
Cabarrus County

North Carolina

Annual Budget

Fiscal Year 2007-08

Adopted June 18, 2007

Prepared by
Cabarrus County Finance

John D. Day
County Manager





CABARRUS COUNTY

Board of County Commissioners



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

Robert W. (Bob) Carruth, Chair

Joni D. Juba, Vice Chair

Grace Mynatt

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Budget Award



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For the Fiscal Year Beginning

July 1, 2006

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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, 2006.

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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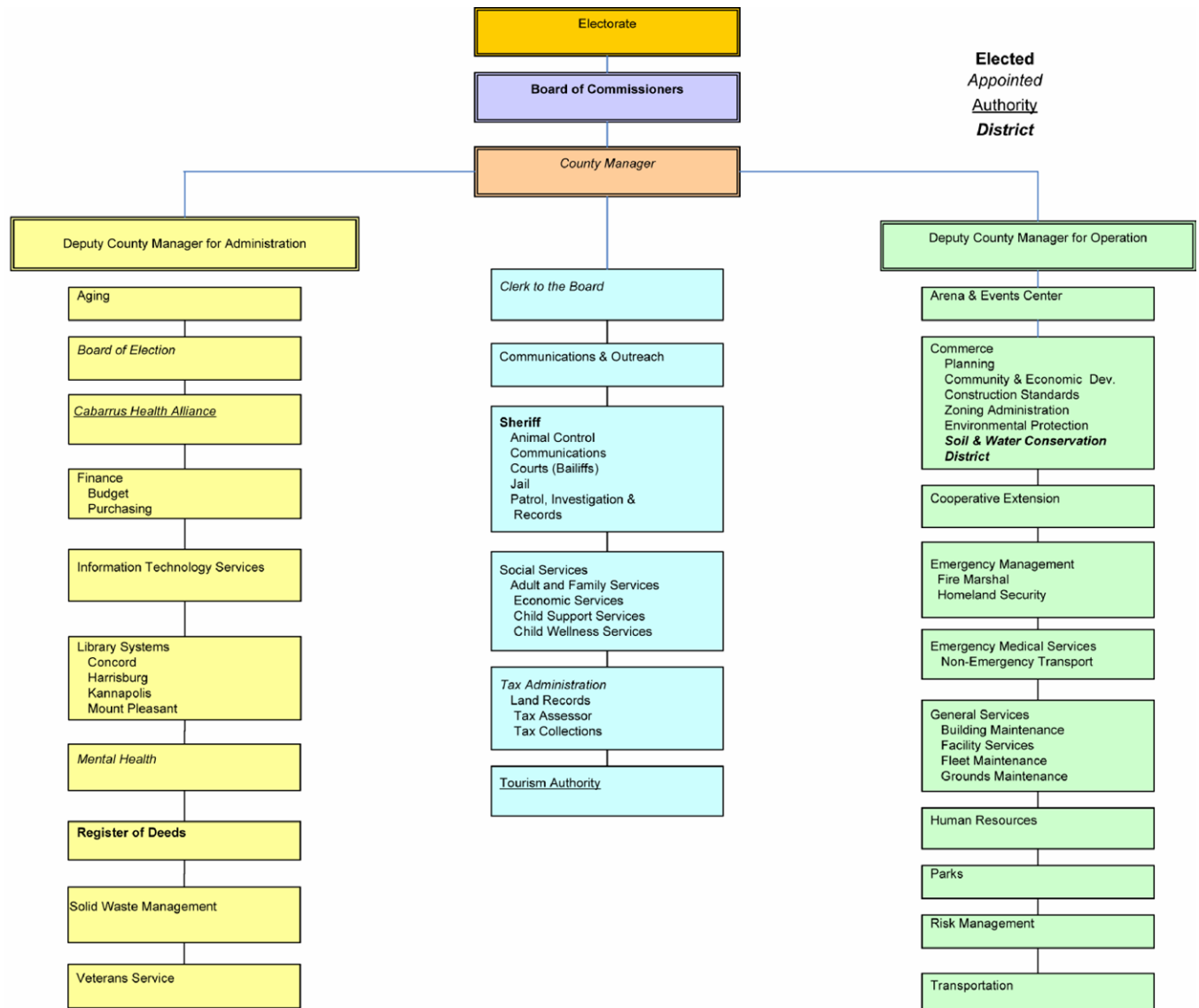
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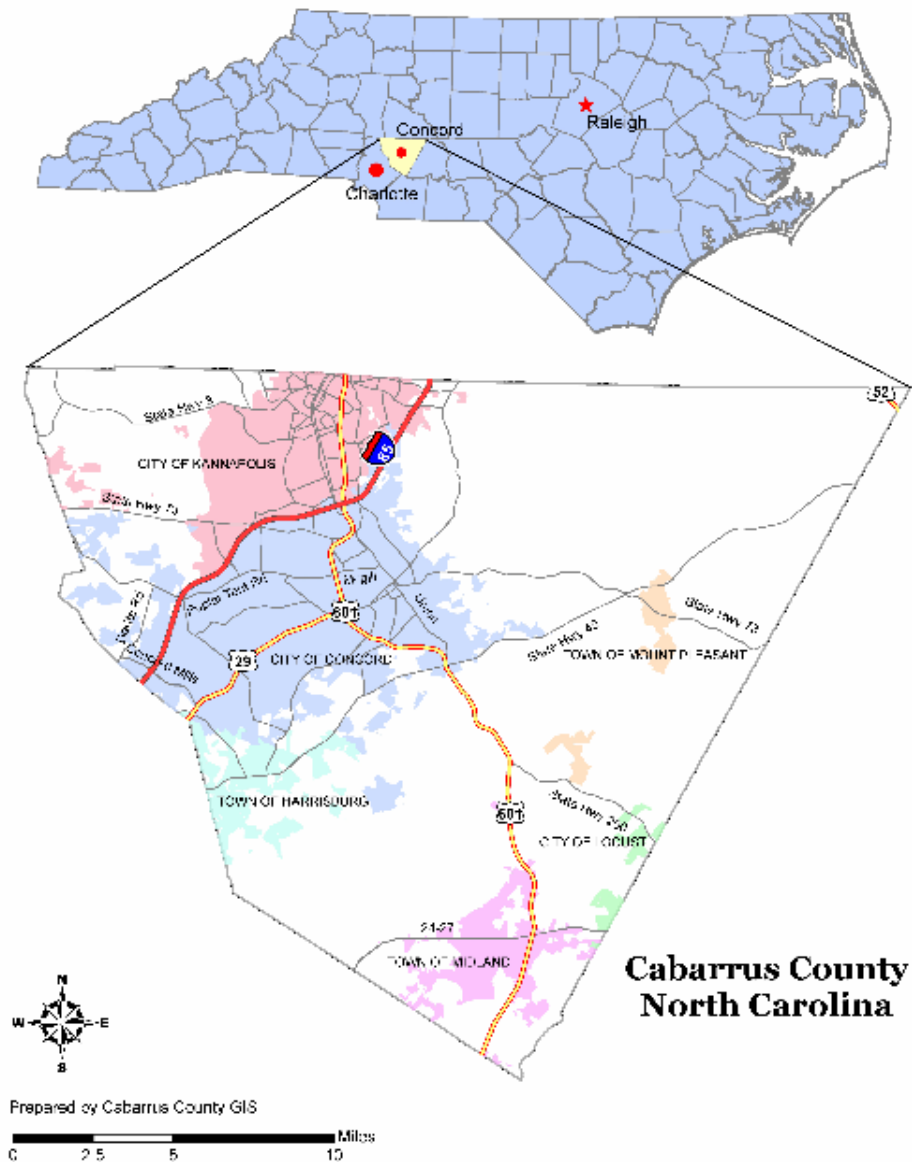
Introduction

Cabarrus County Organizational Chart



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, comprising approximately 230,400 acres. There are five municipalities in the county including the City of Concord which serves as the County seat. Concord is situated approximately 124 miles from the City of Raleigh, North Carolina, and 18 miles northeast of the City of Charlotte, North Carolina. 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 2008 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 “BOARD” approved for the upcoming fiscal year).
- Revenues – both intergovernmental (grants, etc.) and fees for service (prior year “ACTUAL”, current year as “AMENDED”, department “REQUEST” and “BOARD” approved 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 “BOARD” approved for the upcoming fiscal year.

The Annual Budget Document for FY 2008 contains the following sections:

Introduction

This section contains a County profile, a brief introductory message, and County organizational chart. It also explains the budget process and financial policies.

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.

Budget Summary

The Budget Summary presents summary level information for revenues and expenditures, as well as FTE data. Expenditure summaries by service area and revenue summaries by category are also included.

Fund Summaries

The Fund Summaries section contains comparative and illustrative summaries and highlights of revenues and expenditures for the General Fund, Cabarrus Arena and Events Fund, Solid Waste Fund and Tourism Fund.

Five Year Financial Plan

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

Capital Improvement Plan

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

Service Area Sections

Section tabs for General Government, Cultural and Recreational, Public Safety, Economic and Physical Development, Human Services, Environmental Protection, Education, and Other

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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 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, and an index.

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. Concord is situated approximately 124 miles from the state capitol, Raleigh, North Carolina, and 18 miles northeast of the City of Charlotte, North Carolina. 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. The County serves a population of 157,176. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

Form of Government

The County has operated under the Board of Commissioners/County Manager form of government since 1976. Policy-making and legislative authority are vested in a governing board consisting of five commissioners. The board is elected on a partisan basis and members serve four-year staggered terms, with new members (two or three) elected every two years. The governing board is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the County Manager. The County Manager is responsible for carrying out the policies and ordinances of the governing board, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

Budgets are provided in this document for each individual governmental program for which an appropriated annual budget has been adopted. The information presented in this budget is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County operates.

Local Economy

The County is one of six counties located in the Charlotte-Gastonia-Concord, NC-SC Metropolitan 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. Until recent years, the County's economy was primarily dependent on agriculture and the textile industry, but the County's proximity to Charlotte and access to major interstate highways have helped diversify the County's economy through investments in manufacturing, retail, warehousing and distribution and entertainment industries. These investments have helped to offset the depletion of farmland and recent downturns in the textile industry.

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 will be located on the former Pillowtex site. Plans include a 350 acre campus for biotechnology and nutrition research,

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including facilities for North Carolina State University, University of North Carolina at Chapel Hill, University of North Carolina at Charlotte, and other institutions of higher learning. 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.

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, opened in 1983 and was expanded in 1997 at a cost of \$400 million. An additional expansion in the amount of \$200 million was completed in 2004. This plant exports a substantial portion of its products to foreign markets, and Philip Morris continues to improve productivity and otherwise develop this facility. Philip Morris employs approximately 2,900 employees and represents approximately \$1.1 billion dollars in assessed valuation to the County.

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, SC.

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 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.

Within close proximity to Lowe's Motor Speedway and Concord Mills Mall, the Embassy Suites Hotel and Conference Center opened in 2006. The hotel and conference center will help to attract conference bookings to the area and increase conference-related tourism.

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 expected by representatives of Concord Mills to generate ultimately about \$250 million annually in retail sales. Concord Mills Mall is the State's largest tourism draw, with 16 million visitors each year. Surrounding development has occurred on Speedway Boulevard, making the area a popular retail and restaurant destination for the entire MSA.

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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.

A new retail area opened in the Fall of 2006 which includes a SuperTarget, Marshall's and Best Buy. Other stores are currently under construction including, Dick's Sporting Goods. This center is located at the intersection of I-85 and the new 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 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. CT Communications occupies a 115,979 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 County's 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.

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

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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 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 continues to experience rapid growth, as evidenced by building permit records of the County. Much of the 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.

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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.

GOALS & OBJECTIVES

Cabarrus County has placed extra emphasis on developing and refining the County's long-range and short-term goals during this past year, both for the County as a whole and the individual County departments. A strategic planning process, integrating various entities, has also begun.

The Board met in January 2007 for a planning retreat to develop ideas for the County's mission, core values and goals. In March 2007, the Board and Department Heads meet in a joint retreat to further define the issues and challenges facing the County and priorities and actions that should be addressed. Although not finalized or adopted, the following draft goals were outlined:

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.
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.
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.

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

Goals previously adopted by the Board in January 2003 include:

Long-Term Goals:

1. A Jail/Justice Facility that meets County's needs
2. Pay off Arena through self-supporting efforts
3. Develop new economic development strategies
4. Address transportation issues

Short-Term Goals:

1. Maintain property tax rate at current level
2. Maintain sound fiscal condition

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3. Fund school capital plan – Bethel Elementary, Pitts School Road Elementary and Kannapolis Middle School
4. Work with Town of Harrisburg and Harrisburg Volunteer Fire Department to help achieve restructuring
5. Landfill issues – expansion, etc.
6. Explore consolidation issues with local governments
7. Review compensation program
8. Transportation issues – I-85, etc.
9. Utility policy –countywide water and sewer
10. Eastern Area Plan

The Board of County Commissioners identified a vision for the future in planning sessions held in January 2005. This vision for Cabarrus County includes:

- A center of commerce filled with diverse jobs and people from many cultures;
- Safe, walkable communities with schools, parks, etc.;
- Infrastructure that will provide an integrated utility system and improved transportation system; and
- To maintain the County's heritage—continue to be "different" from Charlotte.

In March, 2006, the Board met for a Strategic Directions Initiative. They participated in planning exercises, reviewed the visions identified previously and worked on developing an updated

mission statement. They will finalize and formally adopt the vision, mission, and goals in the Fall.

To initiate the strategic planning process, the Board of Commissioners met with executives of the County's human service agencies and public school systems. This meeting resulted in an initiative to collaboratively identify and mitigate major issues that cross service boundaries and negatively impact citizens. Commissioners also met in March 2006 with the two school boards in a facilitated retreat to enable greater understanding between the boards, to facilitate better planning (both financial and capital), and to develop and institutionalize systems to bring about better planning and end results. Developing the strategic plan will require much time, collaborating with other agencies and organizations, but will be a major priority of the Board of Commissioners. Together with the County's Five-Year Financial Plan and Capital Improvement Plan, the Strategic Plan will guide the direction of Cabarrus County.

Departments received training this year to move their goals and objectives to a higher level. The Budget & Performance Manager is leading the initiative to move departments from primarily workload indicators for their performance measures to those of efficiency and effectiveness as well. The reporting process for performance measurement will also be formalized, including public presentation.

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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)).

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.

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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.

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.

Introduction

The County will acknowledge pay-as-you-go financing as a significant capital financing source, but will ultimately determine the most appropriate financing structure for each capital project on an individual basis after examining all relevant factors of the project.

Debt Management

Capital projects financed through the issuance of bonds or lease financing agreements will be financed for a period not to exceed the expected useful life of the project.

The County will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.

The general obligation debt of the County will not exceed the legal limit of 8% of the assessed valuation of the taxable property of the County.

Total general fund debt service will not exceed the limits imposed and recommended by the Local Government Commission (LGC). As a guide, formulas established by the LGC and rating agencies will be closely monitored and appropriately applied.

The County will seek the best financing type for each financing need based on the following considerations: flexibility to meet the project needs, timing, tax or rate payer equity, and lowest interest cost.

The County will continue to strive for the highest possible bond rating to minimize the County's interest expenses.

The County's debt policy will be comprehensive and the County will not knowingly enter into any contracts creating significant unfunded liabilities.

Accounting/Financial Reporting Policy

The County will establish and maintain its accounting systems according to the North Carolina Local Budget and Fiscal Control Act. Financial systems will be maintained to monitor expenditures and revenues.

All records and reporting will be in accordance with Generally Accepted Accounting Principles. The basis of accounting within governmental

funds types is modified accrual. Under this method of accounting, revenue is recorded when measurable and available. All Enterprise Funds follow the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenditures are recorded when incurred.

The County will place emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurance regarding 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

Introduction

incoming cash and to move these moneys into interest earning accounts and investments.

All incoming funds will be deposited daily as required by law. Deposits will be made in such a manner as to receive credit for that day's interest.

The County will develop and maintain cash flow projections that allow the County to invest moneys for longer periods of time at higher rates of interest since yields usually increase for longer maturities.

Cash Disbursements

The County's objective is to retain moneys for investment for the longest appropriate period of time.

Disbursements will be made in advance of or on the agreed-upon contractual date of payment unless earlier payment provides a greater economic benefit to the County.

Inventories and supplies will be maintained at minimally appropriate levels for operations to increase cash availability for investment purposes.

For County checks, dual signatures will be required. Facsimile signatures will be safely stored and used when appropriate.

Investment Policy

It is the policy of the County to preserve capital and invest public funds in a manner which provides the highest investment return with the maximum security, while meeting the daily cash flow demands of the County and conforming to all state and local statutes governing the investment of public funds.

This investment policy applies to all financial assets in the County's investment portfolio except debt proceeds, which are accounted for and invested separately from other funds. These funds are accounted for in the County's Comprehensive Annual Financial Report.

The standard of prudence to be used by staff will be the "prudent person" rule. The "prudent person" concept discourages speculative transactions. It attaches primary significance to the preservation of capital and secondary

importance to the generation of income and capital gains. Authorized staff, if acting in accordance with written procedures and state statutes and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that these deviations are reported immediately and action is taken to control adverse developments.

The primary objectives, in priority order, of the County's investment activities will be: safety, liquidity, and yield.

Safety of principal is the foremost objective of the investment program. Investments of the County will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements which might be reasonably anticipated, through the use of structured maturities and marketable securities.

The County's investment portfolio will be designed with the objective of attaining a market rate of return while minimizing risk and retaining liquidity. North Carolina General Statute 159-25(a)6 delegates management responsibility for the investment program to the Finance Director. The Finance Director will establish and maintain written procedures for the operation of the investment program consistent with this investment policy. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director will be responsible for all transactions undertaken and will establish a system of controls to regulate the activities of subordinates.

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

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Employees and investment officials will disclose to the County Manager any material financial interests in financial institutions that conduct business within this jurisdiction, and they will further disclose any large personal financial/investment positions that could be related to the performance of the County's portfolio. Employees and officers will subordinate their personal investment transactions to those of the County, particularly with regard to the time of purchase and sales.

The Finance Director will maintain a list of financial institutions authorized to provide investment services. Authorized financial institutions will be selected by credit worthiness and must maintain an office in the State of North Carolina. These may include "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule). No public deposit will be made except in a qualified public depository as established by state laws.

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the Finance Director with the following: audited financial statements, proof of National Associations of Security Dealers Certifications, proof of state registrations, and certification of having read the County's investment policy.

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

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

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

Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, the Federal National Mortgage

Association, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.

Obligations of the State of North Carolina.

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

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

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

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

Participating shares in a mutual fund for local government investment, provided that the investments of the fund are limited to those qualifying for investment under this subsection and that said fund is certified by the Local Government Commission.

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

Repurchase agreements with respect to either obligations of the United States or obligations the principle of and the interest on which are guaranteed by the United States if entered into with a broker or dealer, as defined by the Securities Exchange Act of 1934, which is a dealer recognized as a primary dealer by a

Introduction

Federal Reserve Bank, or any commercial bank, trust company or national banking association, the deposits of which are insured by the Federal Deposit Insurance Corporation or any successor thereof.

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

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

To the extent possible, the County will attempt to match its investments with anticipated cash flow requirements. Beyond identified cash flow needs, investments will be purchased so that maturities are staggered to avoid undue concentration of assets in a single maturity range, however, the County will not directly invest in securities maturing more than five (5) years from the date of purchase. The County may collateralize its repurchase agreements using longer-dated investments not to exceed ten (10) years to maturity.

It is the County's full intent, at the time of purchase, to hold all investments until maturity to ensure the return of all invested principal dollars. However, economic or market conditions may change, making it in the County's best interest to sell or trade a security prior to maturity.

All moneys earned and collected from investments other than bond proceed earnings will be allocated quarterly to various fund amounts based on the quarter's average cash balance in each fund as a percentage of the entire pooled portfolio. Earnings on bond proceeds will be directly allocated to the same proceeds.

The Finance Director is charged with the responsibility of preparing a monthly investment

inventory report, which includes investment types, cost, market value, maturity date and yield. 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

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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, 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 5% 401K contribution for non-law enforcement employees, thus providing them the same benefit as mandated by the State for law enforcement employees.

Longevity: Continue to grandfather existing dollar amounts for any employee currently receiving longevity to keep the County's commitment to what was earned under the system the employee was hired under. Eliminate longevity programs from the point of 3/21/94 forward.

Merit Pay: Fund merit pay for employees based on performance (per merit pay scale and performance scores).

Employee Development Plan: Individualized plan of career development to be done jointly by 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 and the Tourism Fund. Those funds listed above that are not budgeted annually are included in the audited financial statements of the County.

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AMENDMENTS TO THE BUDGET ORDINANCE

Except as otherwise restricted by law, the Board may amend the budget ordinance at any time after the ordinance's adoption in any manner, so long as the ordinance, as amended, continues to satisfy the statutory requirements. However, except as otherwise provided in this section, no amendment may increase or reduce a property tax levy or in any manner alter a property taxpayer's liability, unless the board is ordered to do so by a court of competent jurisdiction, or by a State agency having the power to compel the levy of taxes by the Board.

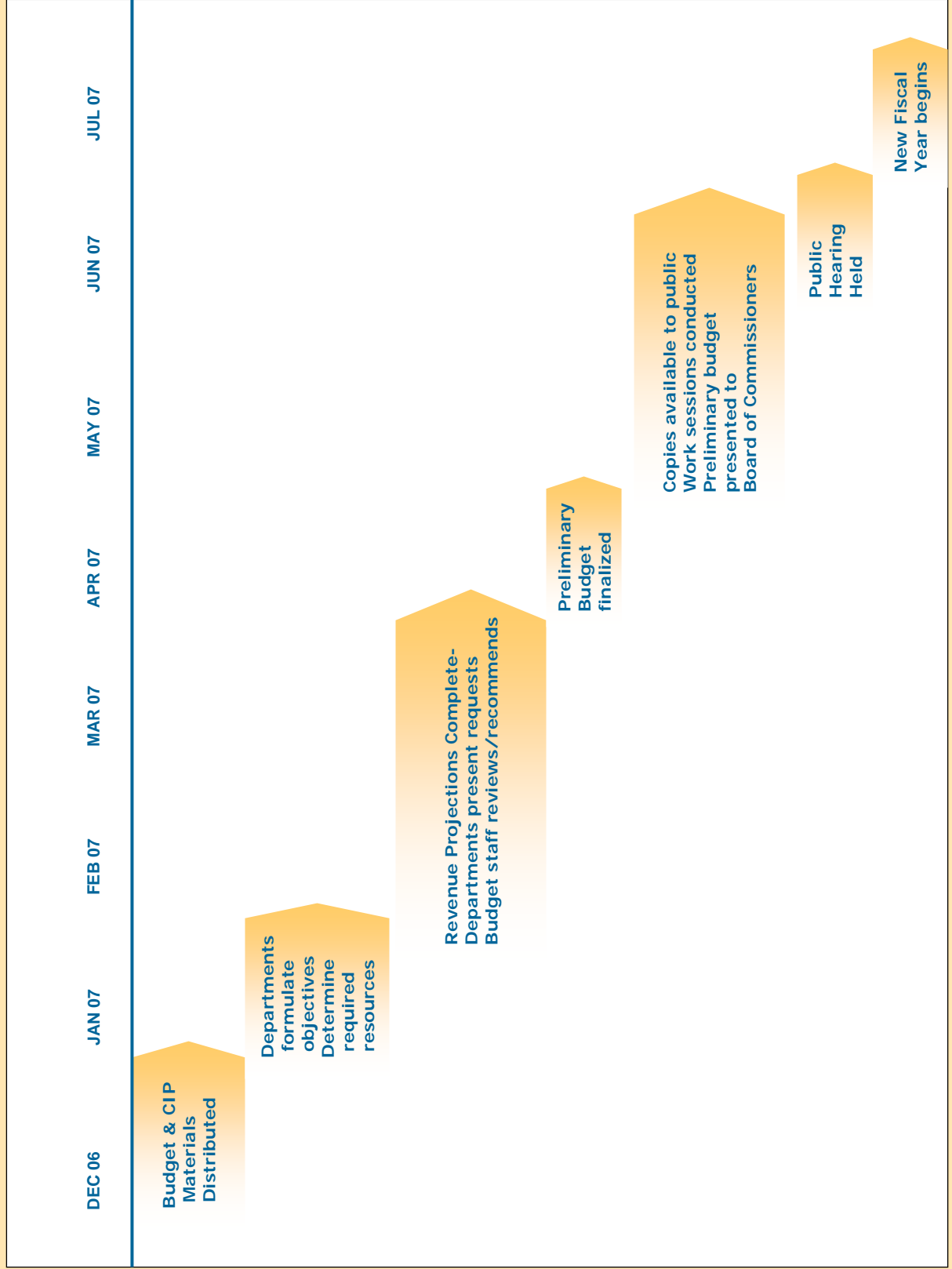
If after July 1, the County receives revenues that are substantially more or less than the amount anticipated, the Board may, before January 1 following adoption of the budget, amend the budget ordinance to reduce or increase the property tax levy to account for the unanticipated increase or reduction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

As allowed by statute, The Board has authorized the County Manager 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 not transfer any amounts between funds, nor is he allowed to transfer from any contingency appropriation within any fund without action of the Board of Commissioners.

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. Upon notification of funding decreases from state, federal, or grant sources, the Manager or Finance Officer may adjust budgets to match unless staffing is affected, in such case, Board approval would be required. All other changes require the special approval of the Board.

FY 2008 Budget Calendar



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 20	Department Requests Due
May 15	Community College and School System Requests Due
June 1	Board of Commissioners Receives Recommended Budget
June 30	Board of Commissioners Must Adopt Annual Budget

A public hearing must be advertised and held when the budget is presented to the Board of Commissioners.

FY 2008 Budget Process Calendar:

December	Budget and Capital Improvement Program (CIP) materials are distributed to all departments. Budget preparation materials are distributed to all departments.
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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 on May 21, 2007.

Budget work sessions will be held in late May and early June to review the preliminary budget.

The Board of Commissioners will hold a public hearing at a date to be determined in June and adopt the annual budget at their June 2007 meeting.

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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 principals (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:

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.

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.

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.

County Capital Reserve – This fund accounts for the accumulation of resources to be used specifically for designated board projects.

Cabarrus County Tourism Authority Expendable Fund – This fund accounts for the activities of tourism promotion in the County.

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 – 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.

Individual Fund Descriptions:

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

Expo Center Construction Fund – This fund accounts for the planning, design, and construction of the Cabarrus Arena and Events Center facility with county funds and certificates of participation.

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.

Introduction

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

Justice Center Construction Fund – This fund accounts for the planning, design, and construction of the Justice Center facility with county funds and certificates of participation.

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

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 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 Fund – This fund is 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' employees' 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 which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment 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.

Special Separation Allowance Pension Trust Fund – This fund accounts for the accumulation of contributions to and payments for retirees for the special allowance benefits.

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

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.

Introduction

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 2008 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 Message



May 21, 2007

To the Honorable Chairman and Cabarrus County Board of Commissioners:

Moving in to FY 2008, the county's departments continue to increase and enhance programs and services while holding the line on spending. The efficient and progressive manner in which the county departments operate is evidenced through a number of state and national recognitions received during the past year.

I expect this trend to continue with the addition of performance management for FY 2008. By implementing performance management, departments will tie in their goals, successes and performance measures with the overall goals of the county, as determined by the Board. This new measurement device will better ensure efficiency and accountability.

This year's budget and the five-year financial plan, however, give reason for concern by illustrating the considerable costs of growth. From FY 2008 to FY 2012, General Fund spending is expected to increase by about \$85 million, or nearly 49%. About 95% of that, or \$80.5 million, goes to increases in school operating expenses and new debt service requirements, mostly related to school construction. These two areas drive not only spending priorities, but also tax rates.

For FY 2008, the tax rate returns to 63 cents (up from 62.89 cents in FY 2007). The two largest areas of increase are school operational costs, up more than 17%, at \$6.61 million, and debt service, which increases by \$5.62 million. Together, these two increases alone account for 7% of the entire \$174 million General Fund budget.

This spending trend continues throughout the five-year planning period, which includes a Capital Improvement Plan (CIP) totaling nearly one-half billion dollars. Fourteen and one-half percent of the funding for the CIP, about \$71.7 million, comes from cash. The remainder is financed.

Recently, the county's two school systems requested about \$470 million over the next five years for new schools, additions and renovations. The CIP includes only those school construction projects that produce new "seats" for students. The cost of those 22 projects including financing costs (but not interest payments) totals \$373.4 million, producing 11,626 new seats.

Property revaluation occurs in FY 2009, but the tax rate will need to remain at 63 cents, primarily to pay for student growth and school construction. Holding the tax rate constant through the revaluation is equivalent to an 18% tax increase, on average. The following three years require tax increases of 8 cents, 4.5 cents and 6 cents, respectively, to support student population growth and school construction. That's an 18.5 cents tax increase on top of an 18% increase from revaluation.

This trend of rapidly escalating spending on school operational costs and debt service for new school construction is expected to continue after the five-year planning period. Current projections show the need for at least seven new schools and one expansion for the next five-year period beginning in 2013.

