (now called Designated County Partner). As such, it operates the N. C. Grassroots Arts program that is the major source of state arts funding for local organizations. CAC provides programming for all local schools and has been a pioneer in expanding programming to minority and underprivileged audiences in our community. The Arts Council serves as an information and referral service, and provides leadership to art organizations and artists.

Contributions to Other Agencies

Project Challenge – (JCPC)

Project Challenge, funded by the Juvenile Crime Prevention Council (JCPC), has identified juvenile offenders between the ages of 10 and 17 years as its target population. Juveniles can only discern the impact of the damages or injury caused by their offenses if they have had the opportunity to provide restoration to the victim through their own effort. Project Challenge provides that opportunity. The essence of Project Challenge is community involvement and improvement. This involvement helps eliminate family conflict and disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas.

Wraparound Advocacy – (JCPC)

Newly funded by the Juvenile Crime Prevention Council (JCPC) in 2008, the Reach One-Teach One program of Wraparound Advocacy was intended to provide boys with the tools to abstain from drugs, alcohol, and gang membership through school, community, and home-based support. The organization declined the grant when supplemental funding fell through. No payments were made in FY 2008 and they did not submit a funding application to JCPC in FY 2009.

BUDGET SUMMARY:

Contributions of Other Agencies	ACTUAL FY 2008	AMENDED FY 2009	ADOPTED FY 2010
Teen Court	53,206	69,292	71,863
Criminal Justice Partnership	125,633	129,171	125,633
Medical Examiner	55,800	73,000	70,000
NC Forest Service	48,274	57,238	67,272
JCPC Administrative Funds	204	0	0
JHE Production Group	20,000	20,000	20,000
Economic Development Corporation	438,000	425,298	425,298
Cabarrus Community Care Plan	100,000	100,000	100,000
Genesis New Beginning	34,738	38,602	39,000
Sales Tax Fire Districts	909,657	729,400	668,174
Special Olympics	52,500	55,000	55,000
Cabarrus Arts Council, Inc.	26,000	25,246	25,246
Project Challenge	62,123	62,123	64,056
Wraparound Advocacy	0	0	0
Total	1,926,135	1,784,370	1,731,542

Debt Service

MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)

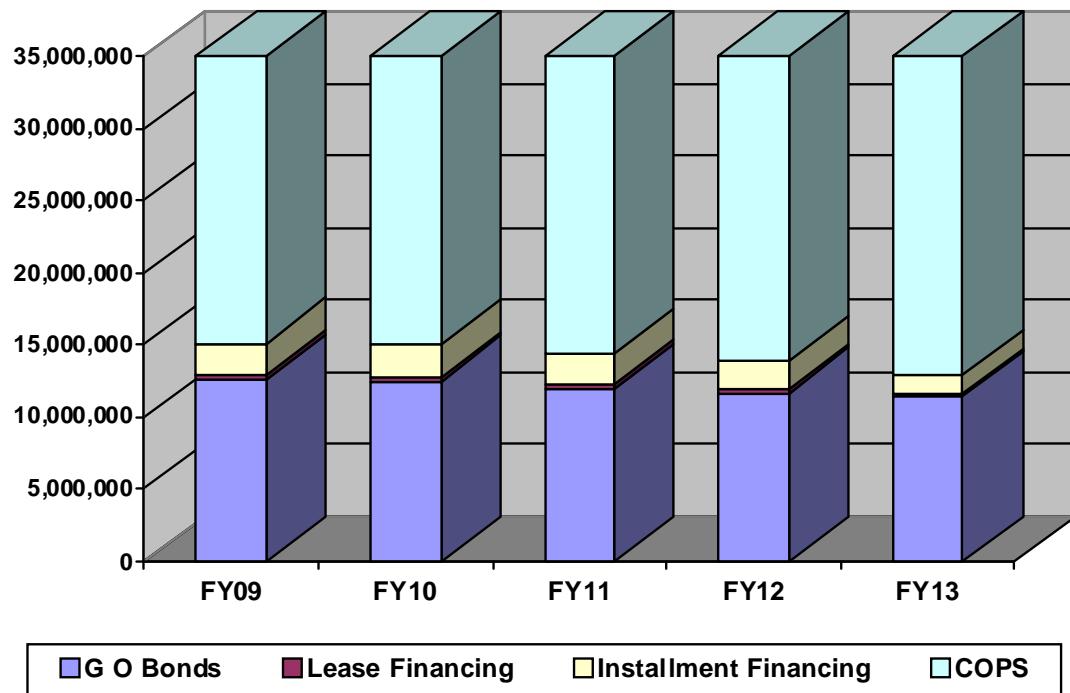
PROGRAM DESCRIPTION:

The debt service program is maintained to track the annual principal and interest requirements of bonds and lease financing agreements.