Budget Message

There is no single way to moderate this trend of steadily increasing population and taxes, but there are several steps that, taken together, might have the desired effect:

1. Increase the amount of the voluntary school adequacy mitigation payments.
2. Encourage the municipalities to place considerable limits on utility extensions.
3. Maximize the amount of land zoned for employment purposes and reduce the amount zoned residential across all jurisdictions.
4. Consider placing annual caps on residential development across the entire county.
5. Consider reducing permitted residential densities in targeted areas across all jurisdictions.

Plans are under way to bring together elected officials representing all local governments in the county for a summit on growth to address these issues and come to a consensus on ways to handle growth countywide. Hopefully, this summit will be fruitful and some or all of the five steps described above will be implemented.

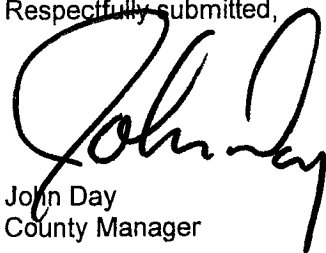
This budget, along with its five-year financial plan and CIP, fulfills the county's obligations and meets the critical needs of its citizens. It does not, however, include funding for the Kannapolis City Council's request for \$150 million from Cabarrus County over 25 years for municipal infrastructure improvements and beautification projects. If the Board of Commissioners desires to grant the city council's request, it may do so in one of three ways, or in any combination of them:

1. Raise taxes above the proposed levels found in this document.
2. Cut funding for school operations or school construction.
3. Cut funding for county programs.

In addition to the five-year financial plan and CIP, a concise summary of expenditures and revenues for FY 2008 begins on page 25. Thorough descriptions of county programs, services and expenses may be found in the program summaries, which begin on page 121. The county staff and I look forward to assisting you in reviewing this information.

I appreciate the efforts of the many people who contributed to the preparation of this document and offer them my sincere gratitude. I especially want to thank Deputy County Managers Pam Dubois and Mike Downs, Budget & Performance Manager Loretta Lee and Budget Analyst Becky Crabtree for their considerable efforts.

Respectfully submitted,



John Day
County Manager

NOTE: This Budget Message is as presented prior to final approval by the Board. The final adopted budget totaled over \$181 million with the General Fund at \$176 million.

Budget Summary

Cabarrus County appropriates budgets for the following funds: General Fund, Solid Waste Management (Landfill) Fund, the Arena and Events Center Fund and the Tourism 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 2008 budget totals \$181,295,517. This total represents an decrease of \$4.8 million, or 2.61% below the FY 2007 budget as amended.

General Fund expenditures are budgeted at \$176,183,892, a 2.15% decrease over the FY 2007 amended budget.

The Solid Waste Management (Landfill) Fund budget totals \$1,579,556, a decrease of 49.27% below the current year's amended budget. The decrease is due primarily to the landfill expansion

project in FY 2007. Capital items budgeted in FY 2008 include a packer truck for school recycling, improvements at the scale house and entrance to the landfill, and equipment such as a tractor, bush-hog and scraper.

Expenditures in the Arena and Events Center Fund are reduced to \$1,604,331, or approximately 2.49% 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.

The Tourism Fund's budgeted expenditures increase this year by 44.84% to \$1,927,738. This increase is due to the expansion of marketing programs by the Convention & Visitor's Bureau in relation to additional revenues available with the completion this year of the Embassy Suites which houses the new Concord Convention Center.

REVENUE SUMMARY

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

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.

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, a slight increase from the tax rate of \$0.6289 in effect for FY 2007. Total taxable property, excluding motor vehicles, is estimated at \$14,723,673,011, an increase of 5.39%. Motor

vehicle taxable value increased 5.85% to \$1,413,651,989. 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 89.47% was applied to tax calculations on motor vehicles and 98.67% on all other property.

Property tax revenues, excluding motor vehicles, are estimated at \$91,525,443 or 5.8% over FY 2007. Motor vehicle taxes have been budgeted at \$7,808,841 or an 11.5% increase from FY 2007.

Property tax revenues are 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. 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. The revaluation of real property, required by

Budget Summary

State statute every eight (8) years, was completed in 2004. Cabarrus County conducts revaluations every four (4) years, rather than the maximum eight years. The next revaluation of real property is scheduled for 2008, which would impact the FY 2009 budget. Cabarrus County has maintained continuous growth in base through economic development and revaluation even though the North Carolina State Legislature removed property and business inventories from the taxable base after 1988.

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 \$101,047,434, which represents an 6.0% increase above the FY 2007 budget. These revenues account for 55.74% of total revenue in the FY 2008 budget.

Other Taxes

Overall, revenues from other taxes are projected at \$39,677,610, an increase of 11.70% over FY 2007. This category consists primarily of sales taxes, but also includes cable franchise fees, gross receipts tax, disposal tax on white goods, and 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 Board enacted a third one-half cent (1/2 cent) sales tax (Article 44), effective July 1, 2003. Article 44 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.

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. The County typically collects more sales tax than budgeted. Other revenues in this category are estimated using state estimates and historical trends.

Total sales tax is budgeted at \$37,215,412, a 9.8% increase above FY 2007. The increase is attributable to two 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.

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 in the Tourism Fund. All budget estimates are based on current and prior year actual collections. This category comprises 21.89% of total revenues.

Intergovernmental Revenues

This category represents 9.91% 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 2008 budget of \$17,979,801 reflects a 1.94% decrease below the current year amended budget. The largest revenue source in this category is state and federal assistance for the Department of Social Services. Currently, all Intergovernmental Revenues are budgeted in the General Fund.

Permits and Fees

Permit and fee revenues are anticipated to rise 19.52%, to \$7,960,400. Revenues generated within this category are primarily attributable to two sources: Register of Deeds fees for the recording and dissemination of records are projected to increase from \$3.0 million to \$3.4 million and Construction Standards building

Budget Summary

inspection fees are projected to increase from \$3.3 million to \$4.0 million. Construction Standards is also implementing a 3% technology fee for all fee/permits which is estimated at \$125,000. 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 4.39% 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. 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. In a growing community such as Cabarrus whose building permits continue to increase each year, it benefits the County to look at both historical trends plus current activity. Both of these factors contribute 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, Pit Pass sales, 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 \$11,119,098, a 4.40% decrease from the amended FY 2007 budget. Some of this decrease is a result of decreased Landfill tipping fees associated with the demolition of the former Pillowtex site, which has now been completed. This category makes up

6.13% 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 decrease 12.23% below FY 2007 budgeted levels to \$1,526,500, equivalent to 0.84% of the total budget.

This revenue estimate is based on idle funds of the County and the market rate of interest earned. The interest rate has improved over the past several years, however, 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 from the sale of fixed assets. The FY 2008 budget for miscellaneous revenues totals \$129,040 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 \$1,864,634 or 1.03% of the budget. This category includes interfund transfers and fund balance appropriations. In the General Fund, \$67,413 is projected as a contribution from the E911 Fund to finance the GIS Addressing Coordinator position and \$845,000 is from a Capital Project Fund for funding of school buses is the annual capital outlay. The Landfill Fund anticipates using \$60,322 of fund balance for capital improvements. The Arena Fund is projected to

Budget Summary

receive a contribution of \$100,000 from the Tourism Fund and \$852,221 from the General Fund.

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).

In this year's budget, there are no appropriations of fund balance. Estimated unreserved fund balance on June 30, 2007 is expected to be 18.93% of General Fund expenditures. The following chart shows estimated FY 2008 fund balance information for all appropriated funds.

CHANGES IN UNRESERVED FUND BALANCE

Fund	Estimated Fund Balance 06/30/07	Revenue	Transfers In	Transfers Out	Expenditures	Projected Fund Balance 06/30/08	Changes in Fund Balance
General	33,547,505	174,255,541	0	7,854,531	166,401,010	33,547,505	0
Landfill	2,909,452	1,579,556	0	0	1,579,556	2,909,452	0
Arena	253,911	652,110	952,221	0	1,604,331	253,911	0
Tourism	479,154	1,927,738	0	100,000	1,827,738	479,154	0

Budget Summary

EXPENDITURE SUMMARY

FY 2008 expenditures total \$181,295,517, a 2.61% decrease from amended FY 2007 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.

In accordance with the existing Cabarrus County Personnel Management Policy, wages are increased by 2.5%, based on the Consumer Price Index (CPI) as published for December 2006. Employer's health insurance contribution increased by 15%.

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, County Manager, Communications and Outreach, Risk Management/ Wellness, Human Resources, Tax Collection and Administration, Board of Elections, Register of Deeds, Finance, Information Services, and General Services. Spending in this service area is expected to increase 11.71% above FY 2007 amended levels to \$16,263,689. General Government spending comprises 8.97% of the total budget.

Programs experiencing significant increases during FY 2008 include the Board of Elections due to the number of anticipated elections to be held this year; Grounds Maintenance due to costs of equipment and maintaining new soccer fields; and Fleet Maintenance due to implementation of a vehicle replacement program incorporated into this service area.

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 2008

budget of \$5,477,257 represents a 0.65% decrease below amended FY 2007 levels. The budget for Culture and Recreation equals 3.02% 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 Non-Emergency Transportation. Budgeted expenditures for FY 2008 total \$22,120,875, or a 4.56% increase beyond funded FY 2007 levels. New positions to staff a Harrisburg EMS station and additional positions in the Sheriff's department comprise most of the increase. Public Safety spending equates to approximately 12.20% 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, Economic Development Incentives and Tourism. Spending within this service area is projected to increase approximately 22.83% to \$4,186,129. This increase is attributed to economic development incentive grants and the increased Tourism budget for new positions and marketing activities. This budget accounts for approximately 2.31% of total funding for FY 2008.

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 \$38,892,594, Human Services accounts for 21.45% of the proposed spending in FY 2008. This spending level represents a

Budget Summary

decrease of 0.85% below current year amended totals. The Human Services service area incorporates Veterans Services, Transportation, Cooperative Extension Service, Mental Health, Social Services and Aging.

Environmental Protection

Environmental Protection services provide for environmental safety and quality and includes the departments of Soil & Water and Solid Waste Management. This service area accounts for only approximately 1.00% of the total budget. There is a 45.48% decrease over last year due to completion of capital improvements to the Construction and Demolition Debris Landfill that occurred in FY 2007.

Education / School Debt

By far the largest service area within the budget is Education/School Debt. This service area funds two public school systems and one community college. It also funds debt associated with the acquisition and construction of capital assets for the school systems and the community college. Total spending within this function is budgeted at \$73,308,876 which represents 40.44% of all budgeted FY 2008 spending. This funding level represents an increase of 12.90% above current year funding, primarily due to increased student enrollment in both school systems.

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 2008 budget for Other Programs is proposed to decrease by approximately 60.90% to \$11,898,524. This decrease is due primarily to the transfer of over \$11.4 million from the General Fund to Capital Reserve in FY 2007. Capital improvement items budgeted include a tax software package, Frank Liske Park improvements, Concord Library roof replacement, 800 MHz radios, a radio paging system for the Sheriff's dispatch, and renovations to the Social Services lobby.

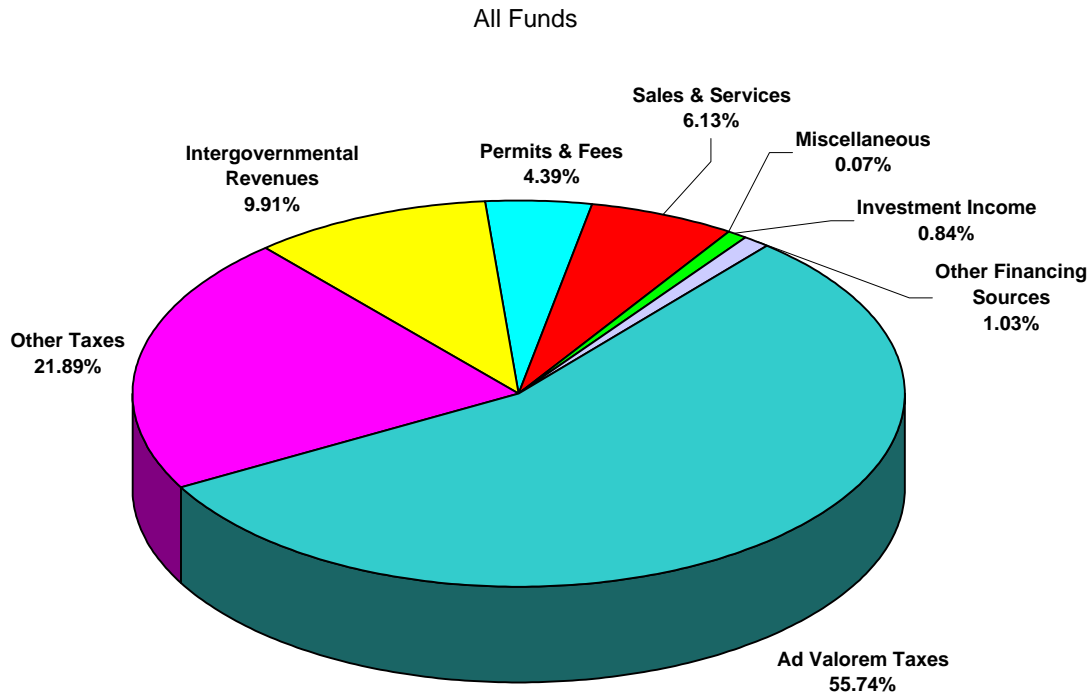
This service area accounts for 6.56% of FY 08 funding.

Other Debt Service

The Other Debt Service functional area accounts for principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$7,329,100 represents 4.04% of the FY 2008 budget, and is a 104.10% increase from the current amended budget. This increase is due to debt on the new Sheriff's Administration and Jail annex building beginning this year.

Budget Summary

FY 2007-08 REVENUES BY SOURCE

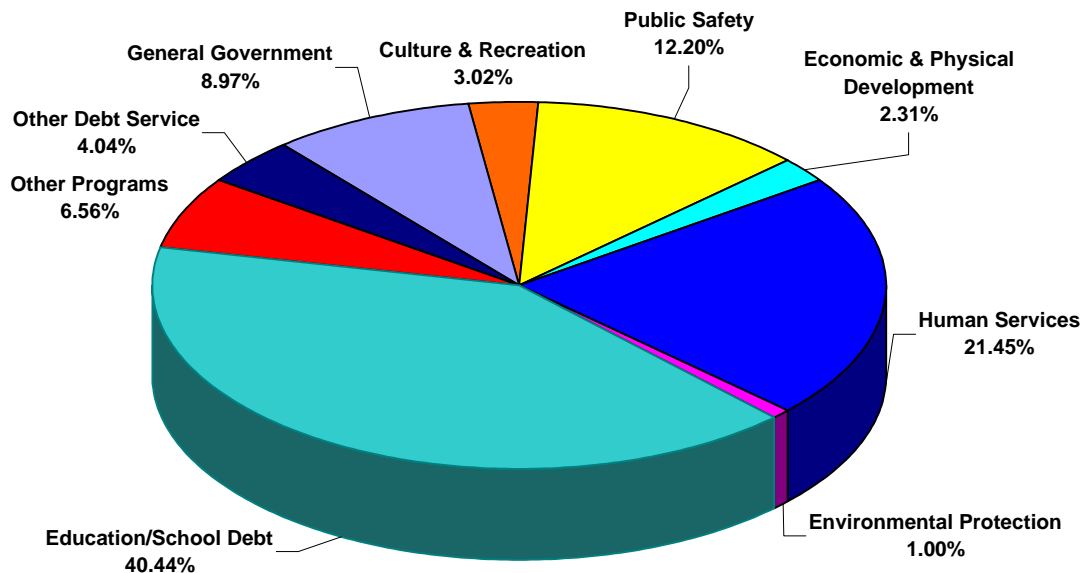


AD VALOREM TAXES: Revenues derived from property tax	\$ 101,047,434
OTHER TAXES: Tax revenues distributed to the County that are collected for sales taxes, cable franchise fees, etc.	39,677,610
INTERGOVERNMENTAL REVENUES: State and federal grant moneys received in support of County programs, and revenues collected from other governmental units that are not grant related	17,970,801
PERMITS & FEES: Fees collected for various services or privileges performed or approved by the governmental unit	7,960,400
SALES & SERVICES: Fees collected by various departments for goods or services rendered to the public, other departments, or other governments	11,119,098
INVESTMENT INCOME: Revenues earned on idle moneys held by the County for investment	1,526,500
MISCELLANEOUS: Revenue collected for various activities of the County that are not specific in nature	129,040
OTHER FUNDING SOURCES: Includes interfund transfers and fund balance appropriations	<u>1,864,634</u>
TOTAL REVENUE	\$ 181,295,517

Budget Summary

FY 2007-08 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	\$	16,263,689
CULTURE & RECREATION: Expenditures to provide County residents opportunities and facilities for cultural, recreational and educational programs		5,477,257
PUBLIC SAFETY: Services provided by the County for the safety and security of the public		22,120,875
ECONOMIC & PHYSICAL DEVELOPMENT: Services that provide for the orderly planning of growth and development within the County, along with efforts to drive economic growth		4,186,129
HUMAN SERVICES: Expenditures for the purpose of promoting the general health and well being of individuals within the community		38,892,594
ENVIRONMENTAL PROTECTION: Services that provide for environmental quality and safety		1,818,473
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		73,308,876
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		11,898,524
OTHER DEBT SERVICE: Funds principal and interest payments on debt (other than school debt) for the acquisition and construction of capital assets		7,329,100
TOTAL EXPENDITURES	\$	181,295,517

Budget Summary

REVENUE BY FUND

GENERAL FUND	Actual FY 06	Amended FY 07	Adopted FY 08	Percent Change
Ad Valorem Taxes	92,563,868	95,284,017	101,047,434	6.0%
Other Taxes	31,315,152	34,435,226	37,745,412	9.6%
Intergovernmental Revenue	17,987,350	18,326,959	17,960,801	-2.0%
Permits & Fees	7,418,787	6,642,844	7,935,400	19.5%
Sales & Services	9,842,864	9,329,626	8,965,542	-3.9%
Investment Income	2,202,410	1,726,091	1,500,000	-13.1%
Miscellaneous	497,842	655,021	116,890	-82.2%
Fund Balance Appropriated	-	13,600,228	-	-100.0%
Other Financing Sources	561,664	59,596	912,413	1431.0%
TOTAL REVENUE - GENERAL FUND	162,389,937	180,059,608	176,183,892	-2.2%

LANDFILL FUND	Actual FY 06	Amended FY 07	Adopted FY 08	Percent Change
Intergovernmental Revenue	-	-	10,000	100.0%
Other Taxes	45,086	55,000	55,000	0.0%
Permits & Fees	10,478	17,500	25,000	42.9%
Sales & Services	2,857,653	1,710,832	1,489,556	-12.9%
Interest on Investments	234,795	-	-	-
Miscellaneous	-	311,185	-	-100.0%
Fund Balance Appropriated	-	1,018,926	-	-100.0%
TOTAL REVENUE - LANDFILL FUND	3,148,012	3,113,443	1,579,556	-49.3%

ARENA FUND	Actual FY 06	Amended FY 07	Adopted FY 08	Percent Change
Sales & Services	496,922	567,439	634,000	11.7%
Interest on Investments	24,303	-	13,000	100.0%
Miscellaneous	8,241	7,000	5,110	-27.0%
Fund Balance Appropriated	-	162,468	-	-100.0%
Other Financing Sources	800,000	908,447	952,221	4.8%
TOTAL REVENUE - ARENA FUND	1,329,466	1,645,354	1,604,331	-2.5%

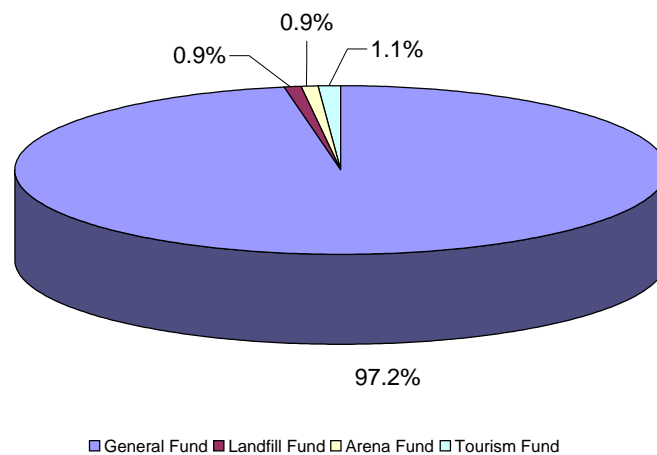
TOURISM FUND	Actual FY 06	Amended FY 07	Adopted FY 08	Percent Change
Other Taxes	1,118,527	1,030,590	1,877,198	82.1%
Sales & Services	22,646	23,026	30,000	30.3%
Interest on Investments	31,653	13,100	13,500	3.1%
Miscellaneous	274	-	7,040	100.0%
Fund Balance Appropriated	-	264,268	-	-100.0%
Other Financing Sources	-	-	-	-
TOTAL REVENUE - TOURISM FUND	1,173,100	1,330,984	1,927,738	44.8%
TOTAL REVENUE - ALL FUNDS	168,040,515	186,149,389	181,295,517	-2.6%

Budget Summary

REVENUE BY FUND

Revenue Classification	FY 2006 Actual	FY 2007 Amended	FY 2008 Adopted				TOTAL
			General Fund	Landfill Fund	Arena Fund	Tourism Fund	
Ad Valorem taxes	92,563,868	95,284,017	101,047,434	-	-	-	101,047,434
Other Taxes	32,478,765	35,520,816	37,745,412	55,000	-	1,877,198	39,677,610
Intergovernmental Revenues	17,987,350	18,326,959	17,960,801	10,000	-	-	17,970,801
Permits & Fees	7,429,265	6,660,344	7,935,400	25,000	-	-	7,960,400
Sales & Services	13,220,085	11,630,923	8,965,542	1,489,556	634,000	30,000	11,119,098
Miscellaneous	506,357	973,206	116,890	-	5,110	7,040	129,040
Investment Income	2,493,161	1,739,191	1,500,000	-	13,000	13,500	1,526,500
Other Financing Sources	1,361,664	16,013,933	912,413	-	952,221	-	1,864,634
TOTAL REVENUE	168,040,515	186,149,389	176,183,892	1,579,556	1,604,331	1,927,738	181,295,517

FY 2007-08 REVENUE BY FUND



Budget Summary

SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

	Actual FY 06	Amended FY 07	Adopted FY 08	Percent Change	Percent of Total
<u>General Government</u>					
Board of Commissioners	339,752	361,227	365,310	1.13%	0.20%
Legal	329,047	318,845	589,251	84.81%	0.33%
County Manager	373,384	387,098	386,022	-0.28%	0.21%
Communications & Outreach	197,447	414,006	377,379	-8.85%	0.21%
Risk Management / Wellness	76,562	176,660	212,353	20.20%	0.12%
Human Resources	334,199	435,090	406,961	-6.47%	0.22%
Tax Collector	696,524	741,621	790,440	6.58%	0.44%
Tax Administration	1,792,857	2,052,065	2,198,590	7.14%	1.21%
Board of Elections	440,198	645,490	853,176	32.17%	0.47%
Register of Deeds	730,446	761,537	790,944	3.86%	0.44%
Finance	780,806	862,031	905,939	5.09%	0.50%
Information Technology Services	2,096,728	2,516,900	2,597,155	3.19%	1.43%
Grounds Maintenance	794,572	821,748	1,192,943	45.17%	0.66%
General Services Administration	790,125	859,197	879,419	2.35%	0.49%
Street Sign Maintenance	101,254	143,807	166,410	15.72%	0.09%
Building Maintenance	1,211,694	1,747,250	1,627,360	-6.86%	0.90%
Facility Services	957,868	1,010,207	1,174,254	16.24%	0.65%
Fleet Maintenance	299,680	304,315	749,783	146.38%	0.41%
TOTAL	12,343,143	14,559,094	16,263,689	11.71%	8.97%
<u>Cultural & Recreational</u>					
Libraries	2,452,688	2,561,855	2,640,591	3.07%	1.46%
Parks	1,084,140	1,305,617	1,232,335	-5.61%	0.68%
County Fair	442,669	561,038	631,636	12.58%	0.35%
Arena & Events Center	906,149	1,084,316	972,695	-10.29%	0.54%
TOTAL	4,885,646	5,512,826	5,477,257	-0.65%	3.02%
<u>Public Safety</u>					
Sheriff	7,412,499	7,807,940	8,672,430	11.07%	4.78%
Jail	4,275,680	4,983,783	4,645,635	-6.78%	2.56%
Animal Control	652,399	689,384	707,629	2.65%	0.39%
Courts	358,096	310,986	396,290	27.43%	0.22%
Construction Standards	1,301,378	1,530,693	1,667,753	8.95%	0.92%
Emergency Management	814,585	1,098,889	903,142	-17.81%	0.50%
Emergency Medical Services	4,090,846	4,562,469	4,951,376	8.52%	2.73%
Non Emergency Transportation	218,973	171,400	176,620	3.05%	0.10%
TOTAL	19,124,456	21,155,544	22,120,875	4.56%	12.20%
<u>Economic & Physical Development</u>					
Commerce	531,969	590,283	589,125	-0.20%	0.32%
Community Development	236,181	413,996	320,214	-22.65%	0.18%
Environmental Protection	187,886	199,115	238,999	20.03%	0.13%
Zoning Administration	179,040	184,136	202,233	9.83%	0.11%
Economic Development Incentive	3,388,880	689,424	907,820	31.68%	0.50%
Tourism	1,117,965	1,330,984	1,927,738	44.84%	1.06%
TOTAL	5,641,921	3,407,938	4,186,129	22.83%	2.31%

Budget Summary

SUMMARY OF EXPENDITURES BY SERVICE AREA ALL FUNDS

	Actual FY 06	Amended FY 07	Adopted FY 08	Percent Change	Percent of Total
<u>Human Services</u>					
Veterans Service	184,248	187,792	194,572	3.61%	0.11%
Transportation	1,482,356	1,692,830	2,029,679	19.90%	1.12%
Mental Health	713,120	721,839	708,195	-1.89%	0.39%
Cooperative Extension Service	506,313	574,269	390,942	-31.92%	0.22%
Social Services	31,689,550	34,231,148	33,804,808	-1.25%	18.65%
Aging	1,361,734	1,818,276	1,764,398	-2.96%	0.97%
TOTAL	35,937,321	39,226,154	38,892,594	-0.85%	21.45%
<u>Environmental Protection</u>					
Soil & Water	185,992	222,271	238,917	7.49%	0.13%
Solid Waste Management	1,279,281	3,113,442	1,579,556	-49.27%	0.87%
TOTAL	1,465,273	3,335,713	1,818,473	-45.48%	1.00%
<u>Education/School Debt</u>					
Schools, Current Expense	34,676,399	38,161,349	44,772,810	17.33%	24.70%
Schools, Capital Outlay	2,544,582	4,106,224	3,945,000	-3.93%	2.18%
School Debt/Principal and Interest	21,273,769	20,212,081	21,881,754	8.26%	12.07%
RCCC/Current Expense	1,335,400	1,570,473	1,858,004	18.31%	1.02%
RCCC/Principal and Interest	910,803	880,922	851,308	-3.36%	0.47%
TOTAL	60,740,953	64,931,049	73,308,876	12.90%	40.44%
<u>Other Programs</u>					
Non-Departmental	564,368	1,103,449	2,442,969	121.39%	1.35%
Capital Improvement Projects	211,499	1,685,556	1,582,472	-6.12%	0.87%
Contributions to Other Funds	11,758,162	25,770,947	5,970,157	-76.83%	3.29%
Contributions to Other Agencies	1,925,205	1,870,142	1,902,926	1.75%	1.05%
TOTAL	14,459,234	30,430,094	11,898,524	-60.90%	6.56%
<u>Other Debt Service</u>					
Principal and Interest	2,725,907	3,590,976	7,329,100	104.10%	4.04%
TOTAL	2,725,907	3,590,976	7,329,100	104.10%	4.04%
GRAND TOTAL	157,323,854	186,149,388	181,295,517	-2.61%	100.00%

Budget Summary

PROGRAM FUNDING MATRIX

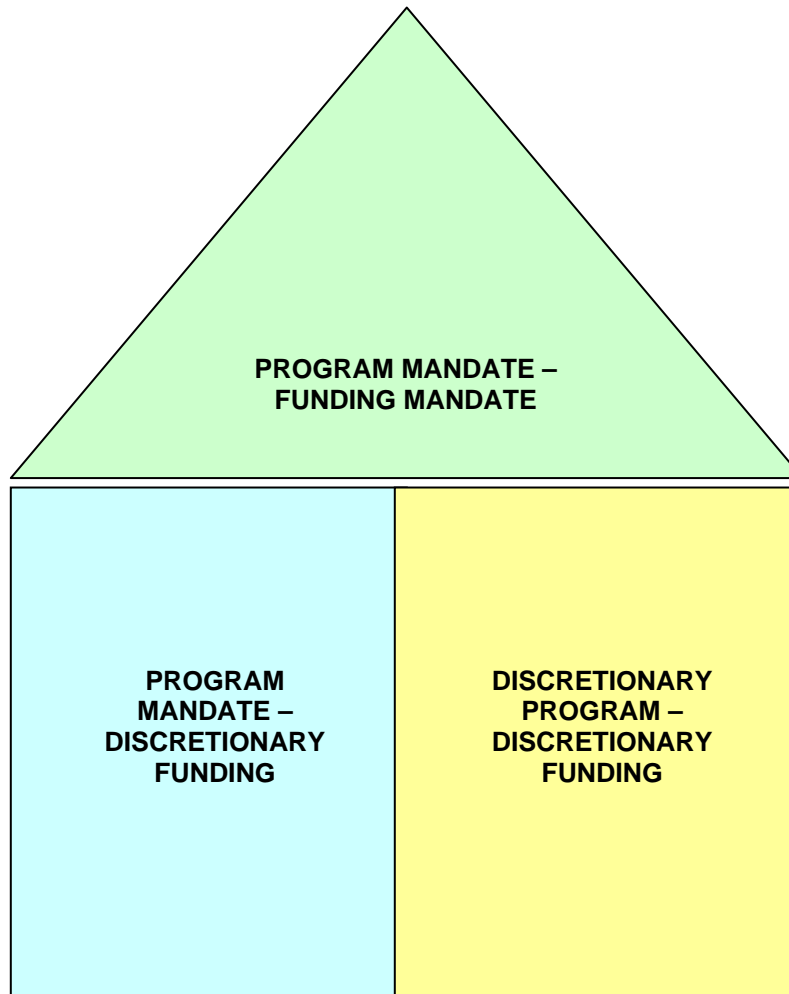
The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

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

<div> <div></div> Mandated service & dollars <div></div> Mandated service - discretionary dollars <div></div> No mandate - discretionary service & dollars </div>					
Mandated / Discretionary	Program	FY 2008 Total Cost	County Cost	Other Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	13,000	13,000	0	
Mandated	Social Services-Child Day Care	5,644,194	0	5,644,194	
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,965,370	2,138,588	826,782	
Mandated	Social Services-Medicaid Assistance	6,694,909	6,694,909	0	
Mandated	Social Services-Special Assistance for Adults	1,367,031	1,367,031	0	
Mandated	Separation Allowance for Law Enforcement	340,536	340,536	0	
Mandated	Unemployment Compensation	58,000	58,000	0	
Mandated	Education-Debt Service	22,833,062	22,833,062	0	
Mandated	Other Debt Service	7,229,100	7,229,100	0	
	Total Mandatory Service/Mandatory Funding	47,145,202	40,674,226	6,470,976	26.76%
Mandated	Board of Commissioners	365,310	365,310	0	
Mandated	Board of Elections	853,176	853,176	0	
Mandated	Commerce-Construction Standards	1,667,753	1,667,753	0	
Mandated	Commerce-Environmental Protection	238,999	238,999	0	
Mandated	Contribution to Cabarrus Health Alliance	4,019,488	4,019,488	0	
Mandated	Courts-General Services Administration	396,290	-65,710	462,000	
Mandated	Education-Capital Outlay	3,945,000	3,945,000	0	
Mandated	Education-Current Expense	46,630,814	46,630,814	0	
Mandated	Emergency Management	903,142	878,142	25,000	
Mandated	EMS	4,951,376	4,951,376	0	
Mandated	Finance	905,939	905,939	0	
Mandated	General Services - Street Sign Maintenance	166,410	166,410	0	
Mandated	Jail	4,645,635	4,645,635	0	
Mandated	Legal	589,251	589,251	0	
Mandated	Medical Examiner	75,000	75,000	0	
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	708,195	686,455	21,740	
Mandated	Register of Deeds	790,944	790,944	0	
Mandated	Sheriff	8,672,430	8,497,430	175,000	
Mandated	Social Services-Administration	2,402,047	2,330,338	71,709	
Mandated	Social Services-Adult & Family Services	1,856,320	1,070,134	786,186	
Mandated	Social Services-Child Support Services	1,173,954	-88,868	1,262,822	
Mandated	Social Services-Child Welfare Services	4,950,826	1,448,329	3,502,497	
Mandated	Social Services-Economic Services	3,500,209	908,262	2,591,947	
Mandated	Social Services-Emergency Assistance	499,383	310,000	189,383	
Mandated	Soil & Water Conservation District & Watershed Prot.	238,917	208,917	30,000	
Mandated	Tax Assessor, land records, appraisal	2,198,590	2,198,590	0	
Mandated	Tax Collector Administration	790,440	790,440	0	
Mandated	Transportation Services - Medicaid Transport	2,029,679 *	1,207,493	822,186	
	Total Mandatory Service/Discretionary Funding	100,165,517	90,225,047	9,940,470	56.85%

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

<div> <div></div> Mandated service & dollars <div></div> Mandated service - discretionary dollars <div></div> No mandate - discretionary service & dollars </div>					
Mandated / Discretionary	Program	FY 2008 Total Cost	County Cost	Other Cost	% of Total Budget
Discretionary	Aging-In-Home Services	188,822	21,846	166,976	
Discretionary	Aging-Nutrition	436,589	286,438	150,151	
Discretionary	Aging-Senior Services	1,138,987	866,311	272,676	
Discretionary	Animal Control	707,629	707,629	0	
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	62,123	0	62,123	
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	45,529	0	45,529	
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	32,738	8,967	23,771	
Discretionary	Cabarrus Juvenile Crime Prevention-Wraparound	25,177	0	25,177	
Discretionary	Capital Improvement Program	1,582,472	1,582,472	0	
Discretionary	Commerce-Community Development	320,214	197,647	122,567	
Discretionary	Commerce-Economic Development Incentive Grants	907,820	907,820	0	
Discretionary	Commerce-Planning-Subdivision & Zoning Control	791,358	791,358	0	
Discretionary	Communications & Outreach	377,379	377,379	0	
Discretionary	Contributions to Other Funds-Arena Fund	852,221	852,221	0	
Discretionary	Contributions to Other Funds-Capital Projects	712,912	712,912	0	
Discretionary	Contributions to Other Funds-CDBG	45,000	45,000	0	
Discretionary	Cooperative Extension	390,942	390,942	0	
Discretionary	County Manager	386,022	386,022	0	
Discretionary	EMS - Non-Emergency Transport	176,620	176,620	0	
Discretionary	Forestry Service	51,410	51,410	0	
Discretionary	General Services-Grounds Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	5,623,759	5,571,999	51,760	
Discretionary	Human Resources	406,961	406,961	0	
Discretionary	Information Services	2,597,155	2,591,805	5,350	
Discretionary	Libraries	2,640,591	2,448,184	192,407	
Discretionary	Non-Departmental-Revenue		-64,500	64,500	
Discretionary	Non-Departmental-Contingency	554,977	554,977	0	
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	634,176	634,176	0	
Discretionary	Non-Departmental-Salary Adjustments	849,000	849,000	0	
Discretionary	Non-Departmental-Consultants	200,000	200,000	0	
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000	0	
Discretionary	Non-Departmental-Adequate Public Facilities Reimb.	96,816	96,816	0	
Discretionary	Other Contributions-Arts Council	26,000	26,000	0	
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000	0	
Discretionary	Other Contributions-Criminal Justice Partnership	124,449	0	124,449	
Discretionary	Other Contributions-Economic Development Corp	438,000	438,000	0	
Discretionary	Other Contributions-Sales Tax Fire Districts	870,000	870,000	0	
Discretionary	Other Contributions-Special Olympics	52,500	52,500	0	
Discretionary	Parks	1,232,335	1,232,335	0	
Discretionary	Public Assistance - Veterinarian Services	12,000	12,000	0	
Discretionary	Risk Management/Wellness	212,353	212,353	0	
Discretionary	Social Services-Adult Day Care	79,929	9,991	69,938	
Discretionary	Social Services-Community Alternatives Program (CAP)	2,645,636	2,481,199	164,437	
Discretionary	Veterans Services	194,572	192,572	2,000	
	Total Discretionary Service/Discretionary Funding	28,873,173	27,329,362	1,543,811	16.39%
	GRAND TOTAL GENERAL FUND	176,183,892	158,228,635	17,955,257	100.00%
* Total includes mandated as well as discretionary services					

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

<div> <div></div> Mandated service & dollars <div></div> Mandated service - discretionary dollars <div></div> No mandate - discretionary service & dollars </div>								
Mandated / Discretionary	Program	FY 2008 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	365,310	365,310			365,310	-	0.0023
Mandated	Board of Elections	853,176	853,176	109,949		743,227	-	0.0048
Mandated	Finance	905,939	905,939	265,205		640,734	-	0.0041
Mandated	General Services - Street Sign Maintenance	166,410	166,410	5,000		161,410	-	0.0010
Mandated	Legal	589,251	589,251			589,251	-	0.0038
Mandated	Register of Deeds	790,944	790,944	3,446,000		-2,655,056	-	(0.0170)
Mandated	Tax Assessor, land records, appraisal	2,198,590	2,198,590	3,000		2,195,590	-	0.0141
Mandated	Tax Collector Administration	790,440	790,440	286,000	80,000	424,440	-	0.0027
Discretionary	Capital Improvement Program	1,582,472	1,582,472			1,582,472	-	0.0102
Discretionary	Communications & Outreach	377,379	377,379		450,000	-72,621	-	(0.0005)
Discretionary	County Manager	386,022	386,022			386,022	-	0.0025
Discretionary	General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	5,623,759	5,571,999	232,223		5,339,776	51,760	0.0343
Discretionary	Human Resources	406,961	406,961			406,961	-	0.0026
Discretionary	Information Services	2,597,155	2,591,805	81,913		2,509,892	5,350	0.0161
Discretionary	Risk Management/Wellness	212,353	212,353	775		211,578	-	0.0014
Total		17,846,161	17,789,051	4,430,065	530,000	12,828,986	57,110	0.0823
CULTURE & RECREATION								
Discretionary	Libraries	2,640,591	2,448,184	99,000		2,349,184	192,407	0.0151
Discretionary	Parks	1,232,335	1,232,335	213,900		1,018,435	-	0.0065
Total		3,872,926	3,680,519	312,900		3,367,619	192,407	0.0216
PUBLIC SAFETY								
Mandated	Commerce-Construction Standards	1,667,753	1,667,753	4,086,000		-2,418,247	-	(0.0155)
Mandated	Courts-General Services Administration	396,290	-65,710	600		-66,310	462,000	(0.0004)
Mandated	Emergency Management	903,142	878,142	35,500		842,642	25,000	0.0054
Mandated	EMS	4,951,376	4,951,376	2,500,500		2,450,876	-	0.0157
Mandated	Jail	4,645,635	4,645,635	218,000		4,427,635	-	0.0284
Mandated	Sheriff	8,672,430	8,497,430	1,121,000		7,376,430	175,000	0.0473
Discretionary	Animal Control	707,629	707,629	14,000		693,629	-	0.0045
Discretionary	EMS - Non-emergency Transport	176,620	176,620	150,000		26,620	-	0.0002
Total		22,120,875	21,458,875	8,125,600		13,333,275	662,000	0.0856
ECONOMIC & PHYSICAL DEVELOPMENT								
Mandated	Commerce-Environmental Protection	238,999	238,999	260,000		-21,001	-	(0.0001)
Discretionary	Commerce-Community Development	320,214	197,647			197,647	122,567	0.0013
Discretionary	Commerce-Economic Development Incentive Grants	907,820	907,820			907,820	-	0.0058
Discretionary	Commerce-Planning-Subdivision & Zoning Control	791,358	791,358	140,600		650,758	-	0.0042
Total		2,258,391	2,135,824	400,600		1,735,224	122,567	0.0111
HUMAN SERVICES								
Mandated	Social Services-Aid to the Blind	13,000	13,000			13,000	-	0.0001
Mandated	Social Services-Child Day Care	5,644,194	0	0		0	5,644,194	0.0000
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,965,370	2,138,588			2,138,588	826,782	0.0137
Mandated	Social Services-Medicaid Assistance	6,694,909	6,694,909			6,694,909	-	0.0430
Mandated	Social Services-Special Assistance for Adults	1,367,031	1,367,031	10,000		1,357,031	-	0.0087
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	708,195	686,455			686,455	21,740	0.0044
Mandated	Social Services-Administration	2,402,047	2,330,338			2,330,338	71,709	0.0150
Mandated	Social Services-Adult & Family Services	1,856,320	1,070,134	102,562		967,572	786,186	0.0062
Mandated	Social Services-Child Support Services	1,173,954	-88,868			-88,868	1,262,822	(0.0006)
Mandated	Social Services-Child Welfare Services	4,950,826	1,448,329			1,448,329	3,502,497	0.0093
Mandated	Social Services-Economic Services	3,500,209	908,262	131,777		776,485	2,591,947	0.0050
Mandated	Social Services-Emergency Assistance	499,383	310,000			310,000	189,383	0.0020
Mandated	Transportation Services - Medicaid Transport	2,029,679	1,207,493	447,600		759,893	822,186	0.0049
Discretionary	Aging-In-Home Services	188,822	21,846	2,000		19,846	166,976	0.0001
Discretionary	Aging-Nutrition	436,589	286,438	85,000		201,438	150,151	0.0013
Discretionary	Aging-Senior Services	1,138,987	866,311	154,400		711,911	272,676	0.0046
Discretionary	Cooperative Extension	390,942	390,942	202,988		187,954	-	0.0012
Discretionary	Social Services-Adult Day Care	79,929	9,991			9,991	69,938	0.0001
Discretionary	Social Services-Community Alternatives Program (CAP)	2,645,636	2,481,199	2,666,507		-185,308	164,437	(0.0012)
Discretionary	Social Services - Veterinarian Services	12,000	12,000			12,000	-	0.0001
Discretionary	Veterans Services	194,572	192,572			192,572	2,000	0.0012
Total		38,892,594	22,346,970	3,802,834		18,544,136	16,545,624	0.1190

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

Mandated / Discretionary	Program	FY 2008 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 & Watershet Protect.	238,917	208,917	0		208,917	30,000	0.0013
	Total	238,917	208,917	0		208,917	30,000	0.0013
EDUCATION								
Mandated	Education-Debt Service	22,833,062	22,833,062			22,833,062	-	0.1466
Mandated	Education-Capital Outlay	3,945,000	3,945,000			3,945,000	-	0.0253
Mandated	Education-Current Expense	46,630,814	46,630,814			46,630,814	-	0.2993
	Total	73,408,876	73,408,876	0	0	73,408,876	0	0.4712
OTHER PROGRAMS								
Mandated	Separation Allowance for Law Enforcement	340,536	340,536			340,536	-	0.0022
Mandated	Unemployment Compensation	58,000	58,000			58,000	-	0.0004
Mandated	Contribution to Cabarrus Health Alliance	4,019,488	4,019,488			4,019,488	-	0.0258
Mandated	Medical Examiner	75,000	75,000			75,000	-	0.0005
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	32,738	8,967			8,967	23,771	0.0001
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	45,529	0			0	45,529	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	62,123	0				62,123	0.0000
Discretionary	Cabarrus Juvenile Crime Prevention-Wraparound	25,177	0				25,177	0.0000
Discretionary	Contributions to Other Funds-CDBG	45,000	45,000			45,000	-	0.0003
Discretionary	Contributions to Other Funds-Capital Projects	712,912	712,912			712,912	-	0.0046
Discretionary	Contributions to Other Funds-Arena Fund	852,221	852,221			852,221	-	0.0055
Discretionary	Forestry Service	51,410	51,410			51,410	-	0.0003
Discretionary	Non-Departmental-Salary Adjustments	849,000	849,000			849,000	-	0.0054
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	634,176	634,176			634,176	-	0.0041
Discretionary	Non-Departmental-Consultants	200,000	200,000			200,000	-	0.0013
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000			50,000	-	0.0003
Discretionary	Non-Departmental-Adequate Public Facilities Reimb	96,816	96,816			96,816	-	0.0006
Discretionary	Non-Departmental-Contingency	554,977	554,977			554,977	-	0.0036
Discretionary	Other Contributions-Special Olympics	52,500	52,500			52,500	-	0.0003
Discretionary	Other Contributions-Arts Council	26,000	26,000			26,000	-	0.0002
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000			100,000	-	0.0006
Discretionary	Other Contributions-Criminal Justice Partnership	124,449	0			0	124,449	0.0000
Discretionary	Other Contributions-Economic Development Corp	438,000	438,000			438,000	-	0.0028
Discretionary	Other Contributions-Sales Tax Fire Districts	870,000	870,000			0	-	0.0000
	Non Departmental Revenues		-64,500	1,552,000		-1,616,500	64,500	(0.0104)
	Unrestricted Sales Tax Revenues				36,345,412	-36,345,412		(0.2333)
	Delinquent Property Tax				1,713,150	-1,713,150		(0.0110)
	Total	10,316,052	9,970,503	1,552,000	38,928,562	-30,510,059	345,549	(0.1958)
DEBT SERVICE - OTHER								
Mandated	Other Debt Service	7,229,100	7,229,100			7,229,100	0	0.0464
	Total	7,229,100	7,229,100	0		7,229,100	0	0.0464
TOTALS		176,183,892	158,228,635	18,623,999	39,458,562	100,146,074	17,955,257	0.6428
* Total includes mandated as well as discretionary services								

Budget Summary

POSITION SUMMARY

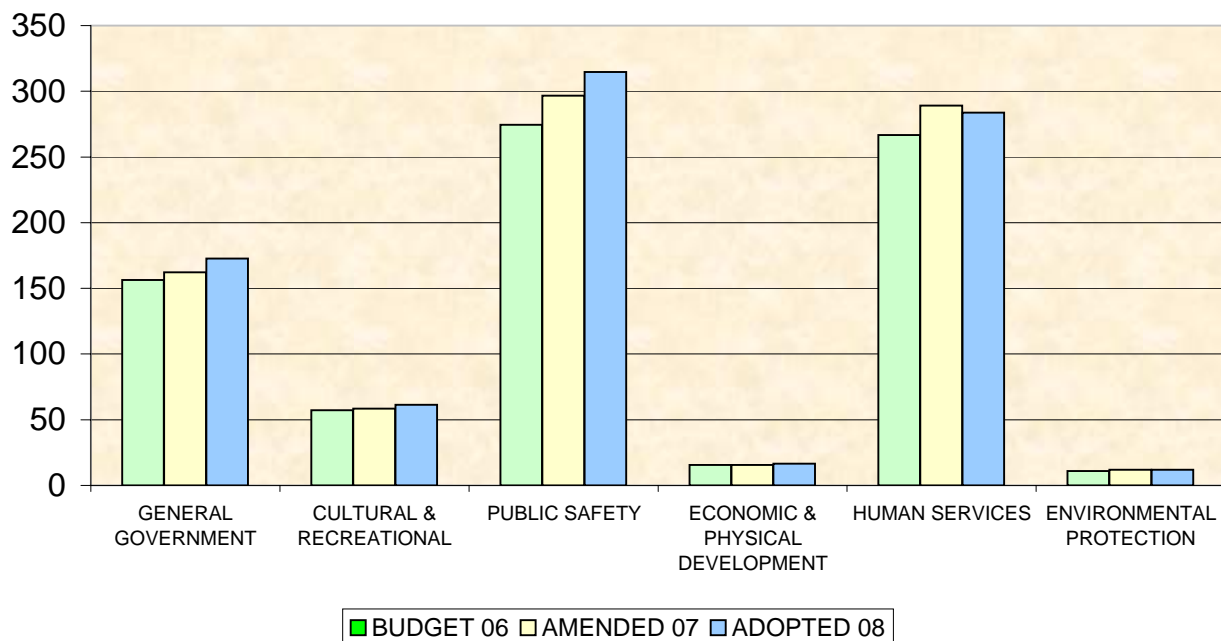
Following is a comparative summary of employee positions and their fulltime equivalents by service area and department for the Fiscal Years 2006 through 2008. Full-time equivalents include all full-time, part-time and temporary positions.

	BUDGET FY 2006		AMENDED FY 2007		REQUESTED FY 2008		ADOPTED FY 2008		CHANGE	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
<u>GENERAL GOVERNMENT</u>										
Board of Commissioners	7.5	3.500	7.5	3.500	7.5	3.500	7.5	3.500	0	0.00
County Manager	2.5	2.500	2.5	2.500	2.5	2.500	2.5	2.500	0	0.00
Legal	1	1.000	1	1.000	0	0.000	4	4.000	3	3.00
Communications and Outreach	2	2.000	4	4.000	4	4.000	4	4.000	0	0.00
Risk Management/Wellness	2	2.000	2	2.000	2	2.000	2	2.000	0	0.00
Human Resources	5	4.250	5	4.250	5	4.250	5	4.250	0	0.00
Tax Collector	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Tax Assessor	29	29.000	33	31.680	33	33.000	33	33.000	0	1.32
Board of Elections	11	6.826	11	6.826	13	8.826	12	7.826	1	1.00
Register of Deeds	11	10.183	11	10.433	11	10.433	11	10.433	0	0.00
Finance	12	11.380	12	11.380	12	11.400	12	11.400	0	0.02
Information Technology Services	20	20.000	20	20.000	21	21.000	21	21.000	1	1.00
Grounds Maintenance	9	9.000	9	9.000	11	11.000	9	9.000	0	0.00
General Services Administration	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Building Maintenance	9	9.000	9	9.000	10	10.000	10	10.000	1	1.00
Facility Services	32	26.750	32	26.750	33	28.875	34	29.750	2	3.00
Street Sign Maintenance	1	1.000	2	2.000	2	2.000	2	2.000	0	0.00
Fleet Maintenance	5	5.000	5	5.000	7	7.000	5	5.000	0	0.00
TOTAL	172	156.389	179	162.319	187	172.784	187	172.659	8	10.34
<u>CULTURAL & RECREATIONAL</u>										
Parks Administration	4	4.000	4	4.000	4	4.000	4	4.000	0	0.00
Parks Operations	31	9.516	31	10.507	31	10.745	31	10.745	0	0.24
Concord Library	29	22.964	29	22.964	30	23.721	30	23.721	1	0.76
Kannapolis Library	12	10.000	12	10.000	12	10.270	12	10.270	0	0.27
Mt. Pleasant Library	4	3.105	4	3.105	4	3.105	4	3.105	0	0.00
Harrisburg Library	8	6.210	8	6.210	10	7.421	10	7.421	2	1.21
County Fair	2	1.400	2	1.750	2	1.750	2	2.000	0	0.25
TOTAL	90	57.194	90	58.536	93	61.012	93	61.262	3	2.73
<u>PUBLIC SAFETY</u>										
Sheriff	110	110.000	117	117.000	129	129.000	128	128.000	11	11.00
Jail	62	59.177	62	59.177	62	59.177	62	59.177	0	0.00
Courts	2	0.961	2	0.961	2	0.961	2	0.961	0	0.00
Animal Control	10	10.000	10	10.000	10	10.000	10	10.000	0	0.00
Construction Standards	20	20.000	24	24.000	30	30.000	24	24.000	0	0.00
Emergency Management	5	5.000	5	5.000	6	6.000	6	6.000	1	1.00
Emergency Medical Services	95	65.102	101	76.250	107	82.250	107	82.250	6	6.00
Non-Emergency Transportation	7	4.193	7	4.193	7	4.193	7	4.193	0	0.00
TOTAL	311	274.433	328	296.581	353	321.581	346	314.581	18	18.00
<u>ECONOMIC & PHYSICAL DEVELOPMENT</u>										
Commerce	8	7.500	8	7.500	8	7.500	8	7.500	0	0.00
Community Development	2.5	2.500	2.5	2.500	2.5	2.500	2.5	2.500	0	0.00
Environmental Protection	2.5	2.500	2.5	2.500	4.5	4.500	3.5	3.500	1	1.00
Zoning Administration	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
TOTAL	16	15.500	16	15.500	18	17.500	17	16.500	1	1.00
<u>HUMAN SERVICES</u>										
Veterans Service	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Transportation	38	25.163	30	29.160	32	32.160	31	30.160	1	1.00
Extension Services - 4H Summer Fling	2	0.346	2	0.346	2	0.346	2	0.346	0	0.00
Extension Services - 4H SOS	13	3.876	14	4.876	14	4.876	0	0.000	-14	-4.88

Budget Summary

	BUDGET FY 2006		AMENDED FY 2007		REQUESTED FY 2008		ADOPTED FY 2008		CHANGE	
	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's	Positions	FTE's
HUMAN SERVICES (cont.)										
Department of Social Services:										
Administration	15	15.000	15	15.000	18	18.000	14	14.000	-1	-1.00
Child Welfare Services	71	70.975	76	76.000	75	75.000	74	74.000	-2	-2.00
Child Support Services	18	18.000	20	20.000	20	20.000	20	20.000	0	0.00
Economic Services	67	67.000	70	70.000	77	77.000	73	73.000	3	3.00
CAP Program (Chore)	20	18.980	20	18.980	17	15.980	17	15.980	-3	-3.00
Adult and Family Services	27	27.000	28	28.000	29	29.000	29	29.000	1	1.00
Dept. of Aging:										
Senior Services	12	10.700	24	16.950	24	16.950	24	16.950	0	0.00
Nutrition Title IIIC	8	4.350	8	4.600	9	5.100	9	5.100	1	0.50
In-Home Services	6	2.250	6	2.250	6	2.250	6	2.250	0	0.00
TOTAL	300	266.640	316	289.162	326	299.662	302	283.786	-14	-5.38
ENVIRONMENTAL PROTECTION										
Soil and Water	3	3.000	3	3.000	3	3.000	3	3.000	0	0.00
Landfill	6.5	6.500	7	7.000	7	7.000	7	7.000	0	0.00
Waste Reduction/Recycling	1.5	1.500	2	2.000	2	2.000	2	2.000	0	0.00
TOTAL	11	11.000	12	12.000	12	12.000	12	12.000	0	0.00
GRAND TOTAL	900	781.156	941	834.10	989	884.54	957	860.79	16	26.69

Full Time Equivalent Positions



Budget Summary

NEW POSITIONS FY 2007-08

Department	Position Requested	Pay Grade	Dept Request	Adopted Budget
Tax Administration	Tax Clerk (Temporary - Reval)	60	1	1
	Data Collector (Temporary - Reval)	65	3	3
Board of Elections	Elections Coordinator	63	1	1
	Senior Elections Clerk	61	1	0
Information Services	Network Technical Specialist	71	1	1
GSA - Grounds Maintenance	Grounds Maintenance Worker	58	1	0
GSA - Grounds Maintenance	Grounds Maintenance Worker	58	1	0
GSA - Building Maintenance	Maintenance Mechanic	62	1	1
GSA - Facility Services	Custodian	57	1	1.63
GSA - Fleet Maintenance	Automotive Mechanic	65	2	0
Sheriff	Secretary	62	3	2
	Detective (Criminal Investigator)	69	1	1
	Deputy (Patrol)	65	2	2
	Telecommunicator (Civilian)	64	6	6
Construction Standards	Codes Enforcement Officer	67	5	0
	Permit Clerk	62	1	0
Emergency Management	Fire Marshal	72	1	1
EMS	Crew Chief (Jan hire date)	67	3	3
	Paramedic (Jan hire date)	65	3	3
Erosion Control	Erosion Control Inspector	67	2	1
Transportation	Driver	57	2	1
DSS - Child Welfare	Processing Assistant III	58	1	0
DSS - Economic Services	Income Maintenance Investigator II	65	1	0
	Income Maintenance Supervisor III	67	1	0
	Income Maintenance Caseworker II	63	5	3
Aging - Nutrition	Nutrition Site Supervisor	55	0.5	0.5
Harrisburg Library	Library Page-Harrisburg (2 @ .4803)	50	0.96	0.96
Concord Library	Library Assistant-Concord (1 @ .625)	61	0.63	0.63
Total New Positions			52.09	33.72

Budget Summary

POSITION RECLASSIFICATIONS / CHANGE IN HOURS FY 2007-08

Department	Change Requested	Adopted Budget
Finance	Payroll Tech - increase hours from 31 to 32 per week	Yes
GSA-Facility Svcs	Custodians - Increase part-time hours from (1300) to full-time position (2080) (4 positions)	Yes
Sheriff	Reclass Deputy to Detective, PG 65 to 69	Yes
DSS-Economic Svcs	Reclass IMCII to IMCIII, PG 64 to 66 (5 positions - State mandated)	Yes
	Reclass IMCII to IMCIII, PG 64 to 66	Yes
Park Operations	Park Rangers - Increase Hours by 497 hrs	Yes
Kannapolis Library	Library Page - Increase part-time hours (998) to part-time hours (1300) Changes status from 9103 to 9102	Yes
	Library Asst - Increase part-time hours (1300) to part-time hours (1560)	Yes
Harrisburg Library	Library Asst - Increase part-time hours (1300) to part-time hours (1560)	Yes
	Library Asst - Increase part-time hours (1300) to part-time hours (1560)	Yes
Concord Library	Library Page - Increase part-time hours (712) to part-time (988)	Yes
Fair	Secretary - Increase part-time hours (1300) to full-time position (2080)	Yes
TOTAL CHANGE REQUESTS: 19 Positions		
LATERAL TRANSFERS		
DSS - Admin	Transfer DSS legal staff (4) to Legal Department	Yes
DSS-Child Welfare	Word Proc III - Transfer to Location 5640-Child Support	Yes
DSS-Child Support	Prog Asst V - Transfer to Location 5610-Administration	Yes
DSS-CAP	Acctg Clk IV - Transfer to Location 5610-Administration	Yes
DSS-CAP	Proc Asst IV - Transfer to Location 5610-Administration	Yes
DSS-CAP	SW II - Transfer to Location 5660-Adult & Family	Yes
FTE DELETIONS		
Legal	Attorney - Delete Position FTE - Contracted (-1 FTE)	Yes
Coop Ext - 4-H SOS	Program Eliminated - RIF (-4.876 FTEs)	Yes



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

400 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
531 Cabarrus Co Tourism Expendable Fund
532 Dept of Aging Expendable Fund
533 Parks & Rec. Comm. Expendable Fund
534 Cannon Memorial Library Trust 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
350 Installment Payment Revenue Bonds
362 Certificates of Participation
363 \$98 Million School Bond
364 School 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
520 Charitable Campaign Fund
550 Pension Trust Fund
561 Work Over Welfare Fund

Fund Summaries

GENERAL FUND

Expenditures by Service Area

<u>Service Area</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
General Government	12,343,143	14,559,094	16,263,689	11.71%	9.23%
Cultural & Recreational	3,536,827	3,867,472	3,872,926	0.14%	2.20%
Public Safety	19,124,458	21,155,544	22,120,875	4.56%	12.56%
Economic & Physical Dev	4,523,956	2,076,954	2,258,391	8.74%	1.28%
Human Services	35,937,321	39,226,154	38,892,594	-0.85%	22.07%
Environmental Protection	185,992	222,271	238,917	7.49%	0.14%
Education/School Debt	60,740,953	64,931,049	73,308,876	12.90%	41.61%
Other Programs	14,459,234	30,430,094	11,898,524	-60.90%	6.75%
Other Debt Service	2,725,907	3,590,976	7,329,100	104.10%	4.16%
Total Expenditures	153,577,791	180,059,608	176,183,892	-2.15%	100.00%

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	40,827,325	45,085,940	47,466,977	5.28%	26.94%
Operations	86,505,442	106,936,780	95,257,341	-10.92%	54.07%
Capital Outlay	1,334,545	3,352,909	3,397,412	1.33%	1.93%
Debt Service	24,910,479	24,683,979	30,062,162	21.79%	17.06%
Total Expenditures	153,577,791	180,059,608	176,183,892	-2.15%	100.00%

Revenues by Category

<u>Description</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Ad Valorem Taxes	92,563,868	95,284,017	101,047,434	6.05%	57.35%
Other Taxes	31,315,152	34,435,226	37,745,412	9.61%	21.42%
Intergovernmental Revenue	17,987,350	18,326,959	17,960,801	-2.00%	10.19%
Permits & Fees	7,418,787	6,642,844	7,935,400	19.46%	4.50%
Sales & Services	9,842,864	9,329,626	8,965,542	-3.90%	5.09%
Investment Income	2,202,410	1,726,091	1,500,000	-13.10%	0.85%
Miscellaneous	497,842	655,021	116,890	-82.15%	0.07%
Fund Balance Appropriated	-	13,600,228	-	-100.00%	0.00%
Other Financing Sources	561,664	59,596	912,413	1431.00%	0.52%
Total Revenues	162,389,937	180,059,608	176,183,892	-2.15%	100.00%

Fund Summaries

The General Fund budget totals \$176,183,892, a 2.15% decrease over the FY 2007 amended budget.