The County has the following principal and interest debt outstanding at June 30, 2009:

Jail Annex – Installment Financing	\$15,904,918
RCCC – Installment Financing	1,983,419
School Bonds – GO Bonds	161,204,473
Rowan Cabarrus Community College GO Bonds	4,488,551
Coddle Creek Reservoir GO Bonds	892,933
Schools - COPS	163,262,933
Arena and Events Center – COPS	17,620,715
Sheriff Admin Building – COPS	43,335,775
Housing Unit Project – COPS	90,944,756
Accela – Lease Financing	244,943
Wallace Property Park – Lease Financing	<u>5,510,000</u>
TOTAL	\$505,393,416

ANNUAL PRINCIPAL AND INTEREST DUE



Debt Service

GENERAL OBLIGATION BONDS

BOND DEBT	ISSUE DATE	RATE	FY 2009	FY 2010
Schools 2005	3-1-05		1,600,000 1,898,300	1,600,000 1,846,300
Refunding - Schools 2004	3-15-04	3.0-5.0	1,945,000 1,350,650	2,605,000 1,292,300
Refunding - Schools 2003	8-1-03	2.0-4.0	1,379,502 117,715	1,099,242 62,535
Public Impv - Schools 2006	9-1-06		1,216,042 1,916,669	1,216,042 1,864,987
Total Schools			6,140,544 5,283,334 11,423,878	6,520,284 5,066,122 11,586,406
Refunding - RCCC	8-1-03	2.0-4.0	106,984 9,130	85,249 4,850
Public Impv - RCCC 2006	9-1-06		83,958 132,331	83,958 128,763
Total RCCC			190,942 141,461 332,403	169,207 133,613 302,820
Refunding - Water	8-1-03	2.0-4.0	728,513 62,165	580,508 33,025
Total Water Series			728,513 62,165 790,678	580,508 33,025 613,533
Total Bond Debt			12,546,959	12,502,759

- PRINCIPAL AND INTEREST

FY 2011	FY 2012	FY 2013	FY 2014
1,600,000 1,794,300	2,000,000 1,746,300	2,300,000 1,666,300	2,300,000 1,574,300
3,450,000 1,214,150	3,410,000 1,076,150	3,365,000 939,750	3,355,000 771,500
345,654 18,565	158,814 6,035	0 0	0 0
1,216,042 1,813,305	1,216,042 1,761,623	1,216,042 1,709,942	1,870,833 1,658,260
6,611,696 4,840,320	6,784,856 4,590,108	6,881,042 4,315,992	7,525,833 4,004,060
11,452,016	11,374,964	11,197,034	11,529,893
26,806 1,440	12,316 468	0 0	0 0
83,958 125,194	83,958 121,627	83,958 118,058	129,167 114,490
110,764 126,634	96,274 122,095	83,958 118,058	129,167 114,490
237,398	218,369	202,016	243,657
182,539 9,805	83,869 3,188	0 0	0 0
182,539 9,805	83,869 3,188	0 0	0 0
192,344	87,057	0	0
11,881,758	11,680,390	11,399,050	11,773,550

Debt Service

CAPITAL LEASES, INSTALLMENT PAYMENT REVENUE BONDS AND COPS FINANCING PRINCIPAL AND INTEREST

	ISSUE DATE	RATE	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
CAPITAL LEASES								
Accela	05-15-07		105,044 17,429	110,558 11,913	116,363 6,109			
Wallace Property	12-18-08		190,000 0	65,412 124,588	63,361 126,639	65,895 124,105	68,531 121,469	71,272 118,728
Total Capital Leases			312,473	312,471	312,472	190,000	190,000	190,000
COPS								
COPS 2001-3 New Schools	3-1-01	4.80	2,000,000 1,340,000	2,000,000 1,250,000	2,000,000 1,160,000	2,000,000 1,045,000	2,000,000 930,000	2,000,000 820,000
COPS - Schools 2002 issue	9-1-02	3.00 - 5.25	327,075 211,072	327,075 200,278	325,850 188,831	325,850 176,774	325,850 164,554	325,850 151,521
COPS - Schools 2003 issue	7-1-03	2.0 - 5.25	2,035,000 1,548,363	2,040,000 1,487,312	2,035,000 1,385,312	2,040,000 1,312,052	2,040,000 1,207,952	2,040,000 1,100,853
COPS - Schools 2008A issue	1-31-08	4.15- 5.00	2,350,000 2,050,704	2,345,000 1,933,954	2,350,000 1,824,204	2,345,000 1,747,517	2,350,000 1,635,517	2,350,000 1,551,467
COPS - Schools 2008B issue	1-31-08	3.00- 5.00	1,690,000 573,225	1,665,000 522,525	1,640,000 472,575	1,615,000 423,375	1,585,000 374,925	1,555,000 327,375
Total Schools			8,402,075 5,723,364	8,377,075 5,394,069	8,350,850 5,030,922	8,325,850 4,704,718	8,300,850 4,312,948	8,270,850 3,951,216
			14,125,439	13,771,144	13,381,772	13,030,568	12,613,798	12,222,066
COPS - Expo 2002 Issue	9-1-02	3.00 - 5.25	1,007,925 650,444	1,007,925 617,182	1,004,150 581,904	1,004,150 544,751	1,004,150 507,096	1,004,150 466,930
COPS - Sheriff Adm Building	2-22-07	4.25	1,680,000 1,428,682	1,680,000 1,357,281	1,680,000 1,285,881	1,680,000 1,218,681	1,680,000 1,151,481	1,680,000 1,069,481
COPS - Housing Unit 2008C	12-3-08	4.00- 5.50	1,404,961	2,841,494	3,100,000 2,841,494	3,100,000 2,687,244	3,100,000 2,563,244	3,100,000 2,439,244
Total Other			6,172,012	7,503,882	10,493,429	10,234,826	10,005,971	9,759,805
Total COPS			20,297,451	21,275,026	23,875,201	23,265,394	22,619,769	21,981,871
FINANCING								
Jail Annex	10-4-06	4.31	1,000,000 554,066	1,000,000 513,304	1,000,000 471,404	1,000,000 430,357	1,000,000 386,808	1,000,000 345,704
Rowan Cabarrus Comm. College	4-12-05	3.54	622,572 82,647	622,571 60,608	622,571 38,569	622,571 16,530		
Total Installment Financing			2,259,285	2,196,483	2,132,544	2,069,458	1,386,808	1,345,704
Bank Service Charges			100,000	100,000	100,000	100,000	100,000	100,000
TOTAL ANNUAL			35,516,168	36,386,739	38,301,975	37,305,242	35,695,627	35,391,125