Revenues

Ad valorem (property) tax revenue has been based on a tax rate of \$0.63 per \$100 of assessed valuation, a slight increase over FY 2007's \$0.6289 rate. Total taxable property, excluding motor vehicles, is \$14,723,673,011, an increase of 5.39%. Motor vehicle taxable value increased 5.85% to \$1,413,651,989. North Carolina General Statutes 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 89.47% was applied to tax calculations on motor vehicles and 98.67% on all other property. Property tax revenues, excluding motor vehicles, are estimated at \$91,525,443 or 5.8% over FY 2007. Motor vehicle taxes have been budgeted at \$7,808,841, or a 11.5% increase from FY 2007.

Other revenue items included in this category include delinquent taxes and penalties and interest. Total revenues in this category have been budgeted at \$101,047,434, which represents a 6.05% 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 57.35% of total revenue in the FY 2008 General Fund budget.

Sales tax is budgeted at \$37,215,412, a 9.8% increase above FY 2007. The increase is attributable to two 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.

Overall, the Other Taxes category equals \$37,745,412, an increase of 9.61% over the current year budget. It accounts for 21.42% of the total budget.

Intergovernmental Revenue represents 10.19% 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 2008 budget of \$17,960,801 reflects a 2.0% decrease over the current fiscal year budget.

Permit and fee revenues are anticipated to rise 19.46% to \$7,935,400. Revenue generated within this category is primarily attributable to two sources: Register of Deeds fees for the recording and dissemination of records are projected to increase from \$3.0 million to \$3.4 million and Construction Standards building inspection fees are projected to rise from \$3.3 million to \$4.0 million. Several smaller fees make up the remainder. All budget estimates are based on prior and current year actuals. This category accounts for 4.50% of General Fund revenues.

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 departments of the government, or to other governments. Illustrative items within this category include various recreation program participation fees, deputy reimbursements, tax collection fees, ambulance fees and Medicaid case management reimbursement. Revenue in this category is projected to decrease by 3.90% from the amended FY 2007 budget. Total FY 2008 revenues are budgeted at \$8,965,542, or 5.09% of 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 13.10% from the FY 2007 budgeted levels to \$1,500,000 or 0.85% of the budget. This decrease is due to the revenues collected over budget in FY 2007 and the transfer of all fund balance over 15% of expenditures to the capital reserve fund

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 2008 budget

Fund Summaries

for miscellaneous revenues totals \$116,890 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 interfund 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 school buses accounts for this year's total of \$912,413. This category equals 0.52% of all General Fund revenues for FY 2008.

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, and General Services. Spending in this service area is expected to increase 11.71% above FY 2007 amended levels to \$16,263,689. General Government spending comprises 9.23% of the total budget.

Programs experiencing significant increases during FY 2008 include the Board of Elections due to the number of anticipated elections to be held this year; Grounds Maintenance due to costs of equipment and maintaining new soccer fields; and Fleet Maintenance due to implementation of a vehicle replacement program incorporated into this service area.

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 2008 budget of \$3,872,926 represents a 0.14% increase from the amended current year budget.

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 Non Emergency Transportation. Budgeted expenditures for FY 2008 total \$22,120,875 or a 4.56% increase beyond funded FY 2007 levels. New positions to staff a Harrisburg EMS station and additional positions in the Sheriff's department comprise most of the increase. Public Safety spending equates to approximately 12.56% of the budget for next 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 Economic Development, Environmental Protection, Zoning Administration, and Economic Development Incentives. Spending within this service area is projected to increase approximately 8.74% to \$2,258,391. This increase is primarily due to economic development incentive grants that have been awarded this year.

Human Services expenditures are those with a purpose of promoting the general health and well being of the individuals within a community. At \$38,892,594, this budget accounts for 22.07% of the proposed General Fund spending for FY 2008. This spending level represents a decrease of 0.85% below current year amended totals. The Human Services service area incorporates Veterans Services, Transportation, Cooperative Extension Service, Mental Health, Social Services and Aging.

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 \$73,308,876, an increase of 12.90% above the current year funding and 41.61% of all budgeted FY 2008 General Fund spending.

Other Program spending includes expenditures that are not attributable to one particular

Fund Summaries

department or service, contributions to other agencies, contributions to other funds and capital improvement funding. The FY 2008 budget for Other Programs is proposed to decrease by approximately 60.90% to \$11.89 million. This service area accounts for 6.75% of FY 2008 General Fund expenditures. All fund balance in excess of 15% of General Fund expenditures was transferred to the Capital Reserve Fund after the completion of the annual audit which accounts for the decrease over the amended budget.

Capital improvements funded from the General Fund include a Tax Software package, Frank Lisk Park improvements, Concord Library roof

replacement, 800 mHz radios, a radio paging system for the Sheriff's dispatch, renovations to the Social Services lobby, and capital outlay funding for both public school systems.

Other Debt Service funds principal and interest payments on debt, other than school debt, for the acquisition and construction of capital assets. Funding of \$7,329,100 represents 4.16% of the FY 2008 budget, and is a 104.1% increase from the current amended budget due to debt on the Sheriff's Administration and Jail Annex building beginning.

Fund Summaries

SOLID WASTE MANAGEMENT (LANDFILL) FUND

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	408,172	470,081	449,212	-4.44%	28.44%
Operations	867,111	785,485	495,344	-36.94%	31.36%
Capital Outlay	3998	1,857,877	635,000	-65.82%	40.20%
Total Expenditures	1,279,281	3,113,443	1,579,556	-49.27%	100.00%

Revenues by Category

<u>Description</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Intergovernmental Revenue	-	-	10,000	-	0.63%
Other Taxes	45,086	55,000	55,000	0.00%	3.48%
Permits & Fees	10,478	17,500	25,000	42.86%	1.59%
Sales & Service	2,857,653	1,710,832	1,489,556	-12.93%	94.30%
Interest on Investments	234,795	-	-	-	-
Miscellaneous	-	311,185	-	-	-
Other Funding Sources	-	1,018,926	-	-100.00%	-
Total Revenues	3,148,012	3,113,443	1,579,556	-49.27%	100.00%

The Solid Waste Management (Landfill) Fund budget totals \$1,579,556 which represents a decrease of 49.27% below current year.

Landfill and Waste Reduction programs constitute the Solid Waste Fund. For FY 2008, the disposal tax on white goods remain flat, as do tire disposal fees. Recycling revenues are projected to increase by 6.7%. Tipping fees budgeted are decreasing by 14.7%, some of which is due to

completion of the demolition of the former Pillowtex site which has brought in more debris over the past several years.

In FY 2008, funds are budgeted for the purchase of a packer truck for school recycling; improvements at the scale house and entrance to the Landfill; and equipment for the landfill including a tractor, bush-hog, and scraper.

Fund Summaries

CABARRUS ARENA AND EVENTS CENTER FUND

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	113,954	105,516	153,163	45.16%	9.55%
Operations	1,191,354	1,490,548	1,451,168	-2.64%	90.45%
Capital Outlay	43,510	49,290	-	-100.00%	0.00%
Total Expenditures	1,348,818	1,645,354	1,604,331	-2.49%	100.00%

Revenues by Category

<u>Description</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Sales & Service	496,922	567,439	634,000	11.73%	39.52%
Interest on Investments	24,303	-	13,000	100.00%	0.81%
Miscellaneous	8,241	7,000	5,110	-27.00%	0.32%
Fund Balance Appropriated	-	162,468	-	-100.00%	-
Other Funding Sources	800,000	908,447	952,221	4.82%	59.35%
Total Revenues	1,329,466	1,645,354	1,604,331	-2.49%	100.00%

The FY 2008, the Arena and Events Center Fund budget is expected to decrease by 2.49%. 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 2007, all costs related to the Arena and Events Center were consolidated into one cost center. For FY 2008, a contribution to SMG in the amount of \$898,595

and building improvements to be performed by General Services totaling \$74,100 comprise this budget. The Arena and Events Center receives a contribution of \$100,000 from the Tourism Fund, and a proposed contribution of \$852,221 from the General Fund.

In the County Fair cost center, spending is projected to increase by 12.6% to \$631,636, with revenues from gate passes and carnival rides supporting the increase. This increase is primarily due to a part-time position being made full time and the allowance for cross-training time for a new Fair Manager with the retiring Manager.

Fund Summaries

TOURISM FUND

Expenditures by Category

<u>Expenditures</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Personal Services	316,618	381,358	734,764	92.67%	38.12%
Operations	690,829	818,201	1,107,867	35.40%	57.47%
Capital Outlay	110,518	131,425	85,107	-35.24%	4.41%
Total Expenditures	1,117,965	1,330,984	1,927,738	44.84%	100.00%

Revenues by Category

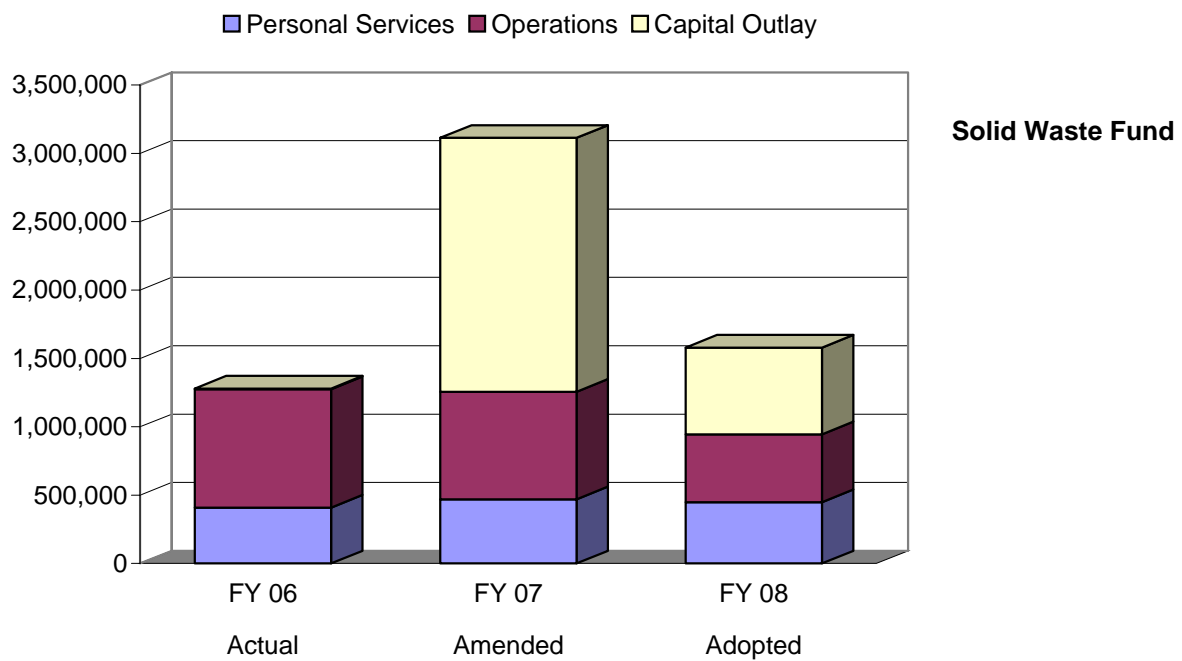
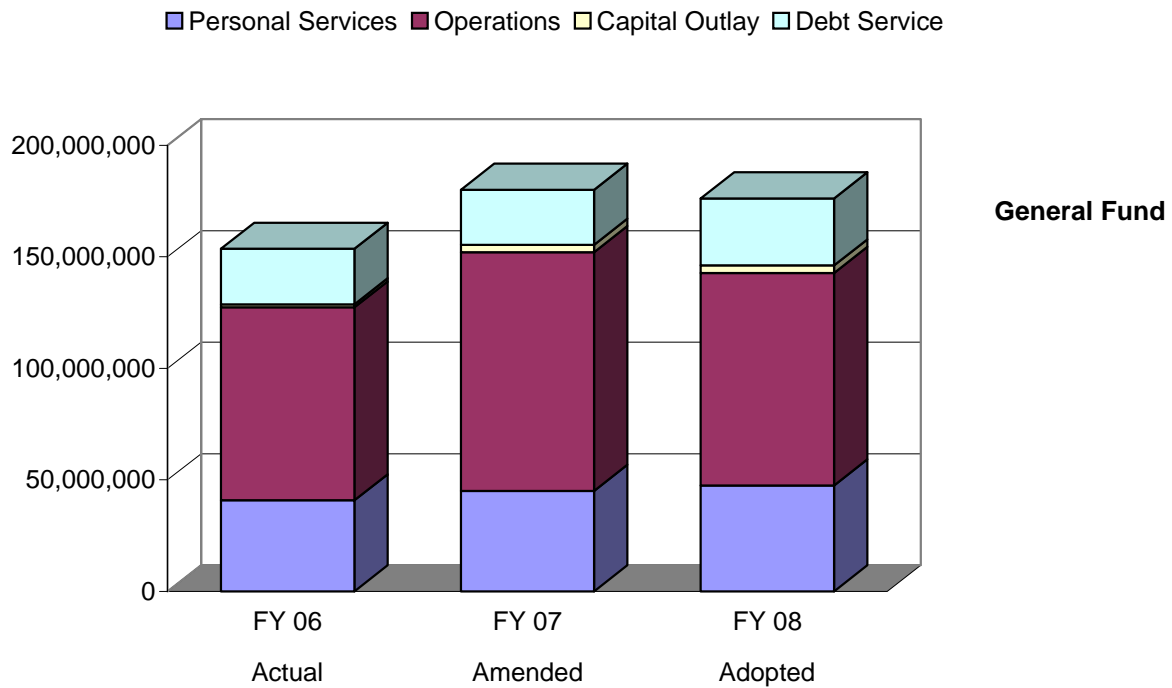
<u>Description</u>	<u>Actual FY 06</u>	<u>Amended FY 07</u>	<u>Adopted FY 08</u>	<u>Percent Change</u>	<u>Percent of Total</u>
Other Taxes	1,118,527	1,030,590	1,877,198	82.15%	97.38%
Sales & Service	22,646	23,026	30,000	30.29%	1.56%
Interest on Investments	31,653	13,100	13,500	3.05%	0.70%
Miscellaneous	274	-	7,040	-	0.37%
Fund Balance Appropriated	-	264,268	-	100.00%	-
Other Funding Sources	-	-	-	-	-
Total Revenues	1,173,100	1,330,984	1,927,738	44.84%	100.00%

The Tourism Fund budget is proposed to increase approximately 44.84% to \$1,927,738.

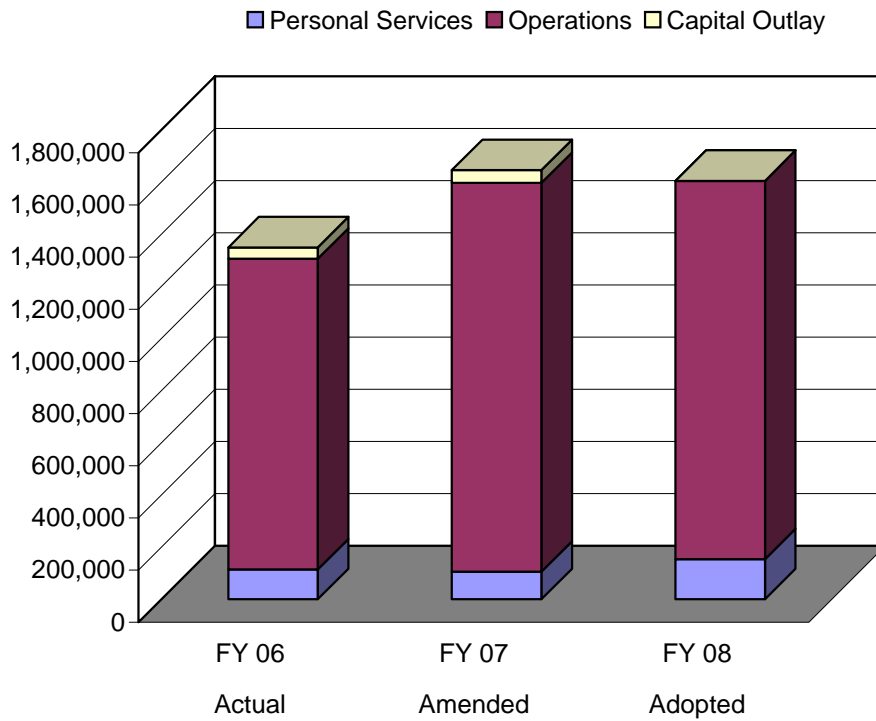
The primary source of revenue in the Tourism Fund budget is Occupancy Tax. The tax rate remains the same, however, growth of 82.15% is projected due to the opening of the Concord

Convention Center at the new Embassy Suites. The proposed FY 2008 budget does not include the use of any fund balance. Expenditures reflect an increase in several areas, including new positions added during FY 2007, additional advertising, technology, and printing expenses.

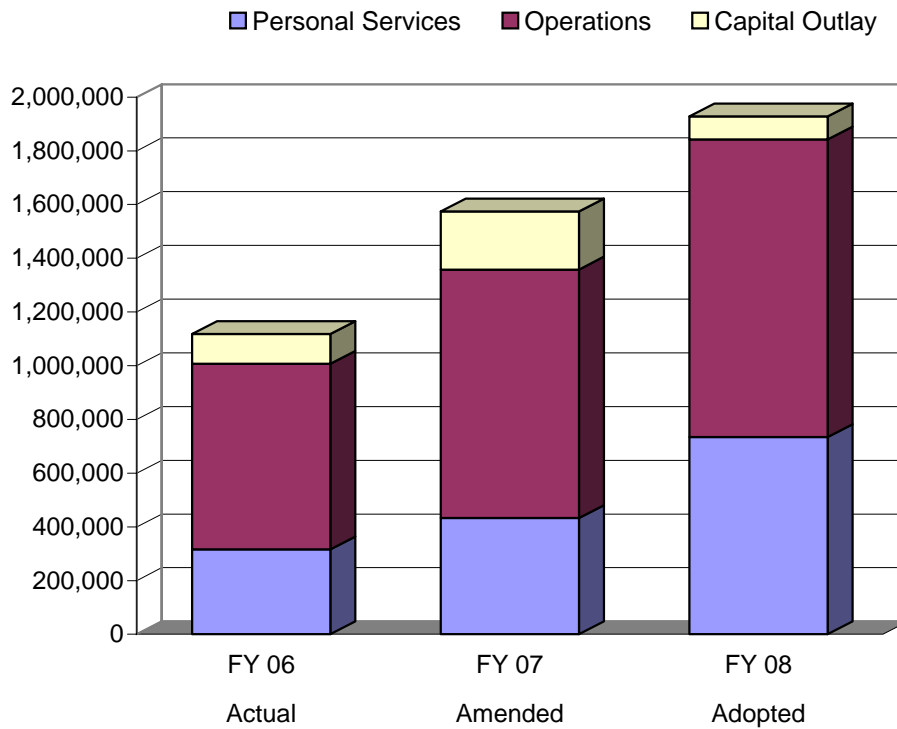
Fund Summaries



Fund Summaries



Arena Fund



Tourism Fund

Five Year Financial Plan

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 forecast uses the FY 2007 budget as a starting point for both revenues and expenditures in 2008. 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 years 2008 and 2009, a slight increase over the \$0.6289 rate in effect in FY 2007. In years 2010, 2011, and 2012, the tax rate increases \$.08, \$.045, and \$.06, respectively. Total revenues in this category have been budgeted at \$101,047,434 for FY 2008, which represents a 6.05% increase over FY 2007. Proceeds in subsequent years are estimated to grow at a rate of approximately 4%, except in FY 2009, when a countywide property revaluation is expected to increase the tax base by an additional 18%. 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.

Fiscal Year 2008 sales tax revenue is budgeted at \$37.2 million, a 9.8% increase above FY 2007 estimates. The increase is attributable to two 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 subsequent years, sales tax growth is projected at 4%.

From an expenditure perspective, increases are driven primarily by increased school current expense spending and increased debt service.

Current expense is increasing due to the ever increasing student population and the start up cost for newly constructed schools. In FY 2008, an additional \$3.3 million in current expense is included for increased operational costs associated with three new elementary schools and one new high school slated to open in August 2007.

New debt service is added in each of the five years of this plan. The first full year of debt service on the Sheriff's Office and Jail Annex, as well as that of the final issue of the \$98 million School Bond Package of 2004, all appear in FY 2008. In FY 2009, new debt service is added for about \$151 million in new school construction projects and about \$59 million for the construction of a detention center. In 2010 and 2011, additional debt service is added on an estimated \$94.7 and \$101 million respectively for school construction. In 2012, the debt payment reflects borrowing approximately \$5 million for a parking deck in the downtown area to serve the courthouse.

Other annual expenditure increases are attributed to salary and benefit costs, along with expected growth in operating expenses. The FY 2008 budget includes funding for a vehicle replacement program to offset the ever increasing fuel and repair cost for high mileage vehicles. Action is expected in the General Assembly to cap Medicaid expenses, so the only increase shown is \$731,333 in FY 2008.

The Five Year Plan calls for increased 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 several tax rate increases to meet the demands of the debt service on new school construction, associated operational costs and the continuing influx of new students.

Board policy calls for a minimum unreserved fund balance equal to 15% of general fund expenses.

Five Year Financial Plan

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-go projects and reduce the reliance on debt financing).

The Solid Waste Fund

Landfill and Waste Reduction programs constitute the Solid Waste Fund. For FY 2008, the disposal tax on white goods remains flat, as do tire disposal fees. Recycling revenues are projected to increase by 6.7%. Tipping fees budgeted are decreasing by 14.7%, some of which is due to completion of the demolition of the former Pillowtex site which has brought in more debris over the past several years.

Revenues are projected to increase after 2008 by 2-3% per year. Operating expenses are budgeted to increase approximately 4-5% after 2008. In ensuing fiscal years, small increases have been projected in salaries and benefits, as well as operational costs. Capital items budgeted in FY 2008 include improvements to the scale house and entrance to the landfill and a recycling truck for school recycling. In FY 2009, a replacement for a 20-year old bulldozer is planned.

Current projections indicate that a surplus will be generated in each of fiscal years from 2009 to 2012.

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 2.5% over the amended budget, to \$1,604,331.

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 2008, expenses include the County Fair, a contribution to SMG, and several 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 2009 until FY 2012, 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 Tourism Fund and an \$852,221 contribution from the General Fund during FY 2008. The General Fund contribution amount is \$43,774 higher than in FY 2007, due to building improvements of \$74,100 which have been budgeted in this fund rather than in General Services as in the past. The excess revenue over operations typically generated from the County Fair reduces the annual contribution required from the General Fund. The amount for the management contract with SMG is actually reduced by \$23,253.

In subsequent years, the General Fund contribution to the Arena decreases by an 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>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Estimated operating revenues from previous fiscal year	\$ 170,410,751	\$ 176,183,892	\$ 198,546,913	\$ 222,769,850	\$ 242,230,426
Growth due to Revaluation (18%)	-	14,269,040	-	-	-
Annual Growth in Property Taxes for New Construction	3,775,253	5,103,621	5,625,189	6,984,074	6,517,344
Increase in Property Tax (8, 4.5, and 6 cents respectively)			15,379,448	9,007,236	12,525,588
Growth in Register of Deeds Fees (~10%)	325,535	358,089	393,897	433,287	476,616
Growth in Other Revenues, DSS reductions in FY08	308,085	200,000	210,000	220,000	230,000
Growth in Building Inspection Revenues (~15%)	549,569	632,004	726,805	835,826	961,200
Growth in Ambulance Revenues (~10%)	262,422	288,664	317,531	349,284	384,212
Change in Interest on Investments	(1,500,000)	50,000	50,000	50,000	50,000
Growth in Sales Tax Revenues (~ 4%)	2,052,277	1,461,603	1,520,067	1,580,869	1,644,104
Total Revenues	176,183,892	198,546,913	222,769,850	242,230,426	265,019,489
<u>Budgeted Expenditures for:</u>					
Estimated operating expenditures from previous fiscal year	150,334,627	170,788,508	187,395,588	214,099,940	235,373,988
RCCC Current Expense Funding	287,531	81,261	85,324	89,590	94,070
School Current Expense Funding:					
Current Operations	2,596,360	3,743,163	3,812,446	4,174,387	4,670,855
Building and Grounds Maintenance	715,101	753,900	829,290	912,219	1,003,441
Opening New Schools	3,300,000	-	2,000,000	3,000,000	2,000,000
New Debt Service (estimated)					
Sheriff's Office and Annex	3,870,282	-	-	-	-
Final Issue of \$98 mil GO Bond - Education	2,352,125	-	-	-	-
School Debt Issue - High School/Land Purchase	-	3,550,000	3,220,000	(155,075)	(168,750)
Housing Unit for Detention Center	-	2,259,000	3,737,000	(136,787)	(149,500)
School Debt Issue - Future Projects	-	2,791,000	8,205,000	9,878,200	7,393,700
Parking Deck	-	-	-	-	500,000
Retirement of Debt Service	(602,290)	(570,106)	(442,756)	(1,080,064)	(640,628)
Fulfilled/Added Econ Dev Incentive Grants	433,330	463,770	464,648	(41,746)	(803,364)
Salaries and Benefits:					
COLA (2.5%) and Merits (FY 08 includes comp study)	2,605,350	2,442,204	2,573,435	2,718,234	2,867,737
Avg Growth in New Positions inclusive of all benefits	997,026	552,000	690,000	690,000	690,000
New Positions inclusive of all benefits - EMS Shift (1/2 yr)	138,291	138,291	-	-	-
New Positions inclusive of all benefits - Inspections(NCRC)	-	314,138	-	-	-
New Positions inclusive of all benefits - Detention Unit	-	-	1,150,000	-	-
Misc. Increases in Operational Expenditures	2,406,530	200,000	500,000	1,000,000	500,000
Transportation Grant Expenditures	429,679	(429,679)	-	-	-
Vehicles New & Replacements - General Govt	498,000				
Building Maintenance Repairs	(169,482)	200,000	100,000	100,000	100,000
Increase in Medicaid	731,333	-	-	-	-
Change in Contribution to Cabarrus Arena & Events Center	43,774	-	-	-	-
Jail Inmate Transportation Cost Increase (Decrease)	(397,400)	-	(341,600)	-	-
Additional Cabarrus Health Alliance contribution due to population growth	218,341	118,138	121,564	125,090	128,717
Total Operating Expenditures	170,788,508	187,395,588	214,099,940	235,373,988	253,560,266
<u>Funding for Capital Projects</u>					
Capital Improvement Plan	5,395,384	4,921,000	7,462,000	3,805,030	7,115,395
Contribution to Capital Reserve Fund	-	5,700,000	-	-	-
Total Expenditures	\$ 176,183,892	\$ 198,016,588	\$ 221,561,940	\$ 239,179,018	\$ 260,675,661
Revenues over (under) Expenditures	-	530,325	1,207,910	3,051,408	4,343,828
Estimated Unreserved Fund Balance	\$ 33,547,505	\$ 34,077,830	\$ 35,285,740	\$ 38,337,147	\$ 42,680,976
as a % of Current Budget	19.0%	17.2%	15.9%	16.0%	16.4%
Property Tax Rate	.63/100	.63/100	.71/100	.755/100	.815/100
Total Debt Service Payments	\$ 30,062,158	\$ 38,092,051	\$ 45,854,295	\$ 54,652,431	\$ 61,905,503
Total Debt Service Payments as a % of Budget	17.06%	19.24%	20.70%	22.85%	23.75%

Five Year Financial Plan

SOLID WASTE FUND

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Budgeted Revenues for:</u>					
Estimated operating revenues from previous fiscal year	\$ 2,786,834	\$ 2,598,482	\$ 2,654,198	\$ 2,712,699	\$ 2,774,125
Increase(Decrease) in revenues (less Pillowtex disposal revenue from 2007)	(188,352)	55,716	58,501	61,426	61,426
Total Operating Revenues	<u>2,598,482</u>	<u>2,654,198</u>	<u>2,712,699</u>	<u>2,774,125</u>	<u>2,835,551</u>
Retained earnings appropriated	(1,018,926)	-	-	-	-
Total Revenues	<u><u>1,579,556</u></u>	<u><u>2,654,198</u></u>	<u><u>2,712,699</u></u>	<u><u>2,774,125</u></u>	<u><u>2,835,551</u></u>
<u>Budgeted Expenses for:</u>					
Estimated operating expenses from previous fiscal year	2,802,099	1,009,556	1,058,210	1,108,782	1,161,342
COLA (2.5%) & Merit on Salaries & Benefits	22,733	23,415	24,117	24,841	25,586
Equipment	(828,000)	-	-	-	-
Building/Land Improvements	(1,111,939)	-	-	-	-
Misc changes in operating costs (2.5%)	124,663	25,239	26,455	27,720	29,034
Total Operating Expenses	<u>1,009,556</u>	<u>1,058,210</u>	<u>1,108,782</u>	<u>1,161,342</u>	<u>1,215,962</u>
<u>Funding for Capital Purchases</u>					
Capital Reserve	-	-	-	-	-
Capital Improvement Plan	570,000	425,000	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenses	<u><u>\$ 1,579,556</u></u>	<u><u>\$ 1,483,210</u></u>	<u><u>\$ 1,108,782</u></u>	<u><u>\$ 1,161,342</u></u>	<u><u>\$ 1,215,962</u></u>
Surplus	-	1,170,988	1,603,917	1,612,783	1,619,589
Estimated Net Assets	\$ 3,928,378	\$ 5,099,366	\$ 6,703,283	\$ 8,316,066	\$ 9,935,655

Five Year Financial Plan

CABARRUS ARENA & EVENTS CENTER FUND

COUNTY FAIR

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Budgeted Revenues for:</u>					
Estimated operating revenues from previous fiscal year	\$ 611,360	\$ 652,110	\$ 671,673	\$ 691,823	\$ 712,578
Increase in revenues (~3%)	40,750	19,563	20,150	20,755	21,377
Total Operating Revenues	652,110	671,673	691,823	712,578	733,956
Fund Balance Appropriated	-	-	-	-	-
Total Revenues	652,110	671,673	691,823	712,578	733,956
<u>Budgeted Expenditures for:</u>					
Estimated operating expenditures from previous fiscal year	504,900	631,636	653,686	676,631	700,513
COLA (2.5%) & Merit on Salary & Benefits	4,296	6,259	6,603	6,966	7,349
Increase (decrease) in operational expenditures:	122,440	15,791	16,342	16,916	17,513
Total Operating Expenditures	631,636	653,686	676,631	700,513	725,375
<u>Funding for Capital Purchases</u>					
Capital Outlay	-	-	-	-	-
Total Expenditures	\$ 631,636	\$ 653,686	\$ 676,631	\$ 700,513	\$ 725,375
Surplus	20,474	17,988	15,193	12,066	8,581

ARENA & EVENTS CENTER

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
<u>Budgeted Revenues for:</u>					
Contribution to the Arena from the General Fund	852,221	827,221	802,221	777,221	752,221
Contribution to the Arena from the CVB	100,000	100,000	100,000	100,000	100,000
Total Contribution Revenues	952,221	927,221	902,221	877,221	852,221
Surplus from the County Fair (shown above)	20,474	17,988	15,193	12,066	8,581
Total Revenues	972,695	945,209	917,414	889,287	860,802
<u>Budgeted Expenditures for:</u>					
Building Improvements - General Services	74,100	-	-	-	-
Contribution to the Arena - SMG	898,595	945,209	917,414	889,287	860,802
Total Expenditures	972,695	945,209	917,414	889,287	860,802
Total Fund Surplus	-	-	-	-	-
Estimated Unreserved Fund Balance	\$ 416,379	\$ 416,379	\$ 416,379	\$ 416,379	\$ 416,379



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 cost 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. 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.

A review of FY 2008 planned capital projects and available revenue sources reveals that \$5,395,384 in spending from the General Fund will be required to implement these projects. The most significant item of spending is \$3.9 million for capital outlay funding for public schools. General Fund spending is projected to vary from \$3.8 million to \$7.4 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 school construction and the new Detention Center. Some of this will be offset by the retirement of existing debt. Additional facilities, such as the Board of Elections office and Human Services building, will impact operational costs, particularly in the areas of maintenance and utilities costs. The addition/expansion of parks and recreational facilities will also impact these areas as well as increased staffing.

The projects for the Five Year CIP for 2008-2012 total \$493,629,742. Of this amount, debt totals \$421,963,000 and cash resources equal \$71,666,742. The cash resources are derived as follows: General Fund, \$28,176,337; Capital Reserves, \$42,495,405; and Landfill Fund, \$995,000.

Capital Improvement Plan

CABARRUS COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

	BUDGET	ADOPTED	PLANNING	PLANNING	PLANNING	PLANNING	PLANNING
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	BEYOND
General Government:							
Equipment Shelter Grounds Maintenance	215,200						
Facility for Board of Elections	1,600,000 ¹						
Governmental Center Roof Replacement	135,000						
Cooperative Ext. Bldg HVAC Replacement	190,000						
Tax Software/Hardware	188,700	200,000	110,000				
General Services Building - Addition			325,000				
+ Govt Ctr - Parking Deck Repair/Recoat			150,000				
+ Parking Deck - Courthouse Area					5,000,000 ⁹		
+ Old Jail Demo/Resurface					1,550,000 ¹		
+ Govt Ctr - Caulk & Seal Precast							150,000
Culture and Recreation:							
FLP - Ballfield Light Replacement	213,300						
FLP - Softball Field Renovations	97,801	182,850					
FLP - Soccer Complex	149,500	194,062					
Camp T.N. Spencer Park	50,000	300,000 ¹		700,000			2,800,000
Southeast Cabarrus Community Park		1,000,000 ¹	1,700,000	2,000,000 ⁷			
+ Rocky River Greenway						100,000	1,000,000
+ Misc School Park Projects						600,000	
Atando Road Park						310,000	750,000
+ North Cabarrus Park							2,000,000
+ FLP - Walking Trail						215,000	
Harrisburg School Park					500,000 ¹		
Northeast Cabarrus Community Park						1,000,000	4,000,000
Concord Library Roof Replacement		250,000					
+ Mt. Pleasant Library Expansion			700,000				
+ Kannapolis Library Program Room							700,000
+ Midland/S. Cabarrus Library Branch							2,000,000
+ West Cabarrus Library Branch							2,000,000

Capital Improvement Plan

CABARRUS COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

	BUDGET	ADOPTED	PLANNING	PLANNING	PLANNING	PLANNING	PLANNING
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	BEYOND
+ Arena - Rewiring			300,000				
+ Arena - Storage				10,000	500,000		
+ Arena - HVAC Upgrade							1,000,000
+ Arena - Sidewalk Construction		200,000					
Public Safety:							
Sheriff's Office and Detention Center	70,000,000 ²	58,618,000 ²					
800 mHz Radios for Public Safety Depts.	536,000 ³	336,000	336,000	336,000	155,750		
+ Radio Paging System		310,000					
+ Courthouse Design Planning		200,000					
+ Courthouse Roof						125,000	
+ Waterproof Precast - Courthouse & Concord Library						120,000	
Economic and Physical Development:							
Land Development Software - Commerce	250,000	122,472	122,472	122,472	122,472		
Road Construction - Christenbury	493,356						
Human Services:							
+ DSS Lobby		300,000					
+ Senior Center Expansion						100,000	2,000,000
+ Kannapolis Area Senior Center						400,000	5,000,000
+ Mental Health Bldg HVAC			300,000				
+ Human Services Building							30,000,000
+ Senior Center Roof						100,000	
+ New Senior Center Site - TBD							3,350,000
Environmental Protection:							
Landfill - Articulated Hauler Truck	300,000 ⁴						
Landfill - Excavator	260,000 ⁴						
+ Landfill - Scalehouse/Entrance		460,000 ⁴					
+ Landfill - Recycling Truck		110,000 ⁴					
+ Landfill - Dozer			425,000 ⁴				
Education:							
Cabarrus County Schools							
School Construction Shortfall	8,568,394 ⁶						
HVAC - NW Middle & Wolf Meadow	1,400,000						

Capital Improvement Plan

CABARRUS COUNTY CAPITAL IMPROVEMENT PLAN (CIP)

	BUDGET	ADOPTED	PLANNING	PLANNING	PLANNING	PLANNING	PLANNING
	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	BEYOND
School Construction	48,000,000 ⁵	138,598,000		73,200,000	101,340,000		
Land Purchases/Architecture Fees		2,619,543 ⁸	2,724,325 ⁸	2,833,296 ⁸	2,946,630 ⁸	3,064,495 ⁸	
Bus Garage	4,750,000 ⁷	2,750,000 ¹					
IT Facility				2,500,000 ⁶			
Capital Outlay Expense Funding	3,580,000	3,370,000 *	2,160,000	2,332,800	2,519,424	2,645,395	
Subtotal Cabarrus County Schools	56,330,000	147,337,543	4,884,325	80,866,096	106,806,054	5,709,890	-
Kannapolis City Schools							
School Construction Shortfall	750,000 ⁶						
School Construction		12,862,000		21,500,000			
Land Purchases/Architecture Fees		370,568 ⁸	385,391 ⁸	400,806 ⁸	416,839 ⁸	433,512 ⁸	
Capital Outlay Expense Funding	451,224	575,000 *	540,000	583,200	629,856		
Subtotal Kannapolis City Schools	451,224	13,807,568	925,391	22,484,006	1,046,695	433,512	-
Rowan Cabarrus Community College							
Additional Campus Bldg - Design/Build						10,000,000	
Subtotal RCCC	-	-	-	-	-	10,000,000	-
Land/Architect/Engineering Funds		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	
SUBTOTAL EDUCATION	56,781,224	164,645,111	9,309,716	106,850,102	111,352,749	19,643,402	-
GRAND TOTAL - CABARRUS COUNTY	131,460,081	227,428,495	13,778,188	110,018,574	119,180,971	22,113,402	16,400,000
Capital Reserve Fund	(1,607,362)	(4,050,000)	(1,700,000)	(1,000,000)	(2,050,000)		
Grants	(200,000)						
Landfill Enterprise Fund	(560,000)	(570,000)	(425,000)				
COPS Funding	(70,000,000)	(58,618,000)					
GO Bonds	(48,000,000)	(845,000) *					
Adequate Public Facility Fund	(1,224,237)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	(3,500,000)	
Lottery Proceeds - Cabarrus		(2,619,543)	(2,724,325)	(2,833,296)	(2,946,630)	(3,064,495)	
Lottery Proceeds - Kannapolis		(370,568)	(385,391)	(400,806)	(416,839)	(433,512)	
Other	(1,631,882)						
Undetermined Debt Instrument		(151,460,000)	-	(94,700,000)	(106,340,000)	(10,000,000)	TBD
GENERAL FUND TOTAL - CIP	8,236,600	5,395,384	5,043,472	7,584,472	3,927,502	5,115,395	16,400,000

+ 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 and Capital Reserve Fund

⁴. Funding Provided in Solid Waste Enterprise Fund

⁵. General Obligation Bond (GO) Funding

⁶. General Fund, Adequate Public Facility Fees, COPS III, \$98 million Bond Fund

⁷. General Fund and Capital Reserve Funding

⁸. Lottery Proceeds

⁹. Debt Proceeds to be Determined

* Includes a Final Budget Change

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, the current Tax server operating system and hardware will no longer be supported by HP after 2008.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other	188,700	200,000	110,000				
Total	188,700	200,000	110,000				
Funding Sources							
General Fund	188,700	200,000	110,000				
Debt							
Grants							
Permits/Fees							
Other							
Total	188,700	200,000	110,000				
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Minimal operational budget impact anticipated.

Capital Improvement Plan

Department: General Service Administration

Project Title: Warehouse Addition - CIP 0479

Project Description:

Current warehouse: Space is not adequate for current storage needs for Building and Facility Maintenance Divisions. January 2007 will mark the tenth year of operations at this site. The floor level of the new addition (2,020 sq. ft.) will be used to supplement the Maintenance Division's needs for storage. A 2,500 sq. ft. mezzanine will be added to the existing building for storage for County departments. The existing building has an overhead lift to move items from first floor to mezzanine. Annually, County departments depend on GSA when storage is needed. With over 975,000 square feet of structures maintained, storage is a necessity.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design			15,000				
Land/Acquisition			0				
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: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

No annual operating budget impact. However, if the coating is not maintained, damages could occur from leaks.

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 our 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction					5,000,000		
Equipment							
Other							
Total					5,000,000		
Funding Sources							
General Fund					5,000,000		
Debt							
Grants							
Permits/Fees							
Other							
Total					5,000,000		
Operating Impact							
Total						TBD	

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Cost of operational impact which would include cleaning and upkeep maintenance is yet to be determined.

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction					1,550,000		
Equipment							
Other							
Total					1,550,000		
Funding Sources							
General Fund							
Debt					1,550,000		
Grants							
Permits/Fees							
Other							
Total					1,550,000		
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Capital Improvement Plan

Department: General Service Administration

Project Title: Governmental Center Caulking and Sealing

Project Description:

Caulking and Sealing of Pre-cast has to be replaced about every 10 years.
The last time was this year 2006.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

If caulking and sealing is not provided when scheduled then costs for repairs will be recognized.

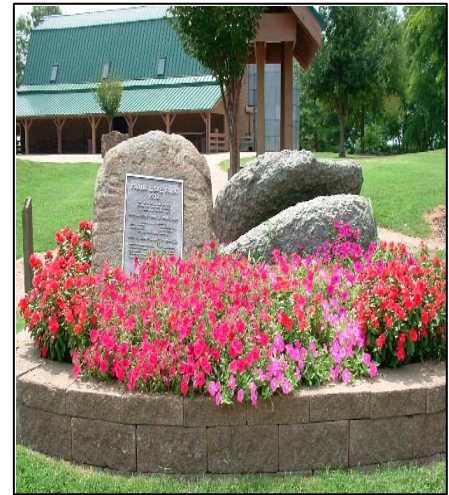
Capital Improvement Plan

Department: Parks

Project Title: Frank Liske Park - Softball Field Renovations

Project Description:

Located near the center of the County this district serving park has a variety of active and passive recreational opportunities. Frank Liske Park was dedicated in 1982 and named in honor of Mr. Frank Liske. Mr. Liske served on the Board at Stonewall Jackson School for 48 years and was instrumental in acquiring the land lease from the State. The proposed project includes the following elements: renovations of two softball fields with turf improvements, and replacement of fencing/dugouts.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☒ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design	8,504	18,400					
Land/Acquisition							
Construction	85,045	154,700					
Equipment							
Other	4,252	9,750					
Total	97,801	182,850					
Funding Sources							
General Fund	97,801	182,850					
Debt							
Grants							
Permits/Fees							
Other							
Total	97,801	182,850					
Operating Impact							
Total		TBD					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

General Services Department will be responsible for the general maintenance/repairs of current facilities. Part Time Rangers and Park Staff will assist General Services Dept. in daily maintenance.

Capital Improvement Plan

Department: Parks

Project Title: Frank Liske Park Soccer Complex

Project Description:

In 2000, Cabarrus County formally obtained a twenty-five year lease from the State of NC for 39 acres of land for a soccer complex. An eleven-field soccer complex has been constructed on this leased land and on the adjoining land at Frank Liske Park. The complex opened in August, 2002. Cabarrus County entered into a joint partnership with the City of Concord and the Cabarrus Soccer Association for the completion of this project. According to the approved agreement, the City and CSA will each reimburse Cabarrus County \$300,000 over a six-year period for a total of \$600,000 toward this project. Proposed project elements consists of installing accessible sidewalks, tree landscaping and small picnic shelters.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☒ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design	13,000	16,875					
Land/Acquisition							
Construction	130,000	168,750					
Equipment							
Other	6,500	8,437					
Total	149,500	194,062					
Funding Sources							
General Fund	149,500	194,062					
Debt							
Grants							
Permits/Fees							
Other							
Total	149,500	194,062					
Operating Impact							
Total	0	TBD					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

According to Cabarrus County Convention and Visitors Bureau, the FLP Soccer Complex provides several million dollars per year in economic impact to Cabarrus County. Proposed facility elements will assist citizens and visitors in the use of this complex. Part time Rangers/Park Staff will assist in daily maintenance.

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 formal, long-term agreement for approximately 50 acres, commonly called Camp T.N. Spencer to jointly construct a public park. In 2002, the construction consisted of perimeter loop walking/jogging trail, playground, building improvements and signage. Cabarrus County Parks received a NC Parks and Recreation Trust Fund grant for the following project elements: picnic shelters, tent sites, picnic sites, parking areas, boathouse and dock, utilities, lake improvements, bathhouse/restrooms for camping area, camping cabins, volleyball courts and horseshoe pits. These new facilities were opened to the public in 2004. Other phases consist of new bathhouse/renovation for swimming pool and covered activities building.



Type: ☐ New ☒ Expansion ☒ Replacement

Status: ☒ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design	50,000	14,000		47,310			185,737
Land/Acquisition							
Construction		239,780		593,399			2,392,055
Equipment							
Other		46,220		59,291			222,208
Total	50,000	300,000		700,000			2,800,000
Funding Sources							
General Fund	50,000	300,000		700,000			2,800,000
Debt							
Grants							
Permits/Fees							
Other							
Total	50,000	300,000		700,000			2,800,000
Operating Impact							
Total	0	TBD		TBD			TBD

Operating Budget Impact: (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place

In County Parks, the current policy is the Cabarrus General Services Department performs all daily maintenance/repairs and weekly mowing. Park Rangers and Park Staff will assist General Services Dept. in daily maintenance.

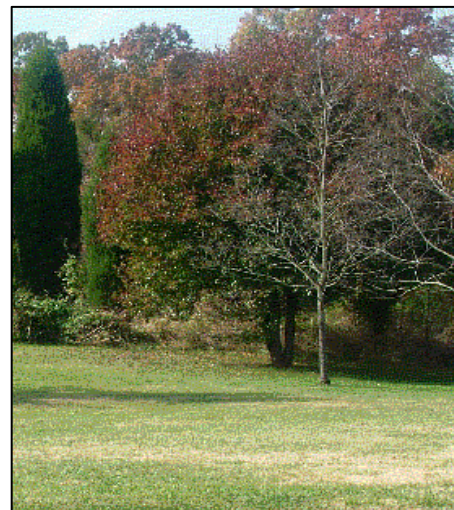
Capital Improvement Plan

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 60 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design		100,000		84,335			
Land/Acquisition		900,000					
Construction			1,553,645	1,746,996			
Equipment							
Other			146,355	168,669			
Total		1,000,000	1,700,000	2,000,000			
Funding Sources							
General Fund			1,700,000	2,000,000			
Debt							
Grants							
Permits/Fees							
Other (Capital Reserve)		1,000,000					
Total		1,000,000	1,700,000	2,000,000			
Operating Impact							
Total		TBD	TBD	TBD			

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

In County Parks, the current policy is the Cabarrus County General Services Department performs all daily maintenance/repairs and weekly mowing. Park Rangers performs supervision and other maintenance duties. Potential Co-Sponsorship of local athletic associations could assist in operations of youth athletic complex.

Capital Improvement Plan

Department: Parks

Project Title: Rocky River Greenway - Phase I

Project Description:

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 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design						100,000	
Land/Acquisition							
Construction							1,000,000
Equipment							
Other							
Total						100,000	1,000,000
Funding Sources							
General Fund						100,000	1,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total						100,000	1,000,000
Operating Impact							
Total						TBD	TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

To date, the actual details on the future maintenance and the operations of the future Rocky River Greenway Phase I have not been determined. City of Concord has estimated \$45,800 in annual cost for maintenance/operation for this Phase I project.

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 2003-04. 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.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction						600,000	
Equipment							
Other							
Total						600,000	
Funding Sources							
General Fund						600,000	
Debt							
Grants							
Permits/Fees							
Other							
Total						600,000	
Operating Impact							
Total						TBD	

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Maintenance is performed within the current budgets.

Capital Improvement Plan

Department: Parks

Project Title: Atando Road Park

Project Description:

On September 17, 2001, the Cabarrus County Board of Commissioners approved a resolution of acceptance of a gift from the Elma C. Lomax Trust of approximately 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 2006-07, a comprehensive master site plan and a preliminary budget was completed. 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design						13,000	30,000
Land/Acquisition						270,000	655,000
Construction							
Equipment							
Other						27,000	65,000
Total						310,000	750,000
Funding Sources							
General Fund						310,000	750,000
Debt							
Grants							
Permits/Fees							
Other							
Total						310,000	750,000
Operating Impact							
Total						TBD	TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

In County Parks, the current policy is the Cabarrus County General Services Department performs all daily maintenance/repairs and weekly mowing by Grounds Maintenance Division. In addition Department staff and Park Rangers performs supervision and other maintenance duties.

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 approximately 90 acres to jointly construct a public park on Orphange Road. Phase I and II were opened 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 the 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							87,000
Land/Acquisition							
Construction							1,800,000
Equipment							
Other							113,000
Total							2,000,000
Funding Sources							
General Fund							2,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							2,000,000
Operating Impact							
Total							TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

In County parks, the current policy is the Cabarrus General Services Department performs all daily maintenance/repairs and weekly mowing by Grounds Maintenance Division. In addition, department's part-time Park Rangers performs supervision and other maintenance duties for County Parks.

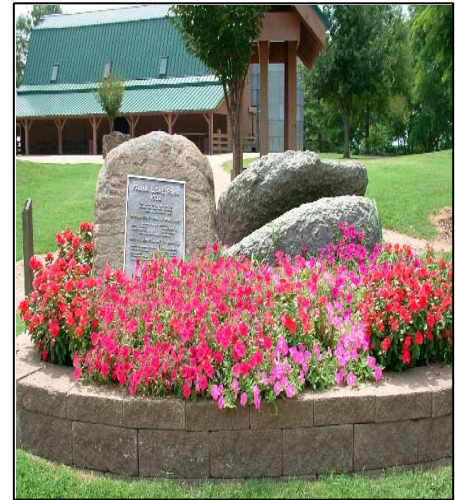
Capital Improvement Plan

Department: Parks

Project Title: Frank Liske Park - Walking Trail

Project Description:

Located near the center of the County this district serving park has variety of active and passive recreational opportunities. Frank Liske Park was dedicated in 1982 and named in honor of Mr. Frank Liske. Mr. Liske served on the Board at Stonewall Jackson School for 48 years and was instrumental in acquiring the land lease from the State. The proposed project includes asphalt paving of the perimeter trail.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☒ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design						18,500	
Land/Acquisition							
Construction						187,500	
Equipment							
Other						9,000	
Total						215,000	
Funding Sources							
General Fund						215,000	
Debt							
Grants							
Permits/Fees							
Other							
Total						215,000	
Operating Impact							
Total							TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

General Services Department will be responsible for the general maintenance/repairs of current facilities. Part Time Rangers and Park Staff will assist General Services Dept. in daily maintenance.

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 ballfield-soccer combo fields, paved/perimeter trail and signage.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design					22,000		
Land/Acquisition							
Construction					435,000		
Equipment							
Other					43,000		
Total					500,000		
Funding Sources							
General Fund					500,000		
Debt							
Grants							
Permits/Fees							
Other							
Total					500,000		
Operating Impact							
Total					TBD		

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Working with the Cabarrus County Schools and the local volunteer associations for daily maintenance, repairs and operations of school/park facilities. Maintenance is performed within the current budgets.

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 60 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							185,000
Land/Acquisition						1,000,000	500,000
Construction							3,000,000
Equipment							
Other							315,000
Total						1,000,000	4,000,000
Funding Sources							
General Fund						1,000,000	4,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total						1,000,000	4,000,000
Operating Impact							
Total						TBD	TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

In County Parks, the current policy is the Cabarrus General Services Department performs all daily maintenance/repairs and weekly mowing. Park Rangers performs supervision and other maintenance duties. Potential co-sponsorship of local athletic associations with assistance in operations of youth athletic complex.

Capital Improvement Plan

Department: General Service Administration

Project Title: Roof Replacement Library (Concord Branch) - CIP 0589

Project Description:

Roof covering is a built-up type--not sure of age of this roof. Some type of membrane has been installed over the roof system in the past to help stop leaks that were occurring. This roof membrane is allowing the built-up roof aggregate to come up thru the membrane and create more leaks. Existing roof should be removed and replaced with an EPDM System.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		250,000					
Equipment							
Other							
Total		250,000					
Funding Sources							
General Fund		250,000					
Debt							
Grants							
Permits/Fees							
Other							
Total		250,000					
Operating Impact		-5,000					
Total		-5,000					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

Anticipated savings on roof repairs and damage to interior contents.

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 3,000 sq. ft., to a total of 4,000 sq. ft. The expansion will be on land owned by the County. An architectural plan is being undertaken in the Fiscal Year 07.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition						0	
Construction			650,000				
Equipment			50,000				
Other							
Total			700,000				
Funding Sources							
General Fund			700,000				
Debt							
Grants							
Permits/Fees							
Other							
Total			700,000				
Operating Impact							
Total			7,000				

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

At this time, an increase in staffing is not anticipated. There is likely to be a 40% to 50% increase in utility costs, primarily electricity.

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 the County. A preliminary plan has been completed and estimated cost of construction has been submitted.



Type: ☐ New ☒ Expansion ☐ Replacement

Status: ☐ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							600,000
Equipment							100,000
Other							
Total							700,000
Funding Sources							
General Fund							700,000
Debt							
Grants							
Permits/Fees							
Other							
Total							700,000
Operating Impact							
Total							TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

It is unlikely that additional staff would be needed. Costs of utilities, primarily electrical and gas will increase. Cost of utilities could increase approximately 10%.

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 a renovated existing building. Size of facility is not determined but could be up to 10,000 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							2,000,000
Equipment							
Other							
Total							2,000,000
Funding Sources							
General Fund							2,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							2,000,000
Operating Impact							
Total							110,000

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Project will provide library service to an area of county that currently receives limited service through the Bookmobile. Some costs could be reduced by reassigning current Bookmobile staff to this project. Operating costs are based upon those currently applied to Mt. Pleasant Library, an operation of similar size and scope.

Capital Improvement Plan

Department: Cabarrus County Public Library

Project Title: West Cabarrus Branch Library

Project Description:

This project will locate a library branch in the northwest Cabarrus area at a site yet to be determined. Facility could be new construction, upfit of existing building, or renovation of an existing building. The branch is projected to be 10,000 sq. ft. in size. As a new facility, staffing and operating costs would be also be new.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							2,000,000
Equipment							
Other							
Total							2,000,000
Funding Sources							
General Fund							2,000,000
Debt							
Grants							
Permits/Fees							
Other							
Total							2,000,000
Operating Impact							
Total							150,000

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Staffing and operating costs for the new facility.

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.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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							
Total			15,000	17,500	20,000	22,500	

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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. Operating Impact is a combination of reduced repair expense and increased revenue from supplying voice, data, and electrical service.

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 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design				10,000			
Land/Acquisition							
Construction					500,000		
Equipment							
Other							
Total				10,000	500,000		
Funding Sources							
General Fund				10,000			
Debt					500,000		
Grants							
Permits/Fees							
Other							
Total				10,000	500,000		
Operating Impact							
Total					-12,500	-12,500	

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Elimination of \$7500 annual rental fees for temporary storage units and as much as \$5000 annually in labor savings.