Debt Service

Cabarrus County, North Carolina
Computation of Legal Debt Margin
February 6, 2009

Note: 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 February 6, 2009	<u>\$20,991,109,000</u>
Legal debt margin:	
Debt limit 8% of total assessed value	1,679,288,720
Debt applicable to debt limitation:	
Total bonded debt	119,835,000
	\$220,885
Total capital leases (governmental fund types)	3,453,482
Total installment financing	14,367,714
Total Certificates of Participation	<u>220,885,000</u>
Total debt applicable to limitations	<u>358,762,081</u>
Legal debt margin	<u>\$1,320,526,639</u>

Source: Cabarrus County Finance and Tax Assessor Departments



Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2009-2010

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, 2009 and ending June 30, 2010:

General Fund

A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

	131,794,434
Ad Valorem Tax Levy	28,465,243
Other Taxes and Penalties	18,988,120
Intergovernmental Revenue	2,157,195
Permits and Fees	10,555,564
Sales and Services	1,003,918
Investment Earnings	143,421
Other Revenue	1,272,816
Other Financing Sources	194,380,711
TOTAL REVENUES	

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, 2009, and ending June 30, 2010:

General Government	20,861,169
Cultural and Recreational	4,115,712
Public Safety	25,936,524
Economic and Physical Development	25,936,509
Human Services	3,459,103
Environmental Protection	40,306,854
Education/School Debt	261,465
Other Programs	82,572,263
Other Debt Service	81,004,886
TOTAL EXPENDITURES	8,391,805
	8,391,817
	8,475,819
	10,043,196
	194,380,711

Budget Ordinance

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, 2009 and ending June 30, 2010:

Sales and Service	627,700
Investment Earnings	13,000
Miscellaneous	6,000
Other Financing Sources	1,025,621
TOTAL REVENUES	1,672,321

B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Administration and Operations	1,672,321
TOTAL EXPENDITURES	1,672,321

Landfill Fund

A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Other Taxes	55,000
Intergovernmental Revenue	38,000
Permits & Fees	25,000
Sales and Service	1,439,000
Investment Earnings	38,914
TOTAL REVENUES	1,595,914

B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Administration and Operations	1,595,914
TOTAL EXPENDITURES	1,595,914

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, 2009 and ending June 30, 2010:

Intergovernmental Revenue	791,230
Investment Earnings	50,000
TOTAL REVENUES	841,230

B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Administration and Operations	841,230
TOTAL EXPENDITURES	841,230

Budget Ordinance

Workers Compensation Fund

A. It is estimated the following revenues will be available in the Workers Compensation Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Sales and Service	572,000
Investment Earnings	103,000
TOTAL REVENUES	675,000

B. The following appropriations are made in the 911 Emergency Telephone Fund for the Fiscal Year beginning July 1, 2008 and ending June 30, 2009:

Administration and Operations	675,000
TOTAL EXPENDITURES	675,000

Health Insurance Fund

A. It is estimated the following revenues will be available in the Health Insurance Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Sales and Service	6,146,000
Investments Earnings	80,000
TOTAL REVENUES	6,226,000

B. The following appropriations are made in the Health Insurance Fund for the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Administration and Operations	6,226,000
TOTAL EXPENDITURES	6,226,000

GRAND TOTAL – ALL FUNDS – REVENUES	\$ 205,391,176
GRAND TOTAL – ALL FUNDS – EXPENDITURES	\$ 205,391,176

Section II.

There is hereby levied a tax at the rate of 63 cents per one hundred dollars valuation of property listed for taxes as of January 1, 2009, 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 \$20,991,109,000 at an estimated combined collection rate of 98.16 percent (98.99% for real and personal and 89.53% for vehicles). The estimated rate of collections is based on the fiscal year ending 2008. An estimated total valuation of Real, Personal and Public Service property is \$19,628,374,054 and vehicle of \$1,362,734,946.

Section III.

A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.

B. The County Manager and/or Finance Director is hereby authorized to transfer appropriations within or between funds as contained herein under the following conditions:

Budget Ordinance

1. The Finance Director or designee may transfer amounts between objects of expenditure within a department.
2. The County Manager may transfer amounts between objects of expenditures or revenues within a function without limitation.
3. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
4. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls, change orders, the Capital Improvement Plan, and Salary and Benefits adjustments.
5. 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.
6. 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.
7. Additional authority is granted to the Finance Director 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.
8. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match.
9. The Manager of Finance Director may adjust debt financing from estimated projections to actual funds received.
10. 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.
11. The County Manager may award and 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.
12. 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.
13. 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).