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. When this date arrives we will need to upgrade the systems to new technology and because of age. That date is unknown at this time and we should at least plan for this in the future. If we are successful in our maintenance program during the life expectancy period we may be looking to upgrade around the year 2015-2020.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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

Capital Improvement Plan

Department: Arena & Events Center

Project Title: Sidewalk Construction

Project Description:

Sidewalks were a requirement of the rezoning approval from the City of Concord when the Arena was being planned for construction in 2001. The sidewalks are to border Old Airport Road and Highway 49. Due to the NCDOT widening project on Highway 49, the County was given a deferral on the construction of the sidewalks until after Highway 49 was completed. All road construction near the Arena has been completed, and the County is now responsible for constructing the sidewalks.



Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Project Costs							
Planning/Design							
Land/Acquisition							
Construction		200,000					
Equipment							
Other							
Total		200,000					
Funding Sources							
General Fund		200,000					
Debt							
Grants							
Permits/Fees							
Other							
Total		200,000					
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

There will not be an operational budget impact for the sidewalks.

Capital Improvement Plan

Department: Sheriff

Project Title: Sheriff's Office and Detention Center

Project Description:

State regulators have 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. Since this facility will not be completed until FY 2009, an annex facility will be built in FY 2007 to house inmates until the new detention center is open. Construction on the main housing facility is expected to begin in FY 2008



Type: ☐ New ☐ Expansion ☐ Replacement

Status: ☒ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	70,000,000	58,618,000					
Equipment							
Other							
Total	70,000,000	58,618,000					
Funding Sources							
General Fund							
Debt	70,000,000	58,618,000					
Grants							
Permits/Fees							
Other							
Total	70,000,000	58,618,000					
Operating Impact			1,620,000				
Total			1,620,000				

Operating Budget Impact: (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)

Once the detention center is completed additional staffing will be required. The County is planning to outsource maintenance duties. Medical costs for inmates will also increase as the total number of inmates increase. The anticipated full annual impact on the operational budget is estimated at \$1.62 million, which will be realized in FY 2009.

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	Beyond FY 2011	Total Project
Planning/Design							
Land/Acquisition							
Construction							
Equipment	536,000	336,000	336,000	336,000	155,750		
Other							
Total							
Funding Sources							
General Fund		336,000	336,000	336,000	155,750		
Debt							
Grant & Capital Res	536,000						
Permits/Fees							
Other							
Total	536,000	336,000	336,000	336,000	155,750		
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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

Capital Improvement Plan

Department: Sheriff

Project Title: Simulcast Radio Paging System

Project Description:

A simulcast emergency paging system will serve the volunteer fire departments, EMS, and rescue services from the communications center. This simulcast emergency paging system is critical to notify those services of pending emergency calls. We currently have one stand alone paging system, but it has gaps in paging coverage. We are requesting adding two additional paging sites and have them broadcast simultaneously to cover all areas of the county. In 2011, the FCC will require all paging systems in the U.S. to reduce their modulation (effect range) and frequency size (narrow banding). This will create a need to expand our current single paging site to three multicast sites. We have a window of opportunity to install these additional sites to our current system without the new regulations taking effect. We have been experiencing reception problems for paging in the fringes of our county (Midland, Mount Pleasant and Odell). The emergency services are currently purchasing new pagers (Motorola Minitor V pagers) that are capable of the 2011 narrow banding requirements, but Motorola Minitor V pagers have a reduced sensitivity or receiving range which intensifies the pagers receiving emergency dispatching from the E911 center in the Sheriff's office. This project will allow increased transmissions into those areas that have poor coverage.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment		310,000					
Other							
Total		310,000					
Funding Sources							
General Fund		310,000					
Debt							
Grants							
Permits/Fees							
Other							
Total		310,000					
Operating Impact							
Total		0					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

No operational impact to the annual budget anticipated.

No operational impact to the annual budget anticipated.

Capital Improvement Plan

Department: Courts

Project Title: Courthouse Expansion - Design Planning

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 for to be needed by FY 2012 or shortly thereafter. To begin preparing for the needs of the court system and location of the Courthouse, public input will be sought beginning in 2008 in an early design/planning stage.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design		200,000					
Land/Acquisition							
Construction							
Equipment							
Other							
Total		200,000					
Funding Sources							
General Fund		200,000					
Debt							
Grants							
Permits/Fees							
Other							
Total		200,000					
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Operational impact will not occur until construction is completed, and include utilities, housekeeping and maintenance and the potential for additional staffing to secure the facility and courtrooms. These costs are not yet quantifiable.

Capital Improvement Plan

Department: General Service Administration

Project Title: Courthouse Roof Replacement

Project Description:

Courthouse roof was replaced in 1997 and anticipate life expectancy is 15 years.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction						125,000	
Equipment							
Other							
Total						125,000	
Funding Sources							
General Fund						125,000	
Debt							
Grants							
Permits/Fees							
Other							
Total						125,000	
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

If roof is not replaced, expenses will be recognized from leaks to interior contents.

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction						120,000	
Equipment							
Other							
Total						120,000	
Funding Sources							
General Fund						120,000	
Debt							
Grants							
Permits/Fees							
Other							
Total						120,000	
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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

Capital Improvement Plan

Department: Commerce

Project Title: Land Development Software

Project Description:

New land development software will replace existing Commerce Department software and will leverage the functionality of GIS, client server technology, and web-based applications. This software will also allow the County to implement an enterprise software solution for Land Records, Permitting, Zoning, Planning, and GIS. This project will provide better service/access to data records. Accela Government Software was selected in FY 2007. A five-year lease purchase was used, with \$250,000 paid in FY 07 and annual payments of \$122,471.57 payable in FY 08 through FY 11.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment							
Other	250,000	122,472	122,472	122,472	122,472		
Total	250,000	122,472	122,472	122,472	122,472		
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees	250,000	122,472	122,472	122,472	122,472		
Other							
Total	250,000	122,472	122,472	122,472	122,472		
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

This software will improve efficiencies within the County as well as for users of the various permitting processes. A 3% technology fee has been implemented for all permits to offset the costs of the program.

Capital Improvement Plan

Department: Social Services

Project Title: Lobby Renovations

Project Description:

Renovations to the lobby of the Social Services department is needed for better traffic flow and due to the extreme wear and tear on the area in general.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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		0					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.-- place estimated annual totals in chart above)*

No operational budget impact.

Capital Improvement Plan

Department: Aging

Project Title: Cabarrus County Senior Center Expansion

Project Description:

The Dept of Aging is conducting a feasibility study this fiscal year to determine the best/most efficient way to expand the current Senior Center facility to provide additional programming space, meeting rooms, and to add a fitness/wellness center that will include a room that is designed for fitness and/or dance classes, an area for cardiovascular/fitness equipment (treadmills, stationary/incumbent bikes, light weights and strength training stations), as well as a water exercise pool. This space will also include additional restrooms and dressing areas. Also included in this renovation, will be the expansion of the kitchen area and the addition of a stage area in the multipurpose room. 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design						100,000	
Land/Acquisition							
Construction							1,750,000
Equipment							150,000
Other							100,000
Total						100,000	2,000,000
Funding Sources							
General Fund						100,000	1,175,000
Debt							
Grants							425,000
Permits/Fees							
Other							400,000
Total						100,000	2,000,000
Operating Impact							
Total							60,000

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

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 \$40,000 (salary/benefits). Additional expenses for part-time instructors and/or programming costs will be offset by increased revenues from participation fees that

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 accomodate the needs of the LunchPlus Club under the unbrella 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design						100,000	
Land/Acquisition						300,000	
Construction							4,650,000
Equipment							250,000
Other							100,000
Total						400,000	5,000,000
Funding Sources							
General Fund						400,000	2,650,000
Debt							
Grants							750,000
Permits/Fees							
Other							1,600,000
Total						400,000	5,000,000
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

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

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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							
Total			TBD				

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

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

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, Piedmont Behavioral Health, and Daymark. Current lease contract extends into 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 in place in early 2012. Planning, design, and construction of this new location will need to be completed prior to the end of the current lease to provide for a smooth transition.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							30,000,000
Construction							
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							TBD

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

Since this building would replace a current facility, heating, cooling and maintenance budgets already exist-- however, size and efficiencies will come into play on whether these costs will stay the same, be reduced, or increased.

Capital Improvement Plan

Department: General Service Administration

Project Title: Senior Center Roof Replacement

Project Description:

Shingle roof showing signs of age and wear.. Recommend replacement with standing seam metal roof. Metal roofing is gaining in popularity for its attractive colors and its solar reflectance.



Type: ☐ New ☐ Expansion ☒ Replacement

Status: ☐ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 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: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

The new age coatings (color) applied to standing seam metal roofs are designed to provide solar reflectance. Metal roofing is gaining in popularity due to its ability to reduce expenses related to cooling and heating usage. Unable to quantify potential savings at this time.

Capital Improvement Plan

Department: Aging

Project Title: New Senior Center Site

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							3,000,000
Equipment							250,000
Other							100,000
Total							3,350,000
Funding Sources							
General Fund							1,500,000
Debt							
Grants							750,000
Permits/Fees							
Other							1,100,000
Total							3,350,000
Operating Impact							
Total							120,000

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--*

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 inc

Capital Improvement Plan

Department: Landfill

Project Title: Landfill Entrance, Scalehouse and Recycling Storage

Project Description:

This will combine the administrative offices and the scalehouse into one building as well as replace the existing scale system that has structural damage. This will also include a storage building for the electronic recycling program. The solid waste department received a \$10,000.00 grant for this program.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		249,000					
Equipment		184,000					
Other		27,000					
Total		460,000					
Funding Sources							
General Fund							
Debt							
Grants (Recycling)		10,000					
Permits/Fees							
Other		450,000					
Total		460,000					
Operating Impact							
Total		-5,000					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place estimated annual totals in chart above)*

This will reduce the maintenance on the existing building and scale system. This will also combine employees from separate buildings which will allow reduced administrative costs as well as utilities.

Capital Improvement Plan

Department: Landfill

Project Title: Recycling Truck - Waste Reduction

Project Description:

This is a rear-loading truck to collect and deliver recyclable material.

Type: ☒ New ☐ Expansion ☐ Replacement

Status: ☐ In Progress

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment		110,000					
Other							
Total		110,000					
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees - Landfill Fund		110,000					
Other							
Total		110,000					
Operating Impact							
Total		-6,000					

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

This will eliminate an average of \$6,000 a year in contracted collection costs and will allow the current county staff to implement a school recycling program as well as combine existing collection activities, which will also provide additional savings.

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment			425,000				
Other							
Total			425,000				
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (fund bal.)			425,000				
Total			425,000				
Operating Impact							
Total			-200,000				

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

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 for contracting services.

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: School Construction

Project Description:

To meet school enrollment needs, the County must continue to buy property and construct additional schools. General Obligation (GO) bonds were issued in FY 2006 for \$34.4 million; and an additional \$48 million issued in FY 2007 to support school construction.

In FY 2008, the County will fund the construction of a new high school (1000 seats), AT Allen replacement (506 seats), two elementary schools (700 seats each), and a middle school (1200 seats).

In FY 2010, the County will fund one middle school (1200 seats), one elementary school (700 seats), and addition/renovation to Mt. Pleasant Middle (250 seats) and an addition to Furr Elementary (200 seats).

In 2011, the County will fund construction of a high school (1500 seats), elementary (700 seats), J N Fries addition/renovation (200 seats), Beverly Hills addition (150 seats), Central Cabarrus High School addition/cafeateria replacement (175 seats) and addition/renovation to Northwest Middle School (175 seats).

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	48,000,000	138,598,000		73,200,000	101,340,000		
Equipment							
Other							
Total	48,000,000	138,598,000		73,200,000	101,340,000		
Funding Sources							
General Fund							
Debt	48,000,000	57,000,000		73,200,000	101,340,000		
Grants							
Permits/Fees							
Other							
Total	48,000,000	57,000,000		73,200,000	101,340,000		
Operating Impact							
Total	0	3,300,000		2,000,000	2,000,000	2,000,000	

Operating Budget Impact: The County's contribution to annual operating expenses will increase as a result of new school construction as indicated above.

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition		2,619,543	2,724,325	2,833,296	2,946,630	3,064,495	
Construction							
Equipment							
Other							
Total		2,619,543	2,724,325	2,833,296	2,946,630	3,064,495	
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Lottery Proceeds)		2,711,376	2,724,325	2,833,296	2,946,630	3,064,495	
Total		2,711,376	2,724,325	2,833,296	2,946,630	3,064,495	
Operating Impact							
Total							

Operating Budget Impact: *(Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place*

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: Bus Garage

Project Description:

As part of the Cabarrus County Schools future construction needs plan, a new bus garage was identified for construction in the near future. The County plans to use a combination of Capital Reserve funds and FY 2006 funds set aside, but no longer needed, for debt service on schools and the Sheriff's Office and Detention Center, in order to construct this building. "Pay as you go" funding in FY 2007 and FY 2008 will eliminate this expense from the 2008 School Bond Referendum.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction	4,750,000	2,750,000					
Equipment							
Other							
Total	4,750,000	2,750,000					
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other	4,750,000	2,750,000					
Total	4,750,000	2,750,000					
Operating Impact							
Total	0	0					

Operating Budget Impact: Annual operational expense will be borne by the School Board and will be

Funding provided from General Fund and Capital Reserve Fund

Capital Improvement Plan

Department: Cabarrus County Schools

Project Title: Information Technology (IT) Facility

Project Description:

As part of the Cabarrus County Schools future construction needs plan, a new IT Facility was identified for construction. The County plans to construct this building in FY 2010.

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction				2,500,000			
Equipment							
Other							
Total				2,500,000			
Funding Sources							
General Fund				2,500,000			
Debt							
Grants							
Permits/Fees							
Other							
Total				2,500,000			
Operating Impact							
Total				0			

Operating Budget Impact: Annual operational expense will be borne by the School Board and will be

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	3,580,000	3,370,000	2,160,000	2,332,800	2,519,424	2,645,395	
Other							
Total	3,580,000	3,370,000	2,160,000	2,332,800	2,519,424	2,645,395	
Funding Sources							
General Fund	3,580,000	3,370,000	2,160,000	2,332,800	2,519,424	2,645,395	
Debt							
Grants							
Permits/Fees							
Other							
Total	3,580,000	3,370,000	2,160,000	2,332,800	2,519,424	2,645,395	
Operating Impact							
Total	0	0	0	0	0	0	

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

Capital Improvement Plan

Department: Kannapolis City Schools

Project Title: School Construction

Project Description:

To meet school enrollment needs, the County must buy property and construct additional schools. In FY 2006, \$12.5 million in General Obligations bonds were issued.

In FY 2008, the County plans to fund the purchase price for land and the cost for A. L. Brown High School wing addition which will add 500 seats to the school.

In FY 2010, the County will fund three projects: Kannapolis Middle School wing addition (160 seats); new school (undetermined type) (500 seats); and a new wing at Shady Brook Elementary (160 seats).

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

Project Costs	FY 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction		12,862,000		21,500,000			
Equipment							
Other							
Total		12,862,000		21,500,000			
Funding Sources							
General Fund							
Debt		12,862,000		21,500,000			
Grants							
Permits/Fees							
Other							
Total		12,862,000		21,500,000			
Operating Impact							
Total		0			1,000,000		

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 Bond (GO) Funding for construction and Lottery Proceeds for Land/Acquisition.

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition		370,568	385,391	400,806	416,839	433,512	
Construction							
Equipment							
Other							
Total		370,568	385,391	400,806	416,839	433,512	
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (Lottery Proceeds)		370,568	385,391	400,806	416,839	433,512	
Total		370,568	385,391	400,806	416,839	433,512	
Operating Impact							
Total							

Operating Budget Impact: (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place

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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction							
Equipment	451,224	575,000	540,000	583,200	629,856		
Other							
Total	451,224	575,000	540,000	583,200	629,856		
Funding Sources							
General Fund	451,224	575,000	540,000	583,200	629,856		
Debt							
Grants							
Permits/Fees							
Other							
Total	451,224	575,000	540,000	583,200	629,856		
Operating Impact							
Total	0	0	0	0	0		

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 FY 2012. 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition							
Construction						10,000,000	
Equipment							
Other							
Total						10,000,000	
Funding Sources							
General Fund						10,000,000	
Debt							
Grants							
Permits/Fees							
Other							
Total						10,000,000	
Operating Impact							
Total						0	250,000

Operating Budget Impact:

Additional annual operational funding for the new building is estimated at \$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 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 2007 Actual	FY 2008 Proposed	FY 2009 Planning	FY 2010 Planning	FY 2011 Planning	FY 2012 Planning	Future Years
Planning/Design							
Land/Acquisition		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	
Construction							
Equipment							
Other							
Total		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	
Funding Sources							
General Fund							
Debt							
Grants							
Permits/Fees							
Other (APFO)		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	
Total		3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	
Operating Impact							
Total							

Operating Budget Impact: (Describe anticipated annual savings and/or expenses by type, amount, positions, etc.--place



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 the citizens that elected them to office. 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	179,806	183,901	171,004	171,004	
Operations	159,946	177,326	195,506	194,306	
Capital Outlay	0	0	25,000	0	
Total Expense	339,752	361,227	391,510	365,310	1%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%
STAFFING					
FTE Positions	3.50	3.50	3.50	3.50	

BUDGET HIGHLIGHTS / CHANGES:

- Implementation of Paperless Agenda included within recommended budget.
- Request for Agenda Management Software delayed to a future year.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Led an organization strategic planning effort to establish a clear vision, goals, and objectives for county government, that will be used as guiding principles in all programs and activities within the county.
- Successfully transitioned to new board clerk and attorney.
- Installed and integrated two new members to the board of commissioners.

Board of Commissioners

- Led delegation of local elected county, municipal, and education officials to Raleigh to highlight transportation and education facilities funding needs.
- Convened task force of local municipal and county officials to discuss a consolidated effort to manage residential growth in the county.
- Provided support to Concord and Kannapolis in their efforts to secure additional water resources through an inter-basin transfer.
- Took initiative to resolve impasse over jail by participating in unsuccessful mediation efforts with selected residents of downtown Concord and the City of Concord.

PERFORMANCE SUMMARY:

GOAL: To ensure public safety and enhance the quality of life, health and academic opportunities for all residents.

OBJECTIVE: Determine the county's final level of participation with the City of Kannapolis in the development of infrastructure related to the North Carolina Research Campus and the Kannapolis TIF district.

OBJECTIVE: Resolve the remaining issues related to completing the construction of the Cabarrus County Sheriff's Office & Detention Facility.

OBJECTIVE: Develop and implement a long-term school financing strategy that involves the enhanced use of revenues provided by the APFO and other yet to be determined revenue streams, thereby reducing need for debt financing.

OBJECTIVE: Further Develop a consolidated approach to growth management and utilities provision in coordination with the municipal governments.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Adoption of a TIF Memorandum of Understanding/Agreement with the City of Kannapolis	-	June 2007	-
Completion of the Jail Annex	25%	100%	-
Completion of the Administration Building	-	40%	60%
Completion of the Housing Building	-	20%	60%
Finalization and adoption of an updated Adequate Public Facilities Ordinance	-	June 2007	-
Development of consolidated growth management strategies with the cities.		20%	80%

Board of Commissioners

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.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 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	50%	80%	100%
Percent of draft work session minutes prepared within 3 days after the meeting	50%	80%	100%
Percent of minutes approved by the Board without amendment.	95%	100%	100%

Board of Commissioners – Legal

MANDATED SERVICE: NCGS 153A-114

MISSION: To provide expert advice to County Manager and staff on all day-to-day legal matters affecting County government.

PROGRAM DESCRIPTION: The County Attorney serves as legal adviser to the Board of Commissioners, the County Manager and County staff. The County currently contracts its legal representation.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	25,327	111,170	0	233,363	
Operations	303,720	207,675	0	355,888	
Capital Outlay	0	0	0	0	
Total Expense	329,047	318,845	0	589,251	85%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%
STAFFING					
FTE Positions	1.00	1.00	0.00	4.00	

BUDGET HIGHLIGHTS / CHANGES:

- The FTE for County Attorney is being eliminated, due to the service being contracted out to a local attorney.
- Legal Staff from the Department of Social Services was assigned to this division (Two staff attorney positions and two support staff positions).

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 County Commissioners, preparing the annual budget, the five-year financial and capital plans, and overseeing all county expenditures. He also serves as a liaison to the public, the county departments that are not under the general control of the County 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	332,635	337,007	338,351	338,353	
Operations	40,749	50,091	47,669	47,669	
Capital Outlay	0	0	0	0	
Total Expense	373,384	387,098	386,020	386,022	0%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%
STAFFING					
FTE Positions	2.50	2.50	2.50	2.50	

BUDGET HIGHLIGHTS / CHANGES:

- There are no significant changes in the department's operating budget for Fiscal Year 2008.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Opened the Employee Wellness Center for employee medical needs.
- Began construction of the Cabarrus County Sheriff's Office and Detention Center.
- Established and implemented Five-year Financial Plan.
- Engaged an architectural firm to perform a Facility and Space Needs Study.
- Completed renovations to the County Manager's offices to accommodate growth.
- Identified and presented "Cross Cutting Issues" to Board of Commissioners and other elected officials.

County Manager

PERFORMANCE SUMMARY:

GOAL: To provide additional jail space (beds) as mandated by the State of North Carolina Division of Facilities Services.

OBJECTIVE: To complete Jail Annex (96 beds).

OBJECTIVE: To create a safer environment for the employees of the jail and those incarcerated by providing additional bed space.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Complete Jail Annex construction	0	90%	09/07
Reduce out of county transports for housing	21	185	26

GOAL: To ensure a quality education for all children of Cabarrus County.

OBJECTIVE: To facilitate funding for future public school construction.

OBJECTIVE: To provide additional classroom space to meet the demand that has been identified by the Board of Education.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Create and maintain Five Year Financial Plan	Yes	Yes	Yes
Additional student capacity (seats) funded	--		3,906

GOAL: To provide current information to the Board of Commissioners concerning new/proposed legislation that may have an economic or social impact on the citizens of Cabarrus County.

OBJECTIVE: To monitor activity of the NC General Assembly and provide the Board with updates and opportunities.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Attend annual Legislative Day	Yes	Yes	Yes
Attend NCACC Legislative Goals Conference	Yes	Yes	Yes
Monitor proposed bills throughout the year	Yes	Yes	Yes

County Manager – 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	120,724	207,377	225,289	225,290	
Operations	76,723	184,629	146,589	140,589	
Capital Outlay	0	22,000	31,500	11,500	
Total Expense	197,447	414,006	403,378	377,379	-9%
REVENUES					
Other Taxes	476,696	450,000	450,000	450,000	
Fees & Other	144	100	0	0	
Total Revenue	476,840	450,100	450,000	450,000	0%
STAFFING					
FTE Positions	2.00	4.00	4.00	4.00	

BUDGET HIGHLIGHTS / CHANGES:

- Department is upgrading the Channel 22 editing system to enhance compatibility between systems.
- Request for robotic camera system in the Commissioners Chambers in anticipation of Timewarner no longer providing video production services has not been funded this year.

County Manager – Communications & Outreach

FY 2007 MAJOR ACCOMPLISHMENTS:

- Won the Paul Green Multimedia Award from the NC Society of Historians for Channel 22's production of "Historical Moments with Clarence Horton" in partnership with Historic Cabarrus Inc.
- Won second place award in the 3CMA national Savvy Awards competition for the Cabarrus County website.
- Assisted the Cabarrus County Fair in enhancing its marketing and promotional efforts and subsequently won the Media Award in the North Carolina Association of Agricultural Fairs competition.
- Coordinated the County's first citizen survey to measure residents' awareness of and satisfaction with County programs and services. This survey will be conducted every two years as a benchmarking study.
- Coordinated an internal communications audit to assess and measure strategies to communicate with employees and to measure morale.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
# of Cabarrus This Week segments produced	-	16	52
Increased viewership of video streaming on website	-	-	90%
Increase hits and click-throughs on website	-	-	25%
Increase subscribers of email newsletter	-	-	50%
# of neighborhood associations registered in outreach program	-	-	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.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Increase Intranet usership	-	-	50%
Standardized date of delivery of employee newsletter	-	-	100%
Add awards for service performance to recognition program.	-	-	100%

County Manager – Risk Management

MANDATED SERVICE: No (To aid in complying with NC OSHA guidelines)

MISSION: To provide overall safety and health of County employees 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 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. Risk Management works closely with personnel from other departments to identify areas of concern and find solutions to enhance safety in County owned and operated facilities and seeks to develop safety programs designed to meet the criteria established by the North Carolina Department of Labor Occupational Safety and Health Administration. This department develops, implements, and evaluates programs designed to enhance the health and wellness of County employees.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	32,821	102,625	115,156	115,171	
Operations	43,741	74,035	70,182	70,182	
Capital Outlay	0	0	27,000	27,000	
Total Expense	76,562	176,660	212,338	212,353	20%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	1,703	4,600	775	775	
Total Revenue	1,703	4,600	775	775	-83%
STAFFING					
FTE Positions	2.00	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Request for funding increase for Risk and Safety programs

FY 2007 MAJOR ACCOMPLISHMENTS:

- Obtained OSHA general industry outreach trainer authorization.
- Installed eighteen AEDs in County facilities and trained 519 employees in CPR.
- Increased awareness of Wellness for Life programs with 33% employee participation.
- Established the Employee Health Center to reduce the healthcare cost for County and employees.
- Maintained health insurance plan for employees at the same premium level.
- Conducted the first Health Risk Assessment for County employees with 100% participation.

County Manager – Risk Management

PERFORMANCE SUMMARY:

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

OBJECTIVE: To maintain 100% completion of Health Risk Assessment for July 2007 health insurance enrollment.

OBJECTIVE: To increase awareness and utilization of Wellness for Life programs by 5%

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Completion of Health Risk Assessments by Employees	100%	100%	100%
Wellness for Life participation	33%	35%	40%
Wellness programs offered	57	55	55

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

OBJECTIVE: Maintain the Employee Health Center for employee use, thereby reducing healthcare cost to the County.

OBJECTIVE: Reduce number of employees using tobacco by 20% by annual enrollment

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Reduction in tobacco users among employees	-	-	20%
Cost savings in health claims from implementation of the Employee Health Center	-	\$100,000	\$150,000

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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	236,284	250,957	266,752	270,485	
Operations	97,915	184,133	136,421	136,476	
Capital Outlay	0	0	0	0	
Total Expense	334,199	435,090	403,173	406,961	-6%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%
STAFFING					
FTE Positions	4.25	4.25	4.25	4.25	

BUDGET HIGHLIGHTS / CHANGES:

- Continue employee recognition and appreciation programs.
- Work with benefit providers to provide cost effective benefit products for employees.
- Continue employee training, to include supervisor and employee programs.
- Work with departments to highlight program, project, and individual achievements.

Human Resources

FY 2007 MAJOR ACCOMPLISHMENTS:

- A job classification and compensation review was completed to ensure accurate job descriptions and an equitable and competitive pay plan.
- Employee efforts in providing conscientious and quality service to Cabarrus County citizens were recognized with Employee Appreciation Days.
- Recognized 107 employees for their continued services to Cabarrus County for a combined total of 1075 years of service.
- Implemented healthcare reimbursement account debit cards for employees.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Employee Turnover Rate (All positions)	15.55%	15.25%	15.00%
Full Time Employees Turnover Rate	10.30%	11.40%	10.00%
Number of Separations	84	125	115
Job Vacancies Advertised	217	174	190
Number of Applications Processed	4370	3644	3900
Number of New Hires	158	214	200
Vacant Positions not filled in 90 days	8	6	5
Number of Full time Equivalent Positions (FTEs)	779	835	860
Benefit Program Enrollments	703	787	820
Total Personnel Actions Processed	2521	2615	2700

Tax Administration – Tax Collections

MANDATED SERVICE: North Carolina Machinery Act, NCGS 105. Administer and coordinate the collection of property taxes, delinquent taxes and other revenue.

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 Cabarrus County taxpayers.

PROGRAM DESCRIPTION: This program ensures the collection of all current, delinquent and gross receipt taxes for the county, contracted municipalities, and special districts. Responsibilities include: 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; and, maintaining and reporting lockbox and credit card postings.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	412,897	432,687	426,107	426,112	
Operations	283,627	300,939	364,328	364,328	
Capital Outlay	0	7,995	0	0	
Total Expense	696,524	741,621	790,435	790,440	7%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	307,937	270,000	286,000	286,000	
Total Revenue	307,937	270,000	286,000	286,000	6%
STAFFING					
FTE Positions	10.00	10.00	10.00	10.00	

BUDGET HIGHLIGHTS / CHANGES:

- Increase current year collections to 98.10% by increasing public contact through increased mailings.
- Increase delinquent and current collections by sending accounts to Debt Set-off. We will mail a mass mailing in February in order to set off North Carolina State Refunds.
- Increase public knowledge to taxing system through media resources. Also, provide materials for taxpayers on the taxing system, handouts etc.
- Provide outstanding customer service through personal contact and/or telephone.