C. Changes to Cabarrus County fees and charges as presented in budget workshops will be effective July 1, 2009 and incorporated into the appropriate fee schedules.

Budget Ordinance

Section IV.

This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2009-2010 fiscal year. The County Manager and the Budget Officer 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.

Adopted this the 20th day of July, 2009.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

Budget Ordinance – Fire & Service Districts

CABARRUS COUNTY BUDGET ORDINANCE - SPECIAL FIRE AND SERVICE DISTRICTS TAX FUND FISCAL YEAR 2009-2010

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

It is the intent of the Special Fire and Service Districts Tax Fund to provide necessary funds to local fire departments in Cabarrus County for the purpose of providing fire protection in the unincorporated areas of Cabarrus County. Upon recommendation from the local fire department and its appointed Fire Commission, the Board of County Commissioners does hereby levy the tax on Real, Personal and Public Service property located in each specific designated fire or service district. Such funds collected by the County Tax Collector are then remitted to each fire department for the purpose of providing fire protection to the specific taxed area.

Section II.

The following amounts are hereby appropriated in the Special Fire and Service Districts Tax Fund to provide for the operation of rural volunteer fire services for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 217,954
Cold Water	166,999
Enochville	95,715
Flowe's Store	207,826
Georgeville	166,107
Gold Hill	29,472
Harrisburg Rural	590,078
Jackson Park	80,242
Kannapolis Rural	15,110
Midland	192,094
Mt. Mitchell	57,302
Mt. Pleasant Rural	236,171
Northeast	67,874
Odell	297,948
Richfield-Misenheimer	9,477
Rimer	118,181
Total Estimated Expenditures From Tax Levy	\$ 2,548,550

Section III.

It is estimated that the following revenues will be available for the various fire and service districts for the fiscal year beginning July 1, 2009 and ending June 30, 2010:

<u>Fire Department</u>	<u>Revenues from Tax Levy</u>
Allen	\$ 217,954
Cold Water	166,999
Enochville	95,715
Flowe's Store	207,826
Georgeville	166,107

Budget Ordinance – Fire & Service Districts

Gold Hill	29,472
Harrisburg Rural	590,078
Jackson Park	80,242
Kannapolis Rural	15,110
Midland	192,094
Mt. Mitchell	57,302
Mt. Pleasant Rural	236,171
Northeast	67,874
Odell	297,948
Richfield-Misenheimer	9,477
Rimer	118,181
Total Revenues From Tax Levy	\$2,548,550

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2009 and ending June 30, 2010 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, 2009. The estimated combined collection rate is 98.16 percent (98.99% for real and personal and 89.537% for vehicles) and is based on the fiscal year ending 2008. 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>	Total Valuation	Rate	Amount Produced (98.16% collection rate)
Allen	555,099,000	.04	\$ 217,954
Cold Water	340,259,000	.05	166,999
Enochville	162,516,000	.06	95,715
Flowe's Store	529,304,000	.04	207,826
Georgeville	282,034,000	.06	166,107
Gold Hill	50,041,000	.06	29,472
Harrisburg Rural	801,519,000	.075	590,078
Jackson Park	163,492,000	.05	80,242
Kannapolis Rural	43,981,000	.035	15,110
Midland	355,808,000	.055	192,094
Mt. Mitchell	116,753,000	.05	57,302
Mt. Pleasant Rural	437,450,000	.055	236,171
Northeast	138,292,000	.05	67,874
Odell	1,011,777,000	.03	297,948
Richfield-Misenheimer	13,792,000	.07	9,477
Rimer	200,661,000	.06	118,181

Section V.

The County Manager and/or Finance Director is hereby authorized to transfer appropriations within or between funds as contained herein under the following conditions:

1. The Finance Director or designee may transfer amounts between objects of expenditure within a department.
2. The County Manager may transfer amounts between objects of expenditures or revenues within a function without limitation.
3. The County Manager may transfer amounts up to \$100,000 between functions of the same ordinance.

Budget Ordinance – Fire & Service Districts

4. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the board of Commissioners, except as specified below for budgetary shortfalls, change orders, the Capital Improvement Plan, and Salary and Benefits adjustments.
5. 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.
6. 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.
7. Additional authority is granted to the Finance Director 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.
8. Upon notification of funding increases or decreases to existing grants or revenues or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match.
9. The Manager or Finance Director may adjust debt financing from estimated projections for actual funds received.
10. 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.
11. The County Manager may award and 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.
12. 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.
13. 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).

Section VI.

Copies of this Budget Ordinance shall be furnished to the Tax Administrator and to each fire department for direction in the carry out of their duties and are available for public inspection.

Adopted this the 15th day of June, 2009.



H. Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

Budget Ordinance – Capital Improvements Project

CABARRUS COUNTY CAPITAL IMPROVEMENTS PROJECT BUDGET ORDINANCE FISCAL YEAR 2009-2010

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I.