Tax Administration – Tax Collections

FY 2007 MAJOR ACCOMPLISHMENTS:

- Increased current year collections rate to 97.87% -- the highest recorded level.
- Two staff members will become certified through NCTCA. This increases the number of certified deputy tax collectors to six for the office.
- Enhanced the audio/video security system in Collections.

PERFORMANCE SUMMARY:

GOAL: To increase current year collection rate for DMV and Real Property.

OBJECTIVE: Increase DMV current year collections by .10%

OBJECTIVE: Increase Real/Personal current year collections by .10%

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Collection percentage DMV	89.47%	89.50%	89.59%
Collection percentage Real/Personal	98.67%	98.69%	98.79%
Combined	97.87%	98.00%	98.10%

GOAL: To increase delinquent collections.

OBJECTIVE: Increase total delinquent collections by 6%

OBJECTIVE: Increase garnishments/bank attachments by 10%

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Collection percentage delinquent DMV	98.2%	98.5%	100.0%
Collection percentage Real/Personal delinquent	80.6%	82.0%	100.0%
Garnishments/Bank Attachments processed (volume)	2,781	3,500	3,850
Delinquent Taxes Collected (amount)	\$1,306,982	\$1,387,386	\$1,470,600

Tax Administration – County Assessor & Land Records

MANDATED SERVICE: North Carolina Machinery Act, NCGS 105, Subchapter II. Administer the listing, appraisal, and assessment of all real, personal property and motor vehicles within the County.

MISSION: Through innovation, dedication, professionalism, and good stewardship, 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. Cabarrus County reappraises all real property every four years. 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	1,583,717	1,713,625	1,799,570	1,805,604	
Operations	199,906	338,440	392,898	392,986	
Capital Outlay	9,233	0	0	0	
Total Expense	1,792,857	2,052,065	2,192,468	2,198,590	7%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	3,409	4,000	3,000	3,000	
Total Revenue	3,409	4,000	3,000	3,000	-25%
STAFFING					
FTE Positions	29.00	31.68	33.00	33.00	

BUDGET HIGHLIGHTS / CHANGES:

- Successfully complete the 2008 Revaluation Project by placing accurate appraisals on all real property in the county, notifying taxpayers, and processing appeals in order to establish a reliable tax base from which to bill the 2008 property taxes.
- Complete the paperless processing of straight transfers from Land Records to the assessment file and have all deeds worked within two (2) weeks of receipt from Land Records.
- Enhance the work environment in Land Records by installing four (4) new workstations; increase efficiency and work production.

Tax Administration – County Assessor & Land Records

FY 2007 MAJOR ACCOMPLISHMENTS:

- Development of the CLaRIS program to enhance the delivery of Land Records information to the Assessor's Office, public, and other departments. Won the Jurisdictional Award from the North Carolina Association of Assessing Officers at the NCAAO Fall Conference.
- Effectively restructured and streamlined the Real Property Transfer Section and exceeded our objective of working all deeds and plats within 30 days of receipt from Land Records.
- Effectively planned and began the 2008 Revaluation Project which is on schedule to be completed in the next budget year.
- Increased new construction appraisal production, finished work ahead of schedule.

PERFORMANCE SUMMARY:

County Assessor – Real Property

GOAL: Successful completion of the 2008 Revaluation Project.

OBJECTIVE: Successfully complete all re-appraisals by June 30, 2008.

OBJECTIVE: Achieve an overall assessment ratio of 100% with acceptable COD.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Mail Assessment Notices – Non- New Construction	N/A	N/A	12/01/2007
Mail Assessment Notices – New Construction	03/20/2006	03/01/2007	04/01/2008
Assessment Ratio – All Property Types	96.03	93.00	100%
Coefficient of Dispersion – Residential	13.57	12.45	<15%
Coefficient of Dispersion – Commercial/Industrial	N/A	N/A	<20%
Coefficient of Dispersion – Vacant Land	N/A	N/A	<20%

GOAL: Complete real property splits and transfers and new construction appraisals on schedule.

OBJECTIVE: Splits and transfers worked within two weeks of receipt from Land Records.

OBJECTIVE: New Construction completed by April 1, 2008.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Deed backlog on July 1, 2007	12 weeks	8 weeks	<= 2 weeks
Deed backlog on January 1, 2008	6 weeks	2 weeks	<= 2 weeks
Average number of parcels split and transfer / month	1,015	1,316	1,450
Average new construction appraisals per month	809	1,205	625

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Average number of vehicles assessed per month	12,285	12,530	12,780
Average number of Business Personal Audits / month	8.4	12.5	13.0
Volume of Individual Listings Assessed	15,589	16,849	17,691
Volume of Business Listings Assessed	5,697	5,750	5,850
Volume of Incentive Grants Processed	15	20	25

Land Records:

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

OBJECTIVE: Complete all 2007 deeds and plats by January 31, 2008.

OBJECTIVE: Begin re-mapping project to ensure the spatial accuracy of each parcel within the county and verify its alignment with other geographic data layers.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Complete Deed Transfers	1-16-06	1-18-07	1-16-08
Complete Deeded Splits, Merges, and Adjustments	1-22-06	1-31-07	1-30-08
Complete Plats and Plat Subdivisions	1-22-06	1-31-07	1-30-08
Average number of plats worked per month	23.92	28.25	31
Average number of transfers worked per month	659	751	825
Average number of splits worked per month	89.92	83.75	83

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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	254,610	292,894	388,850	352,295	
Operations	183,762	352,596	571,333	500,881	
Capital Outlay	1,825	0	0	0	
Total Expense	440,198	645,490	960,183	853,176	32%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	63,527	1,000	109,949	109,949	
Total Revenue	63,527	1,000	109,949	109,949	10895%
STAFFING					
FTE Positions	6.83	6.83	8.83	7.83	

BUDGET HIGHLIGHTS / CHANGES:

- HAVA implementation paid for most services required by new equipment, new procedures and new software in the Calendar Year 2006. This budget reflects the extra charges that will be incurred with the new equipment, software and HAVA laws and the continuing increase of cost due to growth, which will be reflected in all future budgets.
- We will have the Municipal General Elections in November of 2007 and a possibility of three additional elections in the 2007/2008 Fiscal Year rather than one.
- The County will be reimbursed approximately \$110,000 from the five municipals for the conduct of their elections.

Board of Elections

FY 2007 MAJOR ACCOMPLISHMENTS:

- Successful procurement, acquisition, inventory, training and use of new voting equipment and software in a very short timeframe before use in the 2006 May Primary Election.
- Developed a security plan and a policy procedure on the new equipment, policy and procedures on the new laws and the new type of ballots—used this procedure during all elections held in 2006 and during the Congressional count and recount with high marks from the public and the parties.
- Developed easy instructions for the precinct officials in the training manuals on the voting equipment. Conducted individual special training for all precinct officials in the use of the new equipment without any major problems on the day of election.

PERFORMANCE SUMMARY:

GOAL: To improve election operations at the polling place.

OBJECTIVE: Implement a “Rovers” program whereby six new officials trained in all aspects of elections will be utilized as “rovers” for designated precincts on election day to help the poll workers and answer questions.

OBJECTIVE: Reduce paperwork from six forms to one, reduce errors, and streamline voting by implementing the use of ATV (Authorization to Vote) forms rather than the traditional poll book and registration printouts on election day.

MEASURES	CY 2006 ACTUAL	CY 2007 ESTIMATE	CY 2008 OBJECTIVE
Effectiveness of poll “Rovers” as rated by poll workers survey. Rating on scale of 1 to 10, with 10 best.	-	-	Score of 8
Number of Election Processing Forms to Complete	6	1	1
State and Federal Mandates Met	100%	100%	100%
Number of Contested Election Results	None	None	None
Accurate Canvass of Election Results Provided to the State within the Statutory Time	Yes	Yes	Yes
% of Voter Turnout at each specific election	34% General '06'	15% Municipal '07	61% General '08
People Qualified to Register in Cabarrus County (2000 Census 131,063 minus 25% for ineligible voters, figured on 2.5% growth each year).	113,993	116,842	119,763
Registered Voters at date of specific election	93,520	95,000	100,000
Percentage of eligible Voters registered	82%	81%	83%
Elections to be held for each “Calendar” Year	2	1	4

Register of Deeds

MANDATED SERVICE: Constitutional Office operating under NC General Statutes and County resolutions.

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 Registrar 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	484,836	508,861	524,042	524,047	
Operations	245,610	252,676	261,747	261,747	
Capital Outlay	0	0	5,150	5,150	
Total Expense	730,446	761,537	790,939	790,944	4%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	3,083,854	3,048,003	3,446,000	3,446,000	
Total Revenue	3,083,854	3,048,003	3,446,000	3,446,000	13%
STAFFING					
FTE Positions	10.18	10.43	10.43	10.43	

BUDGET HIGHLIGHTS / CHANGES:

- Funding to acquire additional book shelves for land record vault.
- Funding to replace 8 customer chairs used by the public at the front counter waiting area since 1990.
- Complete planned portion of scanning vital records which will be funded by the Register of Deeds.
- Automation Enhancement and Preservation Fund.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Installed card reader system to help in cost recovery of public using printers and copiers.
- Upgraded receipting system to keep daily, monthly and yearly total of different programs.
- Linked ROD land record databases directly to Land Records Department enabling easier access for their staff members.
- Started process of scanning vital records to be linked with index databases.

Register of Deeds

PERFORMANCE SUMMARY:

MEASURES*	CY 2005* ACTUAL	CY 2006* ACTUAL	CY 2007* ESTIMATE
Births recorded for Cabarrus County	2,844	3,004	3,100
Deaths recorded for Cabarrus County	1,405	1,418	1,428
Marriage Licenses issued	1,207	1,313	1,400
Subdivision plats/condo plans filed	287	319	320
Land Record documents (deeds, agreements)	45,742	48,762	52,000
Military Discharges	263	239	240
Number of land record document pages scanned	250,000	271,250	280,000

*(This information is reported by calendar year verses fiscal year)

GOAL: Expand customer service by implementing use of NC Vital Records program, slated to be up and running in FY 08, which gives ROD access to birth records over 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 Vital Records.

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

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Issue birth certificates that occurred in other counties	--	--	100
Complete amendment forms for customers who were born in other counties	--	--	25

GOAL: Improve efficiency and customer access by implementing electronic recording of land record documents during FY 09.

OBJECTIVE: During FY 08, investigate all avenues for information on electronic recording.

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

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Attend workshops and training sessions	--	--	5
Work with vendor after each workshop	--	--	5

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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	656,903	738,817	771,645	771,702	
Operations	123,903	123,214	131,237	134,237	
Capital Outlay	0	0	0	0	
Total Expense	780,806	862,031	902,882	905,939	5%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%
STAFFING					
FTE Positions	11.38	11.38	11.40	11.40	

BUDGET HIGHLIGHTS / CHANGES:

- Issue debt for the construction of a new high school in northwest area of the County.
- Issue debt for the final phase of the Justice Center project.
- Continue efforts to cross-train employees in order to maintain an optimal service level within the department.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Awarded the Government Finance Officer's Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the 21st consecutive year and GFOA Distinguished Budget Presentation Award for the 10th year.
- Issued \$48 million in General Obligation (GO) Bonds for school construction and issued installment financing for \$15 million to construct the Jail Annex and site work for the Justice Center and \$35 million for the Sheriff's Administration Building.
- Implemented electronic auctions for disposal of surplus property.
- Start-up of internal control reviews of County departments.
- UNC School of Government Public Administration Course completed by the Assistant Finance Director.
- NC Public Finance Officers' Association certification completed by the Accounting Operations Supervisor.

Finance

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Accounts Payable (AP) Checks Issued	19,716	16,712	17,046
AP Electronic Payments Processed	6,321	7,148	7,434
Requisitions processed within one business day	95%	98%	100%
Annual Net Revenue from Surplus Property	\$60,272	\$70,000	\$75,000
# of Surplus Auctions Conducted	1 (physical)	12 (on-line)	12 (on-line)

- 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 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	4.31%	4.34%	TBD
Percent of Cash Actively Invested	100%	100%	100%
Average yield on investments	5.108%	5.00%	5.00%

- 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Internal Control Evaluations Completed	NA	2	3
% of Total Assets Audited	NA	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: Windows servers, RS6000 AIX servers, MPE/ix server, Windows 2000 and Windows XP PC workstations, several local area networks, a wide area network, and associated operating environments, application software, and peripheral devices. ITS also provides move, add, change, and limited install, maintenance, and repair support for the voice network, and coordinates directly with vendor technicians during major events. This ITS division provides support seven days a week, twenty-four hours a day. ITS Systems is responsible for daily backup of all County data residing on all network servers, reorganizing data for faster access, protecting user data, and processing and responding to user requests for assistance.

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 Web presence of Cabarrus County, the Cabarrus Arena and Events Center, and the Cabarrus County Sheriff's Office on the Internet. Services include 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.

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 mail is delivered to the post office at 3:30 p.m.

Information Technology Services

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	1,207,270	1,313,554	1,445,187	1,447,489	
Operations	680,006	899,354	1,025,830	1,038,966	
Capital Outlay	209,452	303,992	120,700	110,700	
Total Expense	2,096,728	2,516,900	2,591,717	2,597,155	3%
REVENUES					
Intergovernmental	5,348	0	5,350	5,350	
Fees & Other	18,525	15,000	14,500	14,500	
Other Financing	16,495	56,849	67,413	67,413	
Total Revenue	40,368	71,849	87,263	87,263	21%
STAFFING					
FTE Positions	20.00	20.00	21.00	21.00	

BUDGET HIGHLIGHTS / CHANGES:

- This year's budget includes the implementation of internet filtering and an e-mail front-end that will facilitate mobile computing and add a layer of network security. Also included is the replacement of the county's aged voicemail system, implementation of voice-over-ip, replacement of a portion of the county's desktop pc inventory, and pc configuration recovery software for the libraries.

FY 2007 MAJOR ACCOMPLISHMENTS:

- ORION GIS Web Interface** – provides a graphical web-based front-end to GIS databases, making the underlying database systems completely transparent. Integrates maps into other applications. Users can produce cartographic quality maps using a web browser. All county departments, municipalities, and the public are identified stakeholders.
- Agenda Manager** – automated workflow system for the Board of Commissioner's agenda preparation. All county departments are identified stakeholders.
- Oblique Imagery** – 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 Administration, Emergency Management, Law Enforcement, District Attorney, Fire/Rescue, and Planning.
- E911 Address Coordinator** – ITS implemented this position to coordinate address assignments throughout the county for the benefit of first responders. Initiatives are in progress to work with the municipalities to eliminate duplicate subdivision and street names and standardize addressing for public safety.
- Training** – ITS conducted several hundred hours of training during FY 07 for the benefit of all departments, but specifically focusing on Social Service employees, Sheriff's office personnel, and GIS classes for the public.
- ITSM Foundation Training** – all its employees attended an I.T. Service Management foundation certification course in order to learn how to improve the services we offer.

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 and plan for future technology requirements

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Computer Systems and Network Availability	98.5%	98%	98.5%
8 hour or less response time to work order requests	98	98	98
Number of personal computers supported	440	452	527
Number of servers supported	31	30	34
Work order requests	3576	5000	5500
Work order person/hours	12,451	12,500	13,000
Mean time to restore incidents in less than 2 hours	--	95%	98%
Incidents resolved by target resolution time	--	95%	98%
Percentage of problems open longer than 30 days	--	9%	5%
Customer satisfaction rating of satisfied or above	--	90%	91%
Project management satisfaction rating of satisfied +	--	90%	91%
Percentage of service disruptions caused by a change	--	7%	5%
ITS employees job satisfaction rating of satisfied +	--	90%	91%

General Services – Grounds Maintenance

MANDATED SERVICE: No.

MISSION: To provide efficient, clean and safe outdoor facilities and grounds thus maximizing their useful life and providing a productive environment for use by the general public.

PROGRAM DESCRIPTION: Provides general grounds maintenance and landscape 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); general landscaping; parking lot and sidewalk repair; tree maintenance; snow and ice removal; collection of leaves; general outdoor facilities maintenance; parks athletic field preparation and litter pickup. A private contractor performs mowing to public sites (including North Cabarrus Park, Camp Spencer, and Stonewall Jackson Soccer Complex).

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	325,217	342,159	417,088	375,167	
Operations	469,354	479,589	544,490	705,393	
Capital Outlay	0	0	231,583	112,383	
Total Expense	794,571	821,748	1,193,161	1,192,943	45%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%
STAFFING					
FTE Positions	9.00	9.00	11.00	11.00	

BUDGET HIGHLIGHTS / CHANGES:

- Two expansion requests made by this department for in-house mowing and maintenance to the Soccer Complex and for an in-house Turf Improvements program, which included positions and a variety of equipment were not funded this year to allow the new General Services Manager to be hired an opportunity to review the needs within the total department and make recommendations.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Development of comprehensive maintenance plan for the soccer complex.
- Development of plans and specification to build an equipment shelter.

General Services – Grounds Maintenance

PERFORMANCE SUMMARY:

GOAL: Insure adequate planning to address grounds maintenance needs for current and future use 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of acres maintained	649	706	706
Completed work orders for County Building Properties	260	700	1500

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Special Event/Program work orders completed in Parks requiring Grounds Assistance	33	33	50
Completed work orders for Park Maintenance	N/A	631	1200

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: General Services Administration is responsible for the planning, organization, and staffing of the General Services Department to provide quality maintenance in safe, efficient and cost-effective ways. Its divisions include Building Maintenance, Facility Services, Fleet Maintenance and Grounds Maintenance.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	187,129	191,079	200,892	200,892	
Operations	602,995	668,118	684,853	678,527	
Capital Outlay	0	0	0	0	
Total Expense	790,125	859,197	885,745	879,419	2%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	296,560	28,944	184,051	184,051	
Total Revenue	296,560	28,944	184,051	184,051	536%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

BUDGET HIGHLIGHTS / CHANGES:

- No significant increase in budgetary expenditures.
- Revenue attributable to this department includes building rent—with the First Union Building rent accounting for the significant increase experienced over the prior year.

FY 2007 MAJOR ACCOMPLISHMENTS:

- A new Director will take the helm of the General Services Department in May 2007.

General Services - Administration

PERFORMANCE SUMMARY:

GOAL: Ensure financial accountability and responsible asset management.

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

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

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Daily number of calls received by GSA Admin.	21	23	25
Daily work order related calls received from customers and departments	11	14	15
Approximate number of invoices processed for payment for five divisions annually	8,112	8,115	8,118
Approximate number of faxed materials received & sent by GSA to divisions and county depts.	3120	3125	3130
Number of timesheet data entered bi-weekly	51	53	55
Number of drop-in visitors yearly received by GSA Admin.	528	530	530

General Services – Street Sign Maintenance

MANDATED SERVICE: Yes, North Carolina 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 directional information to the general public, and to provide high quality American with Disabilities Act 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. The City of Kannapolis and Towns of Mt. Pleasant and Harrisburg contract for the fabrication of street signs for their respective jurisdictions. Proper street signage is essential for all the 911 services providers in the county. This division also installs zoning and public notice signs and produces internal and external building signs.

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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	69,112	86,026	91,304	96,004	
Operations	32,142	57,781	63,906	63,906	
Capital Outlay	0	0	6,500	6,500	
Total Expense	101,254	143,807	161,710	166,410	16%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	4,575	5,000	5,000	5,000	
Total Revenue	4,575	5,000	5,000	5,000	0%
STAFFING					
FTE Positions	1.00	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Replacement of the sign plotter/cutter machine and new software is budgeted.

General Services – Street Sign Maintenance

FY 2007 MAJOR ACCOMPLISHMENTS:

- Completed “No Smoking” signage special project (203 Signs).
- Changed out Elections signage to a lighter weight, less costly, more user friendly signage.
- Replaced Water Conservation sign frames with light weight metal frames.

PERFORMANCE SUMMARY:

GOAL: To provide the highest quality street sign system to ensure that emergency response personnel (Fire, Police, and EMS) can locate homes in a timely manner in an emergency.

OBJECTIVE: To provide prompt attention to missing or down signs by reducing the average response time for replacement by 33% from 6 to 4 hours.

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

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Street Sign Work Orders Completed	611	700	800
% of Man-hours used for Street Sign Repair/ Replacement (1-Sign Tech, 1-Temp Sign Tech)	70%	71%	72%
Completed Zoning Sign Work Orders	59	60	60
% of Man-hours on Zoning Sign Work Orders	2.5%	2.5%	2.5%
Average Response Time for Down/Missing Signs	8 Hours	6 Hours	4 Hours

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

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

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

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Completed Building Sign Work Orders	124	200	250
% of Man-hours used for Building Signage	16%	19%	21%
Completed Special Event Signage Work Orders	21	20	20
% of Man-hours used for Special Events Signage	4%	4%	4%
% of Man-hours used for Assisting with Building Maintenance Special Projects	4%	3%	0.0%
% of Man-hours not reported on Work Orders (Research, Meetings, Training)	3.5%	0.5%	0.5%

General Services – Building Maintenance

MANDATED SERVICE: No.

MISSION: To provide a cost effective and highly efficient preventative maintenance and repair program that supports customer department operability, ensures asset preservation, and conserves 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 and structures and 33 leased structures, totaling 971,749 square feet, and housing approximately 770 county employees, 144 Health Alliance employees and 115 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 renovation and repair projects; and specialized maintenance services such as the computerized HVAC control system, emergency generators and elevators.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	442,754	457,095	503,333	510,587	
Operations	752,391	1,154,455	1,270,574	1,041,273	
Capital Outlay	16,549	135,700	75,500	75,500	
Total Expense	1,211,694	1,747,250	1,849,407	1,627,360	-7%
REVENUES					
Intergovernmental	51,313	47,060	51,760	51,760	
Fees & Other	0	0	0	0	
Total Revenue	51,313	47,060	51,760	51,760	10%
STAFFING					
FTE Positions	9.00	9.00	10.00	10.00	

BUDGET HIGHLIGHTS / CHANGES:

- Continue maintaining current assets through repair and replacement projects in all departments.
- One new Maintenance Mechanic has been recommended to meet the growing work load for maintenance and repair to owned and leased structures.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Completed 60 special projects, including HVAC replacements, ADA upgrades, paint, carpet, various renovations to County facilities, roof replacements, etc.
- Completed three CIP Projects including major roof replacement, ball field lighting replacement and Cooperative Extension's HVAC replacement.
- Created and implemented a more detailed Preventative Maintenance program.
- Completed repair and miscellaneous work orders in a timely manner keeping downtime to a minimum.

General Services – Building Maintenance

PERFORMANCE SUMMARY:

GOAL: To provide a highly efficient and effective preventative maintenance program for all HVAC equipment in all County Owned and Leased buildings, and to maintain a prompt response time for all HVAC equipment needing repair.

OBJECTIVE: To efficiently schedule and carry out preventative maintenance on all HVAC equipment to increase its longevity and reduce downtime.

OBJECTIVE: To effectively maintain standard comfort levels in all occupied space.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Completed HVAC PM Work Orders	59	900	2000
Average Pieces of HVAC Equipment per Employee (2 HVAC Techs, 1 Crew Chief)	333	350	400
% of Man-hours utilized for HVAC PM	4.5%	35%	65%
Completed HVAC Repair/Temp Adjustment Work Orders	917	736	500
% of Man-hours used for HVAC Repairs/Temp Adjustment Work Orders	69%	60%	30%
% of Man-hours not Reported (Meetings, Planning, Data Collection)	26.5%	5%	5%

GOAL: To provide high quality repairs and maintenance for all vital building systems, (electrical, plumbing and structural) for all County-owned and leased buildings, and to perform routine preventative maintenance and inspections for emergency generators and fire equipment.

GOAL: To provide adequate support for Arena shows and the County Fair.

OBJECTIVE: To provide high quality repairs in a timely manner, to help reduce downtime and ensure facility longevity.

OBJECTIVE: To ensure emergency generators and fire equipment function properly, increasing its longevity and the safety of all employees and patrons.

OBJECTIVE: To ensure safe and adequate electrical and plumbing connections at all Arena and Fair show setups.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Electrical, Plumbing, Structural Work Orders	2511	2900	3300
% Man-hours used for Repair Work Orders	64.5%	60%	60%
Completed Generator/Fire and Electrical Equipment PM Work Orders	204	400	500
% of Man-hours used for PM Work Orders	4%	8%	10%
# of Show Setups for Arena and County Fair	137	150	175
% of Man-hours used for Show Setups	8.5%	10%	12%
Emergency Call Back Responses	110	100	100
% of Man-hours used for Emergency Call Responses	2.5%	2%	2%
Completed Miscellaneous Work Orders	668	700	750
% of Man-hours used for Misc. Work Orders	12%	13%	14%
% of Man-hours not Reported (Meetings, Downtime, Paper Work, Research)	8.5%	7%	4%
Average # of Back Log Work Orders	150	75	50

General Services – Facility Services

MANDATED SERVICE: No.

MISSION: To provide clean and healthy environments at County facilities.

PROGRAM DESCRIPTION: Facility Services provides efficient, cost effective facility maintenance services for all Cabarrus County facilities. It is also responsible for the custodial maintenance of facilities and parks, day-to-day cleaning, assisting with the recycling program, office relocations/redesign, collecting trash, pick up all surplus items, assisting in security of County facilities, disposal of departments' files and records, and inspection of facilities. The department performs floor care and carpet care. The department provides on-call services after hours, weekends and holidays; assists in case of emergencies, fire alarms, etc.; delivers supplies and removes ice and snow from County walkways during inclement weather.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	823,050	845,052	958,042	989,108	
Operations	134,819	165,155	180,706	185,146	
Capital Outlay	0	0	8,000	0	
Total Expense	957,869	1,010,207	1,146,748	1,174,254	16%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	38,472	38,472	38,472	38,472	
Total Revenue	38,472	38,472	38,472	38,472	0%
STAFFING					
FTE Positions	26.75	26.75	28.88	29.75	

BUDGET HIGHLIGHTS / CHANGES:

- A new program request for in-house carpet cleaning, including a position and equipment was deferred this year for further review and recommendation by the new GSA Director.
- Expanded program request for additional 1.63 FTE positions and increasing part time custodians to full time is funded. The additional hours requested will ensure custodial services to all County facilities.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Continued to use preventive maintenance measures.
- Completion of all work orders in a timely manner as requested.

General Services – Facility Services

PERFORMANCE SUMMARY:

GOAL: To provide highest quality of cleaning service.

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.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Inspection work orders	49	72	85
Completed work orders	1031	1596	1485
Misc work orders	137	163	145
% Labor hours utilized assisting Recycling Program	8%	10%	15%
% Labor hours utilized for after hour responses	10%	25%	25%

GOAL: Improve services provided to County departments.

OBJECTIVE: Coordinating and scheduling with County departments.

OBJECTIVE: To encourage innovative ideas and concepts for facility services.

OBJECTIVE: To retain highly motivated and qualified employees.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Square feet carpet cleaned	194,956	397,483	495,025
Square feet tile floor, stripped, waxed and buffed	172,842	280,435	365,228
% 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	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 the 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 450 units of equipment, (38% emergency vehicles) including cars, 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, and four Concord stations—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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	265,478	268,805	370,425	284,273	
Operations	34,202	35,510	61,410	50,510	
Capital Outlay	0	0	538,000	415,000	
Total Expense	299,680	304,315	969,835	749,783	146%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	12,183	8,500	9,700	9,700	
Total Revenue	12,183	8,500	9,700	9,700	14%
STAFFING					
FTE Positions	5.00	5.00	7.00	5.00	

BUDGET HIGHLIGHTS / CHANGES:

- Two new Mechanic positions that were requested have not been funded this year.
- Countywide Motor vehicle replacements (with the exception of Public Safety) have been centrally budgeted in Fleet Maintenance.

General Services – Fleet Maintenance

FY 2007 MAJOR ACCOMPLISHMENTS:

- Continued to provide an excellent preventive maintenance program allowing emergency vehicles to keep response times to a minimum.
- Completed work orders in a timely manner keeping costs down and downtime to a minimum.
- Installed and/or changed equipment on 40 Sheriff Department vehicles.
- Continued to keep records and process invoices in a timely manner.

PERFORMANCE SUMMARY:

GOAL: To provide a thorough, high quality vehicle preventive maintenance program.

OBJECTIVE: To efficiently schedule preventive maintenance in order to keep downtime to a minimum.

OBJECTIVE: To effectively utilize available labor hours for scheduled preventive maintenance and related repairs.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Completed work orders for PM, repairs, and modifications	6,142	6,375	6,500
Employee/Licensed Vehicle ratio (1 Supervisor, 3 Mechanics)	54 4 employees 219 vehicles	58 4 employees 231 vehicles	42 6 employees 253 vehicles
Labor hours utilized for preventive maintenance and repairs found during preventive maintenance	87%	82%	85%
Labor hours utilized for unscheduled maintenance, ordering parts, maintaining shop and equipment, and paper work	5%	5%	5%
Labor hours utilized for installing equipment on emergency department's vehicles (Sheriff, EMS)	8%	13%	10%

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
# of Grounds Maintenance equipment	140	136	140
Average turnaround for repairs on grounds equipment	18 hours	12 hours	8 hours
Preventive Maintenance appointments	N/A—subbed out due to lack of personnel	N/A—subbed out due to lack of personnel	4 per week

Parks – Administration

MANDATED SERVICE: No. Enabled by N.C. General Statutes 160A 350-356.