The following amounts are hereby appropriated as the estimated revenues and project appropriations for the capital projects listed below during the Fiscal Year beginning July 1, 2009 and ending June 30, 2010:

Capital Projects Fund

A. It is estimated that the following revenues will be available to complete capital projects as adopted in the 2010 Capital Improvement Plan for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Contribution - Capital Reserve Fund	4,938,682
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TOTAL REVENUES	4,938,682
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B. The following appropriations are made as adopted in the 2010 Capital Improvement Plan for the fiscal year beginning July 1, 2009, and ending June 30, 2010:

Governmental Campus	2,000,000
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Historic Courthouse Roof, Boxing, & Painting	700,000
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DSS Case Management Software	500,000
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Boger Elementary Renovation & Wing Addition	1,738,682
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TOTAL EXPENDITURES	4,938,682
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GRAND TOTAL – REVENUES	\$ 4,938,682
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GRAND TOTAL – EXPENDITURES	\$ 4,938,682
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Section II.

A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.

B. The County Manager and/or Finance Director is hereby authorized to transfer appropriations within or between funds as contained herein under the following conditions:

1. The Finance Director or designee may transfer amounts between objects of expenditure within a department.

2. The County Manager may transfer amounts between objects of expenditures or revenues within a function without limitation.

Budget Ordinance – Capital Improvements Project

3. The County Manager may transfer amounts up to \$100,000 between functions of the same fund.
4. The County Manager may not transfer any amounts between funds nor from any contingency appropriation within any fund without action of the Board of Commissioners, except as specified below for budget shortfalls, change orders, the Capital Improvement Plan, and Salary and Benefits adjustments.
5. 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.
6. 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.
7. Additional authority is granted to the Finance Director 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.
8. Upon notification of funding increases or decreases to existing grants or revenues, or the award of grants or revenues, the Manager or Finance Officer may adjust budgets to match.
9. The Manager of Finance Director may adjust debt financing from estimated projections to actual funds received.
10. 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.
11. The County Manager may award and 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.
12. 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.
13. 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).

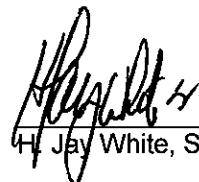
C. Changes to Cabarrus County fees and charges as presented in budget workshops will be effective July 1, 2009 and incorporated into the appropriate fee schedules.

Budget Ordinance – Capital Improvements Project

Section III.

This ordinance and the budget documents shall be the basis of the financial plan for the County of Cabarrus for the 2009-2010 fiscal year. The County Manager and the Budget Officer 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.

Adopted this the 15th day of June, 2009.



Jay White, Sr., Chairman



Kay Honeycutt, Clerk to the Board

Community Information

Cabarrus County, North Carolina Community Information



Government

Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees <i>(Full Time Equivalents)</i>	927.59
County Seat	Concord

Area Statistics

Population <i>(March 2009)</i>	164,384
Area in square miles	364

Taxes

NC Retail Sales Tax	4.50%
Cabarrus County Local Sales Tax	2.25%
Cabarrus County Property Tax Rate Per \$100 Value	0.63

Modes of Transportation

Airports	1 Regional; 1 International in Close Proximity
Interstate Highways	
State and Federal Highways	
Mainline Rail	

Culture & Recreation

<i>County Facilities Only</i>	
Parks	5
School Parks	37
Tennis courts	6
Picnic shelters	29
Softball fields	8
Playgrounds	10
Soccer Fields	12
Camping cabins	6
Tent sites	8

Community Information

Public Safety

Fire protection (non-city services):

Stations	15
Number of fire personnel and officers	452
Number of fire personnel volunteers	415

Sheriff's Department:

Stations	1 main, 5 substations
Number of sworn personnel	190
Number of civilians	49
Number of patrol units	100

Education

	Total	Cabarrus County	Kannapolis City
Elementary schools	24	19	5
Middle schools	9	7	2
High schools	8	7	1
Performance Learning Center	1	1	-
Number of students	32,526	27,439	5,087*

* Kannapolis School children in Cabarrus County limits

Community colleges 1 (Rowan-Cabarrus Community College)

Medical

Hospitals	1
Number of licensed beds	457

Economy

Building Permits: (CY 08)

Residential	1,158
Non-Residential	533
Total:	1,691

Average Rate of Unemployment (April 09)

11.1%

Taxable Sales

\$1.8 billion

Median Household Income

\$51,927

Per Capita Personal Income

\$24,897

Sources of Information

Cabarrus County Government

Cabarrus County Economic Development Corporation

Carolinas Medical Center – NorthEast

NC Department of Public Instruction

US Census Bureau – American Fact Finder

Statistical Information

Largest Employers in Cabarrus County's Diversified Economy

Company	Description	Number of Full-Time Permanent Employees
Carolinas Medical Center-NorthEast	Healthcare	4,300
Cabarrus County Schools	Schools	3,398
Philip Morris USA	Cigarette Mfg	1,384
Connexions	Customer Service	950
City of Concord	Government	925
Kannapolis City Schools	Schools	900
Cabarrus County Government	Government	828
Shoe Show	Distribution	650
S&D Coffee Inc.	Manufacturing/Distribution	500
Hendrick Motorsports	Auto Racing	500
North Carolina Government	Government	500
Perdue Products Inc.	Food Processing	480
Pass & Seymour Inc.	Electronics	475
Mortorsports Authentics	Distribution	400
Roush Fenway Racing	Auto Racing	400
Rowan Cabarrus Community College	Education	350
First Assembly	Religious Organization	350
Wayne Brothers Inc.	Construction	350
Sysco Food Services	Distribution	300
Stanley Works	Tool Warehouse	300
City of Kannapolis	Government	300
Cabarrus Family Medicine	Healthcare	250
Wood Brothers Racing/JTG	Auto Racing	225

Source: Economic Development Corporation, Concord NC.

Statistical Information

Ten Largest Taxpayers January 31, 2009

Name of Taxpayer	Type of Business	FY 2009 Assessed Valuation	Percentage of Total Assessed Valuation
Philip Morris, Inc.	Cigarette Manufacture	\$1,089,951,879	6.58%
Charlotte Motor Speedway Inc	Auto Racing	\$278,292,078	1.24%
Castle & Cooke NC LLC/David H Murdock	Land Developer	\$261,143,872	1.05%
Concord Mills LTD Partnership	Shopping Center	\$240,996,626	0.52%
Hendricks Motorsports Inc	Auto Racing	\$150,541,537	0.52%
Corning Inc	Fiber Optics Mfg.	\$111,424,314	0.51%
Duke Energy Corp	Public Services Company	\$89,750,799	0.44%
Christenbury Farms Inc	Land Developer	\$81,422,634	0.29%
JQH-Concord Development LLC	Hotel	\$64,796,968	0.29%
Concord Telephone Company	Public Services Company	\$59,889,132	0.28%
Total		\$2,428,209,839	11.72%
Total Assessed Valuation, Including Public Service		\$20,465,356,044	100.00%

Source: Department of Cabarrus County Assessor

Statistical Information

Taxable Assessed Value and Collections

Fiscal Year	Assessment Ratio	Real Property Assessed Value (\$)	Personal Property Assessed Value (\$)	Public Service Companies (2)	Total Assessed Value (\$)
1999	100%	\$5,385,947,414	\$2,205,354,395	\$198,622,469	\$7,789,924,278
2000	100	6,862,227,976	2,609,618,395	208,301,600	9,680,147,971
2001	100	7,408,393,734	2,717,488,677	221,065,230	10,346,947,641
2002	100	7,913,235,212	2,898,237,139	243,404,104	11,054,876,455
2003	100	8,290,673,831	2,960,367,957	237,380,457	11,488,422,245
2004	100	8,660,862,061	2,813,292,526	215,793,981	11,689,948,568
2005	100	10,969,232,437	2,788,181,358	237,231,648	13,994,645,443
2006	100	11,554,183,728	2,946,103,615	237,558,497	14,737,845,840
2007	100	12,162,097,563	2,912,297,937	260,410,470	15,334,805,970
2008	100	12,931,725,951	3,074,778,582	261,754,744	16,268,259,277

Source: Cabarrus County

(1) Increase 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

Statistical Information

Data Comparisons With Comparable Counties

County	Certified July 2006 Population	County Employees	2007-08 Budgeted Expenditures - General Fund	Tax Rate Per \$100	2005 BEA Per Capita Income
Alamance	139,786	954	\$127,227,759	\$0.5800	\$27,551
Cabarrus	157,176	861	\$176,183,892	\$0.6300	\$32,111
Catawba	151,128	1,148	\$180,070,788	\$0.5350	\$28,598
Davidson	155,348	999	\$123,392,961	\$0.5400	\$28,983
Gaston	197,232	1,443	\$199,439,004	\$0.8400	\$29,854
Iredell	145,234	928	\$158,265,860	\$0.4450	\$29,676
Johnston	151,589	976	\$168,323,066	\$0.7800	\$28,315
Onslow	161,212	1,101	\$145,465,964	\$0.5030	\$32,705
Pitt	146,403	867	\$133,783,433	\$0.7100	\$28,200
Randolph	138,586	714	\$108,762,113	\$0.5350	\$25,433
Rowan	134,540	831	\$126,279,293	\$0.5950	\$27,376
Union	172,087	1,037	\$217,664,406	\$0.7111	\$29,018

SOURCE: North Carolina Association of County Commissioners FY 2007-08 Budget & Tax Survey

Statistical Information

Fund Balances, Governmental Funds

Last Ten Years*

Fiscal Year						
	1999	2000	2001	2002	2003	
General Fund						
<i>Reserved for:</i>						
Inventories	\$ 4,127	\$ 1,156	\$ 6,143	\$ 2,672	\$ 4,540	
State statute	10,200,299	7,886,909	8,280,235	9,465,973	13,224,818	
Cooperative Ext 4H	-	-	-	-	-	
Wireless 911	-	154,710	-	-	-	
Insurance Coverage	300,000	300,000	300,000	300,000	300,000	
Total Reserved	10,504,426	8,342,775	8,586,378	9,768,645	13,529,358	
<i>Unreserved</i>						
Designated (1)	5,635,074	9,697,652	21,967,197	12,575,315	6,630,438	
Undesignated	30,155,982	30,098,355	24,813,683	29,657,266	22,085,546	
Total General Fund	\$ 46,295,482	\$ 48,138,782	\$ 55,367,258	\$ 52,001,226	\$ 42,245,342	
Other Funds						
<i>Unreserved</i>						
Designated (1)	\$ 2,114,253	\$ 6,214,366	\$ 7,200,446	\$ 1,377,499	\$ 9,711,950	
Special revenues	33,742,653	19,691,624	36,395,151	310,671	4,028,057	
Total (Other Funds)	\$ 35,856,906	\$ 25,905,990	\$ 43,595,597	\$ 1,688,170	\$ 13,740,007	

(1) Designated for subsequent year's expenditures.

* Modified accrual basis of accounting

Source: Cabarrus County Comprehensive Annual Financial Report, 2008

2004	2005	2006	2007	2008	
\$ 8,306	\$ 10,522	\$ 4,865	\$ 2,847	\$ 4,875	
8,023,700	8,164,663	8,878,980	10,378,871	10,983,571	
-	159,742	133,910	124,019	-	
-	-	-	-	-	
300,000	300,000	-	-	-	
8,332,006	8,634,927	9,017,755	10,505,737	10,988,446	
2,687,040	-	483,508	-	-	
25,701,890	30,458,561	38,404,371	40,205,758	36,636,176	
\$ 36,720,936	\$ 39,093,488	\$ 47,905,634	\$ 50,711,495	\$ 47,624,622	
\$ 10,257,675	\$ 8,846,005	\$ 8,568,351	\$ 13,003,094	\$ 21,275,260	
18,378,252	52,946,050	16,737,437	52,443,535	52,570,455	
\$ 28,635,927	\$ 61,792,055	\$ 25,305,788	\$ 65,446,629	\$ 73,845,715	

Statistical Information

Debt Information

Ratios of Outstanding Debt by Type

GOVERNMENTAL ACTIVITIES								
Fiscal Year	General Obligation Bonds	Certificates of Participation	Installment Payment Revenue Bonds	Installment Financing	Capital Leases	Total Primary Government	Per Capita	Percentage of Personal Income
1999	73,810,000	0	30,000,000	0	17,596,987	121,406,987	982	3.67%
2000	69,140,000	0	28,500,000	0	14,756,923	112,396,923	876	3.17%
2001	64,700,000	40,000,000	27,000,000	0	11,938,050	143,638,050	1,087	3.71%
2002	60,400,000	38,000,000	25,500,000	0	9,136,744	133,036,744	976	3.30%
2003	56,145,000	61,340,000	24,000,000	0	6,344,560	147,829,560	1,057	3.59%
2004	52,495,000	98,765,000	22,500,000	0	4,123,595	177,883,595	1,242	4.24%
2005	97,805,000	93,380,000	21,000,000	4,358,000	1,801,493	218,344,483	1,495	4.92%
2006	91,845,000	88,005,000	19,500,000	3,735,427	0	203,085,427	1,354	4.27%
2007	133,980,000	116,220,000	18,000,000	17,612,855	443,568	286,256,423	1,825	5.55%
2008	126,895,000	173,165,000	0	15,990,284	331,964	316,382,248	1,925	*
2009	119,835,000	220,885,000	0	14,367,714	3,453,482	358,541,196	2,183	*
2010	112,565,000	209,820,000	0	12,745,143	3,282,315	338,412,458	2,059	*

*Information not yet available.

Note: Details regarding the county's outstanding debt can be found in the notes of the financial statements.

Source: 2008 Comprehensive Annual Financial Report, Cabarrus County, NC.

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 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.

Glossary

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.

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 Offices 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.

Glossary

Fiscal Year (FY) - an annual accounting period for the compilation of fiscal operations. As defined by North Carolina General Statutes G.S. 159-8, the fiscal year begins on July 1 and ends on June 30.

Fixed Assets - assets of a long-term character that are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Forecast - an estimation of revenues and expenses for the current fiscal year to be used to determine the expected balances at the end of the year.

Full-time Equivalent Position (FTE) - the unit of accounting for employee positions where part-time positions are converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

Fund - a fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources, together with all related liabilities and residual equities or balances, and changes therein, for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance - represents the excess of fund current assets over current liabilities. For accounting purposes, fund balance is calculated as of year-end and is based on the difference between actual revenues and expenditures for the fiscal year. If revenues exceed expenditures, fund balance is positive. Fund balance may be carried forward and appropriated to finance expenditures in the next fiscal year.

Generally Accepted Accounting Principles (GAAP) - uniform minimum standard of and guidelines for financial accounting and reporting. These standards govern the form and content of an entity's basic financial statements. GAAP encompasses the conventions, rules and procedures necessary to define acceptable accounting practices at a particular time.

General Fund - a fund which provides for the accounting of all financial resources except those designated for other funds. Most basic government services, such as public safety, tax

administration, personnel and finance are accounted for in this fund.

General Obligation Bonds (GO) - bonds issued by a government that are backed by the full faith and credit of its taxing authority.

Goal - a statement of broad direction, purpose or intent based on the needs of the community.

Grants - a contribution or gift of cash or other assets, in most cases from another government, to be used for a specific purpose. For example, a grant from the State of North Carolina may be made to finance a public health program.

Interest and Penalties Receivable on Taxes - uncollected interest and penalties on property taxes.

Interfund Accounts - accounts that reflect transfers between funds.

Intergovernmental Revenues - revenues from other governments (state, federal, other local) that can be in the form of grants, shared revenues or entitlements.

Internal Service Fund - a fund established from the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Lease-Purchase Agreement - a contractual agreement by which capital assets are acquired over a period of time through lease payments.

Levy - the amount of tax, service charges and assessments imposed by a government.

Liability - debt or other obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Long-term Debt - debt with a maturity of more than one year after the date of issuance.

Mandate - any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

Glossary

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.

Municipal Bond - a bond issued by a state or local government.

Nonoperating 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.

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.

Glossary

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.

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.

Glossary

Acronyms

4-H	Head, Heart, Health and Hands (Cooperative Extension)
ALS	Advanced Life Support
BDN	Benefit Delivery Network
BMP	Best Management Practices
BOC	Board of Commissioners
CAC	Cabarrus Arts Council
CAFR	Comprehensive Annual Financial Report
CAN	Cabarrus Aging Network
CARES	Capital Asset Realignment for Enhanced Services
CDBG	Community Development Block Grant
CHAMPVA	Civilian Health and Medical Program of the Department of Veterans Affairs
CIP	Capital Improvement Program
COPS	Certificates of Participation
COPS grant	Community Oriented Policing Services grant
CPI	Consumer Price Index
CRP	Conservation Reserve Program
DARE	Drug Abuse Resistance Education
DENR	Department of Environment and Natural Resources
DHHS	Department of Health and Human Services
DMV	Division of Motor Vehicles
DOT	Department of Transportation
ECA	Extension and Community Association
EFNEP	Expanded Food and Nutrition Program
EMS	Emergency Medical Services
EOG	End of Grade testing
EPA	Environmental Protection Agency
EQIP	Environmental Quality Incentive Program
ERG	Emergency Response Group
FCC	Federal Communications Commission
FTE	Full-time Equivalent
FY	Fiscal Year
GIS	Geographic Information Systems
GO	General Obligation Bonds
GRP	Grassland Reserve Program
GSA	General Services Administration
HAARP	Heat And Air Repair Program
HAZMAT	Hazardous Materials
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, Air Conditioning
IPRB	Installment Payment Revenue Bonds
NASA	National Aeronautic and Space Agency
NCACSP	North Carolina Agriculture Cost Share Program
NCSU	North Carolina State University
NRCS	Natural Resources Conservation Services
RCCC	Rowan Cabarrus Community College
SHRT	Special Hazard Response Team
SOP	Standard Operating Procedure
SRO	School Resource Officer
SWCD	Soil & Water Conservation District
TIF	Tax Increment Financing
USDA	United States Department of Agriculture
VA	Veterans Affairs
WHIP	Wildlife Habitat Incentives Program

Telephone Directory

CABARRUS COUNTY GOVERNMENT

AGENCY/DEPARTMENT	NUMBER	AGENCY/DEPARTMENT	NUMBER
Aging-----	704-920-3484	Information Services -----	704-920-2154
Mike Murphy, Director		Debbie Brannan, Director	
Arena & Events Center-----	704-920-9376	Landfill-----	704-920-2950
Frank Lapsley, General Manager		Rick Payne, Solid Waste Manager	
Animal Control-----	704-920-3288	Recycling Division-----	704-920-3279
Clerk to the Board -----	704-920-2110	Library	
Kay Honeycutt, Clerk		Tom Dillard, Director	
Commissioners' & Manager's Office ---	704-920-2100	Concord Branch-----	704-920-2050
Communications & Outreach		Kannapolis Branch -----	704-920-1180
John D. Day, County Manager		Mt. Pleasant Branch -----	704-436-2202
Mike Downs, Deputy County Manager - Operations		Harrisburg Branch -----	704-920-2080
Commerce-----	704-920-2141	Parks-----	704-920-3350
Jonathan Marshall, Director		Londa Strong, Director	
<i>Building Inspection Division</i> -----	704-920-2128	Register of Deeds -----	704-920-2112
<i>Community Development</i> -----	704-920-2142	Linda McAbee, Register of Deeds	
<i>Environmental Protection</i> -----	704-920-2887	Sheriff-----	704-920-3000
<i>Zoning</i> -----	704-920-2141	D. Brad Riley, Sheriff	
Cooperative Extension -----	704-920-3310	Social Services -----	704-920-1400
Debbie Bost, Director		John Eller, Director	
Elections -----	704-920-2860	Soil & Water Conservation District -----	704-920-3300
Linda Grist, Director		Dennis Testerman, Resource Conservationist	
Emergency Management -----	704-920-2143	Tax Administration-----	704-920-2166
Bobby Smith, Director		J. Brent Weisner, Tax Administrator	
Emergency Medical Services -----	704-920-2600	<i>Tax Collector</i> -----	704-920-2119
David Hampton, Director		<i>Land Records</i> -----	704-920-2127
Finance-----	704-920-2104	<i>Revaluation</i> -----	704-920-2178
Pam Dubois, Deputy County Mgr - Administration		Transportation -----	704-920-2921
General Services Administration-----	704-920-3200	Randy Bass, Director	
Kyle Bilafer, Director		Veterans Services -----	704-920-2869
Human Resources-----	704-920-2200	Sharon Eury, Director	
Don Cummings, Director			



The Annual Budget is published by the
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