MISSION: The Mission of the Cabarrus County Parks Department is to enrich the quality of life of the citizenry and visitors to Cabarrus County by providing quality parks, trails, open space, and school parks; year-round athletic programs; and special events that educate and develop creativity and skills.

PROGRAM DESCRIPTION: Cabarrus County Parks Department offers youth athletics, adult softball, tennis lessons, tennis leagues and tournaments, athletic classes, summer camps, road races and special events. The department also provides matching grant seed monies for civic and community groups to construct or acquire recreation and park facilities in Cabarrus County.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	285,788	292,186	309,582	309,600	
Operations	166,717	210,127	207,314	207,314	
Capital Outlay	143,984	217,792	100,000	100,000	
Total Expense	596,490	720,105	616,896	616,914	-14%
REVENUES					
Intergovernmental	0	14,500	0	0	
Fees & Other	148,001	186,200	94,200	94,200	
Total Revenue	148,001	200,700	94,200	94,200	-53%
STAFFING					
FTE Positions	4.00	4.00	4.00	4.00	

BUDGET HIGHLIGHTS / CHANGES:

- Continue to provide current level of services.
- Matching grant funds budgeted at \$100,000 for FY 07-08.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Implemented the adoption of policy and procedures for naming park facilities.
- Redefined the volunteer coaches background screening process.
- Developed a more detailed distribution email list of participants and coaches.
- Placed more emphasis on fitness and nutrition for day camp.
- Improved youth athletic facilities at school parks.

Parks – Administration

PERFORMANCE SUMMARY:

GOAL: To serve the public by providing year-round recreation programs, athletics, and special events.

OBJECTIVE: To increase awareness of and develop new programs for local and regional residents.

OBJECTIVE: To increase participation in recreation activities by 10% over a 3-year period from 14,000 toward a goal of 18,000 by 2010.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of participants in programs	11,900	13,025	15,500
Number of recreation programs	19	25	30
Excellent rating on satisfactory survey	75%	85%	95%
Road Race sponsorship dollars	\$1,500	\$2,500	\$4,000
On-line registrations	5%	10%	30%

Parks – Operations

MANDATED SERVICE: No. Enabled by N.C. General Statutes 160A 350-356.

MISSION: The Mission of Cabarrus County Parks Department is to enrich the quality of the life of the citizenry and visitors to Cabarrus County by providing quality parks, trails, open space, and school parks; year-round athletic programs; and special events that educate and develop creativity and skills.

PROGRAM DESCRIPTION: Cabarrus County Parks operates four (4) countywide parks including Frank Liske Park, Camp T.N. Spencer Park, North Cabarrus Park and the newest community park, Pharr Mill Road Park, and thirty-five (35) school park sites.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	271,623	320,556	341,514	341,514	
Operations	216,027	242,956	231,907	229,907	
Capital Outlay	0	22,000	44,000	44,000	
Total Expense	487,650	585,512	617,421	615,421	5%
REVENUES					
Intergovernmental Fees & Other	117,814	120,700	119,700	119,700	
Total Revenue	117,814	120,700	119,700	119,700	-1%
STAFFING					
FTE Positions	9.52	10.51	10.75	10.75	

BUDGET HIGHLIGHTS / CHANGES:

- Funding for installation of two additional camping cabin kits at Camp T.N. Spencer Park.
- Funding for increase in part time Park Ranger hours to increase County Park hours in March from 7:00 p.m. to 9:00 p.m. for four County-operated parks and opening of the new Pharr Mill Road Park.
- To continue renovations and improvements to facilities at current parks.

Parks – Operations

FY 2007 MAJOR ACCOMPLISHMENTS:

- Construction began on three large park projects at Pharr Mill Road, North Cabarrus Park, and Cox Mill School/Park.
- Continual renovations/improvements to current facilities at Camp T.N. Spencer and Frank Liske Parks.
- Two new school park sites opened at Bethel and Kannapolis Middle schools.
- Conducted a joint planning project with Trust for Public Land and the local municipalities for future parks and recreation areas.

PERFORMANCE SUMMARY:

GOAL: To better serve Cabarrus County residents by providing safe, clean, user friendly parks throughout the county.

OBJECTIVE: Increase park visitation by 5% over a 3 year period from 172,000 estimated visitors in 2006 to 180,600 visitors in 2009.

OBJECTIVE: To increase the percent of park users rating the courtesy of Parks staff, concerns/complaints and park facilities clean and satisfactory from 92% in 2006 to 97% in 2009.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of visitors to parks	172,000	176,000	180,600
Satisfactory rating on survey	92%	95%	97%

Concord 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 amount budgeted the previous year."

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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	983,890	1,017,342	1,090,583	1,091,032	
Operations	362,890	376,552	339,732	339,739	
Capital Outlay	14,687	0	0	0	
Total Expense	1,361,468	1,393,894	1,430,315	1,430,771	3%
REVENUES					
Intergovernmental	201,861	203,647	192,407	192,407	
Fees & Other	102,817	43,000	45,000	45,000	
Total Revenue	304,678	246,647	237,407	237,407	-4%
STAFFING					
FTE Positions	22.96	22.96	23.72	23.72	

BUDGET HIGHLIGHTS / CHANGES:

- Architectural services for design work for potential reallocation of staff and public spaces.
- Funding for new part-time Library Assistant to assist in technical services and to work in Children's Library two nights per week.
- Funding for increased hours of Library Page position to assist in Adult and Children's circulation areas.

Concord Library

FY 2007 MAJOR ACCOMPLISHMENTS:

- Increased circulation of Library materials by 5%.
- Installed computer for circulation activity on Bookmobile.
- Conducted Summer Reading Programs that enrolled 5,000 citizens.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Circulation of Library Materials (books & audiovisual)	347,112	362,732	373,614
Reference Transactions	108,023	112,350	115,750
Program Attendance	37,882	39,000	42,000
Monthly Registration	4,807	4,950	5,100
Annual Door Count	213,659	222,200	230,000

GOAL: To increase public awareness and use of computer services.

OBJECTIVE: Continue to publicize NCLive through County and local media venues.

OBJECTIVE: Increase use of NCLive by at least 25%.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Use of NCLive total sessions by patrons	12,359	16,200	21,000
% increase in use of NCLive over prior year	--	31%	25%+

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 amount budgeted the previous year."

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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	430,566	449,719	484,505	486,350	430,566
Operations	171,658	171,456	160,766	160,793	171,658
Capital Outlay	0	0	0	0	0
Total Expense	602,224	621,175	645,271	647,143	602,224
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	81,789	25,000	26,000	26,000	
Total Revenue	81,789	25,000	26,000	26,000	4%
STAFFING					
FTE Positions	10.00	10.00	10.27	10.27	

BUDGET HIGHLIGHTS / CHANGES:

- Funding for computer furniture to accommodate up to 10 new public Internet Computers.
- Funding increase in hours for part-time library assistant who works with Internet patrons.
- Funding increase in hours of part-time library page to assist with Summer Reading Program.

Kannapolis Library

FY 2007 MAJOR ACCOMPLISHMENTS:

- Replaced all public use computers.
- With a grant from the Hinson Trust, added ten new computer workstations and added an additional computer.
- Experienced increases in all primary service measures.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Circulation of Library Materials	163,571	170,115	175,200
Reference Transactions	72,145	75,030	77,200
Program Attendance	9,780	10170	10,500
Monthly Registration	2,384	2,480	2,550
Annual Door Count	112,545	117,050	120,600

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 amount budgeted the previous year.”

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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	123,963	128,703	136,981	136,993	
Operations	49,639	76,493	70,276	70,276	
Capital Outlay	0	11,000	0	0	
Total Expense	173,601	216,196	207,257	207,269	-4%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	18,229	7,000	7,000	7,000	
Total Revenue	18,229	7,000	7,000	7,000	0%
STAFFING					
FTE Positions	3.11	3.11	3.11	3.11	

BUDGET HIGHLIGHTS / CHANGES:

- Funding for architectural fees for design work to enlarge library facility.
- Funding for furniture for six additional public use computers (from LSTA Grant).

Mt. Pleasant Library

FY 2007 MAJOR ACCOMPLISHMENTS:

- Added shelving for books in Community Room.
- Replaced all public access computers.
- Experienced increases in all primary service measures.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Circulation of Library Materials	41,885	43,000	44,300
Reference Transactions	28,407	29,200	30,000
Program Attendance	3,565	3,670	3,780
Monthly Registration	407	450	490
Annual Door Count	39,976	42,380	43,650

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 amount budgeted the previous year."

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, 2007, the Harrisburg Library will complete six 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	217,149	227,514	261,930	261,930	
Operations	83,584	92,076	84,978	84,978	
Capital Outlay	14,662	11,000	8,500	8,500	
Total Expense	315,395	330,590	355,408	355,408	8%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	42,926	18,000	21,000	21,000	
Total Revenue	42,926	18,000	21,000	21,000	17%
STAFFING					
FTE Positions	6.21	6.21	7.42	7.42	

BUDGET HIGHLIGHTS / CHANGES:

- Funding addition of two part-time pages to assist with collection management and basic circulation activities.
- Funds increase in hours of two part-time staff who specialize in delivering services to Internet/ computer users and to young adult patrons.
- Includes funds for a video surveillance system in order to monitor specific areas of the library during hours of operation and also when closed.

Harrisburg Library

FY 2007 MAJOR ACCOMPLISHMENTS:

- Experienced a 9% increase in circulation of materials.
- With a grant from Cannon Trusts, replaced 10 public use/Internet computers.
- Registered 1,570 new patrons, an increase of 28%.

PERFORMANCE SUMMARY:

GOAL: To increase basic library services.

OBJECTIVE: Increase basic library use statistics from 4-9%.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Circulation of Library Materials	195,969	213,606	224,300
Reference Transactions	53,285	56000	58,300
Program Attendance	9,315	9,800	10,100
Total Annual Registration	1,570	1,700	1,800
Annual Door Count	79,589	84,000	87,500

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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	15,955	0	0	0	
Operations	846,685	1,035,026	1,008,795	972,695	
Capital Outlay	43,510	49,290	0	0	
Total Expense	906,149	1,084,316	1,008,795	972,695	-10%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	207	0	0	0	
Fund Balance	0	162,468	0	0	
Other Financing	800,000	908,447	988,321	952,221	
Total Revenue	800,207	1,070,915	988,321	952,221	-11%

BUDGET HIGHLIGHTS / CHANGES:

- The operational deficit funded by Cabarrus County continues to decrease over previous budgets.
- The budgeted revenue increase is modest to reflect new competition from the Concord Convention Center, Hybernian Hall, and The Wedgewood Room.

Cabarrus Arena & Events Center

FY 2007 MAJOR ACCOMPLISHMENTS:

- Cabarrus County's subsidy to Arena operations was lower than planned.
- The number of events, event days, and event attendance continued steady growth.
- Event calendar showed a shift toward more multiple-day, higher profit margin events.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Net Income on Operations	(\$731,628)	(\$800,000)	(\$775,000)
Event Days/Performance	185	202	210
Total Attendance	210,205	226,500	233,000

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 and was an overwhelming success. Fair participation and attendance has continued steady growth.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	98,000	105,516	135,720	153,163	
Operations	344,669	455,522	478,306	478,473	
Capital Outlay	0	0	0	0	
Total Expense	442,669	561,038	614,026	631,636	13%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	529,259	574,439	634,500	652,110	
Total Revenue	529,259	574,439	634,500	652,110	14%
STAFFING					
FTE Positions	1.40	1.75	1.75	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Increase of part-time .75 position to full time.
- Includes supplemental salary funds for the current Fair Manager to train a new manager prior to her retirement.

County Fair

FY 2007 MAJOR ACCOMPLISHMENTS:

- Received Youth Award and Media Award from the NC Association of Agricultural Fairs.
- Awarded four awards from the International Association of Fairs & Expositions in Division I (Fairs with an Attendance of up to 100,000) for:
 - Exhibitor Handbook – Hard Copy or CD Version
 - What was Newly Established or Developed at Your Fair to Promote Agriculture (Agribusiness and Environmental Science Field Days Program)
 - Outstanding Newsletter – Email/Web
 - Agricultural Awards Program “Best of Division” Award for the “What was Newly Established or Developed at Your Fair to Promote Agriculture” entry.

PERFORMANCE SUMMARY:

GOAL: To increase fair revenue and citizen participation.

OBJECTIVE: Increase advance ticket sales by 50%.

OBJECTIVE: Add advance ticket outlets to include all First Charter Banks in our region (increasing from 11 to 32 outlets).

OBJECTIVE: Promote ticket outlets with additional advertising.

OBJECTIVE: Secure additional sponsorships by diversifying sponsorship package and expanding sponsorship solicitation into other counties.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Advance Gate Ticket Sales	0	\$2,450	\$3,675
Percentage Increase in Advance Ticket Sales	-	-	50%
Sponsorship Sales	\$19,500	\$13,000	\$30,000
Fair Attendance	85,000	89,000	95,000

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 152,000 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. The remaining population of 53,000, scattered over 275+ square miles, is provided law enforcement services by the Sheriff's Office. 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 the 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	5,864,805	6,094,799	7,156,024	7,118,613	
Operations	1,084,851	1,135,511	1,149,679	1,191,217	
Capital Outlay	462,844	577,630	362,600	362,600	
Total Expense	7,412,499	7,807,940	8,668,303	8,672,430	11%
REVENUES					
Intergovernmental	610,941	632,092	175,000	175,000	
Fees & Other	1,175,324	1,045,366	1,121,000	1,121,000	
Total Revenue	1,786,265	1,677,458	1,296,000	1,296,000	-23%
STAFFING					
FTE Positions	110.00	117.00	129.00	128.00	

BUDGET HIGHLIGHTS / CHANGES:

- Funding recommended for 11 of 12 positions requested by the Sheriff—6 civilian Telecommunicators, 2 Deputies, 1 Criminal Investigator Detective, and 2 Secretary positions. One secretarial position was not recommended in the Manager's budget.
- Plans to utilize Federal Asset Forfeiture and N.C. State Drug Tax funds to purchase and replace the Cabarrus County SWAT vehicle and entry and perimeter weapons. These drug funds are restricted in use and are not a part of the County's General Fund, therefore, not reflected in the figures above.

Sheriff

FY 2007 MAJOR ACCOMPLISHMENTS:

- Project Safe Neighborhoods – Kick Off. A federal initiative implemented by Cabarrus County Sheriff's Office, Kannapolis Police, Concord Police and numerous other partnerships in Cabarrus County. This initiative is designed to provide an umbrella to form many strategies and goals to not only reduce illegal gun possession and violent crime in local communities, but also implement strategies to collaboratively address any crime in the County.
- Crime Rate Index – After reviewing the 2006 Crime Index numbers produced by the State of N.C., Cabarrus County out performed other counties equal to or near equal size populations.
- Completed Erection of Midland Tower – This radio tower will address loss of radio service in the Midland area and aid in addressing the digital radio issues. Cabarrus County Sheriff's Office is on schedule to meet digital radio compliance with priority of Motorola to no longer support VHS Analog in 2010.
- Received Federal appropriation for approximately \$250,000 for radio equipment for handhelds and mobile units, with help of Congressman Robin Hayes.
- Federal Asset Forfeiture and N.C. State Drug Tax – Purchased a Mini Crime Scope 400 Alternate Light Source used by crime scene investigators to detect fingerprints, body fluids, human skin damage, shoeprints, gunshot residue, etc. at crime scenes.
- Response times from the Patrol Division have continued to remain satisfactory especially with some of the dynamics in the County such as several major highways and interstates, densely populated areas such as Concord Mills Mall, etc. The average response to emergency calls has remained at 7:00 minutes and non-emergency at 11:00 minutes.

PERFORMANCE SUMMARY:

GOALS: 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.
 Identify issues and make necessary changes (if necessary) with trends to remain ahead of the curve on issues (examples: gangs, methamphetamine problems, etc)
 Reduce street level drug sales and use.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total Number of Emergency Calls	63,247	63,400	63,400
Response Time In Minutes (Emergency Calls)	7:00	7:00	7:00
Response Time In Minutes (Non-Emergency Calls)	11:37	11:30	11:00
Prisoner / Mental Patient Transports Out of County*	192 / 647	200 / 650	190 / 650
Handgun Purchase Permit Applications Processed/ Issued	1,926 / 1,728	2,000 / 1,875	2,000 / 1,875
Carry Concealed Handgun Permits Processed/Issued (Started 12-1-95)	619 / 553 (59 of the 619 are pending)	600 / 595	600 / 595

Sheriff

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of Calls By Patrol Zone			
270 Zone (Northwest Portion of Cabarrus County)	9,780	9,800	9,800
245 Zone (Central Western portion of Cabarrus County)	10,665	10,650	10,650
261 Zone (Southwestern and Southern Portion of Cabarrus County)	6,977	7,000	7,000
236 Zone (Northeastern Portion of Cabarrus County)	8,380	8,400	8,400
MP (253 Zone - Mt. Pleasant City Limits)	4,433	4,450	4,450
HB (284 Zone - Harrisburg City Limits)	8,587	8,600	8,600
ML (265 Zone - Midland City Limits) <i>(Tracking Began in 2001)</i>	2,286	2,300	2,300
269 (Don T. Howell Reservoir) <i>(Tracking Began in 2004)</i>	1,404	1,400	1,400
Concord and/or Kannapolis City Limits	10,735	10,800	10,800

** **Note**-Juveniles now being transported outside of County by Juvenile Services. Prisoner transports listed here are mainly court writs and do not include inmate transports to Alamance and Northampton Counties for jail overcrowding--see Jail Summary.*

Sheriff – 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 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 a 142 bed maximum security facility located in downtown Concord. It serves all of Cabarrus County and is the only local confinement facility in the county.

The Cabarrus County Jail holds inmates meeting the following classifications:

- State Pre-trial Detainee's
- County Prisoners – 1 day to 30 day sentence
- Sentenced State Prisoners – Over 30 day sentences
- Civil Contempt/Compliance Detainee's
- Custody Orders.

The upkeep of the inmates housed at the jail is almost entirely self-contained within the custodial environment. Mandated items 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 level 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 and 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, 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.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	2,669,757	2,905,674	2,871,779	2,871,785	
Operations	1,579,124	2,078,109	1,729,950	1,729,950	
Capital Outlay	26,799	0	43,900	43,900	
Total Expense	4,275,680	4,983,783	4,645,629	4,645,635	-7%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	306,248	235,000	218,000	218,000	
Total Revenue	306,248	235,000	218,000	218,000	-7%
STAFFING					
FTE Positions	59.18	59.18	59.18	59.18	

Sheriff – Jail

BUDGET HIGHLIGHTS / CHANGES:

- Includes purchase of a new van.
- Reduction in expenses for transporting prisoners to other facilities due to overcrowding with completion of jail annex anticipated.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Managed to keep order during periods of extreme overpopulation in the jai.
- Effectively transported inmates to another county for holding to reduce overcrowding.

PERFORMANCE SUMMARY:

- GOAL:** To provide professional management of the Cabarrus County Jail.
- OBJECTIVE:** Minimize the Average Daily Population by keeping staff involved with monitoring inmate booking records, inmate medical conditions and dispositions.
- OBJECTIVE:** Meet minimum standards for supervisory inmate checks (inmate scans) and suicide checks.
- OBJECTIVE:** Minimize number of injuries in jail environment with inmates and officers.
- OBJECTIVE:** Provide food distribution to inmates in timely fashion to better allow for meal temperatures to remain within mandated standard levels.
- OBJECTIVE:** Provide professional and adequate medical services to inmates.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
State Pre-Trial Detainees	6,204	6,200	6,500
Federal Pre-Trial Detainees	0	0	0
Sentenced County Prisoners	790	924	1,000
Sentenced State Prisoners	981	1170	1,250
Civil Contempt/Compliance Prisoners	148	175	200
Custody Orders	59	30	35
Average Daily Population Total	212	207	225
Injuries Reported (Inmate / Officers)	9	5	8

Sheriff – Animal Control

MANDATED SERVICE: Animal Control is not a mandated service. Level of service is not mandated.

MISSION: To keep Cabarrus County a safe and decent place to live, work and raise a family by professionally dealing with animal related calls for service, humane operation of the county animal shelter and effective investigations of cases of animal abuse or cruelty, and reports of dangerous or 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. Cabarrus County has a geographical area of approximately 367 square miles and approximately 152,000 citizens. 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's 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	513,408	516,846	551,041	551,041	
Operations	91,423	88,538	100,588	100,588	
Capital Outlay	47,569	84,000	112,000	56,000	
Total Expense	652,399	689,384	763,629	707,629	3%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	15,220	12,000	14,000	14,000	
Total Revenue	15,220	12,000	14,000	14,000	17%
STAFFING					
FTE Positions	10.00	10.00	10.00	10.00	

BUDGET HIGHLIGHTS / CHANGES:

- Includes funding for two of four requested truck replacements.

Sheriff – Animal Control

PERFORMANCE SUMMARY:

GOAL: To provide professional law enforcement and animal control services to all the citizens of Cabarrus County.

OBJECTIVE: Reduce response times to service calls

OBJECTIVE: Reduce the number of animals euthanized each year.

OBJECTIVE: Reduce the number of cages (dog and cat) placed each year.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of Emergency Calls	41	40	40
Response Time In Minutes (Emergency Calls)	7:04	7:00	7:00
Total Calls	10,031	10,000	10,000
Response Times In Minutes (Non-Emergency Calls)	23:15	23:00	23:00
Animals picked up (Dogs & Cats)	4,980	4,900	4,900
Animals returned to owner (Dogs & Cats)	577	600	600
Animals adopted or fostered by Humane Society	559	580	580
Animals euthanized (Includes Dogs, Cats & other Animals)	3,891	3,800	3,800
Positive Rabies Cases reported from State Lab / Total Rabies Cases Investigated	12 / 57	5 / 30	5 / 30
Number of Calls By Animal Control Zones :			
Zone 2 (Z2) - (Zone covers Concord City, Harrisburg City and Sheriff Patrol Zone 245)	2,386	2,390	2,390
Zone 1 (Z1) - (Zone covers Kannapolis City, Sheriff's Patrol Zones 270 and 269)	1,728	1,740	1,740
Zone 3 (Z3) – (Zone covers Mt. Pleasant City, Midland City and Sheriff's Patrol Zones 236 and 261)	1,142	1,150	1,150
Shelter Walk-Ins (Cases generated by walk-ins at shelter)	2,870	2,800	2,800
All Other Calls (Non-emergency Law Enforcement calls answered by Animal Control Division)	1,905	1,900	1,900
TOTAL CALLS	10,031	9,980	9,980

General Services – 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	22,074	30,539	32,161	32,161	
Operations	336,022	280,447	425,629	364,129	
Capital Outlay	0	0	0	0	
Total Expense	358,096	310,986	457,790	396,290	27%
REVENUES					
Intergovernmental	462,027	376,000	462,000	462,000	
Fees & Other	600	0	600	600	
Total Revenue	462,627	376,000	462,600	462,600	23%
STAFFING					
FTE Positions	0.96	0.96	0.96	0.96	

BUDGET HIGHLIGHTS / CHANGES:

- Planned replacement of chiller and HVAC Variable Air Volume (VAV) boxes for the Courthouse's heating and air conditioning system
- Painting and carpet replacement for the second and third floors is budgeted.

General Services – Courts

FY 2007 MAJOR ACCOMPLISHMENTS:

- Continued open communications between the County and the State officers operating in the Courthouse

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Average daily work order requests from the courthouse	4	3	3

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 in conducting state mandated inspections is specified in NC General Statute 153A-352. This division enforces 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 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 2006, the division processed approximately 68,087 inspections, an approximate increase of 15% over 2005. Cabarrus County Construction Standards projects these numbers to continue to increase based on local planned projects and regional trends. Construction Standards endeavors to remain efficient, flexible, and adaptable to current trends, as the County deems appropriate, in permitting and inspections.

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 possible in the implementation of building codes and permit issuance; and
- Maintain a high level of service by increasing the number of inspectors commensurate with the increase in development.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	1,083,442	1,304,422	1,638,194	1,367,882	
Operations	191,355	226,271	405,544	299,871	
Capital Outlay	26,581	0	0	0	
Total Expense	1,301,378	1,530,693	2,043,738	1,667,753	9%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	4,160,222	3,456,491	4,086,000	4,211,000	
Total Revenue	4,160,222	3,456,491	4,086,000	4,211,000	22%
STAFFING					
FTE Positions	20.00	24.00	30.00	24.00	

Commerce – Construction Standards

BUDGET HIGHLIGHTS / CHANGES:

- Request for five inspectors and one permit clerk has been delayed until a clearer determination of the Kannapolis Research Campus project timeline is known. This project and other growth in the County will place a high demand on the department.
- Lease/purchase of laptops for the inspections staff is budgeted to streamline the field inspections process and will allow customers to view more detailed information in the inspections records.

FY 2007 MAJOR ACCOMPLISHMENTS:

- The Construction Standards Division coordinated and hosted an ADA codes seminar for county and city code officials, architects and engineers.
- The Construction Standards Division was approved as a building codes continuing education sponsor by the NC Code Officials Qualification Board.
- All building, plumbing and mechanical inspectors received continuing education credit seven months ahead of the state-imposed deadline.
- Two building inspectors (Matt Love and Philip Tilley) received Level III Building Inspector Certification. Level III is the highest level certification obtainable as a NC building inspector.
- The Construction Standards Division hosted a NC Building Code Continuing Education Course in-house for Building, Plumbing and Mechanical inspectors. Holding this seminar in-house resulted in large savings for out-of-town mileage, lodging and meals.
- Total number of permits issued in 2006 was 8,412 permits.

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 as the number of requests continues to grow in proportion to development in the county.

OBJECTIVE: Process inspections as efficiently as possible by continually examining inspector territories, number of inspections requested and workload assignments.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of inspections processed	68,087	78,300	90,045
# of inspections processed within 48 hours	61,278	70,470	81,040
Average # of inspections per inspector	2,918	3,355	3,859
Site Inspections – Building	26,282	29,961	34,155
Site Inspections - Electrical	11,543	13,159	15,001
Site Inspections - Mechanical	14,977	17,073	19,463
Site Inspections - Plumbing	15,285	17,424	19,863
Total number of housing units	4,464	5,232	6,016

Commerce – Construction Standards

GOAL: To provide accurate building code inspections through highly trained and qualified code inspectors.

OBJECTIVE: Ensure sufficient state mandated building code training for initial licensure and state mandated continuing education credits.

OBJECTIVE: Inspectors attend state approved annual safety training.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
% of licensed inspectors completing annual 6 hour continuing education	100%	100%	100%
% of inspectors attending a minimum of 6 hours safety training annually	100%	100%	100%

GOAL: To maintain a 4-week maximum turnaround time for building code commercial plan reviews.

OBJECTIVE: Process commercial plans as efficiently as possible by examining time necessary for review.

OBJECTIVE: To track the building codes commercial plan review process by number of plans processed and by average time to process.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of commercial building plans reviewed	427	455	495
Average time to complete review of plans for building permit in weeks	3.5	3.5	3.75

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 develop effective emergency response, inspection and investigative capabilities that provide for the health, 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 resources when necessary.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	343,128	280,385	364,321	364,334	
Operations	470,153	788,504	538,859	538,808	
Capital Outlay	1,304	30,000	0	0	
Total Expense	814,585	1,098,889	903,180	903,142	-18%
REVENUES					
Intergovernmental	486,566	255,337	25,000	25,000	
Fees & Other	35,735	30,750	35,500	35,500	
Total Revenue	522,301	286,087	60,500	60,500	-79%
STAFFING					
FTE Positions	5.00	5.00	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 \$450,000. This grant would provide 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.
- With the additional position of Fire Marshal, more educational and training programs are planned for Emergency Management staff, volunteer programs and the public. This position will also allow the EM Director to focus more on preparedness and response issues.
- Inspection goals were not met this year due to the increase in demand resulting from growth in the county. The Fire Marshal position will free up inspector positions to help meet these goals/objectives.

Emergency Management

FY 2007 MAJOR ACCOMPLISHMENTS:

- Acquired and administered Homeland Security Grants for local first responder agencies.
- Implemented staffing program in 10 volunteer fire departments.
- Acquired and implemented accountability system to monitor and track emergency personnel on emergency scenes.

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: Improve community and business awareness of emergency procedures by facilitating four LEPC meetings and by processing 100% of all business chemical inventories within one week of receipt.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
% of county wide emergency response exercises coordinated	100%	66%	100%
% of emergency responses responded to within 1hr.	100%	100%	100%
% of chemical inventories processed within 1 week	100%	100%	100%
% of LEPC meetings coordinated	100%	100%	100%

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
% of inspections responded to within 24 hr.	100%	91%	100%
% of plan reviews completed within 10 days	85%	85%	100%
% of inspections completed by due date	100%	90%	100%
% of fire cause determinations made	80%	80%	85%
% of arson cases cleared by arrest	6%	30%	15%

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 Board of Medical Examiners 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 Board'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.

BUDGET SUMMARY:

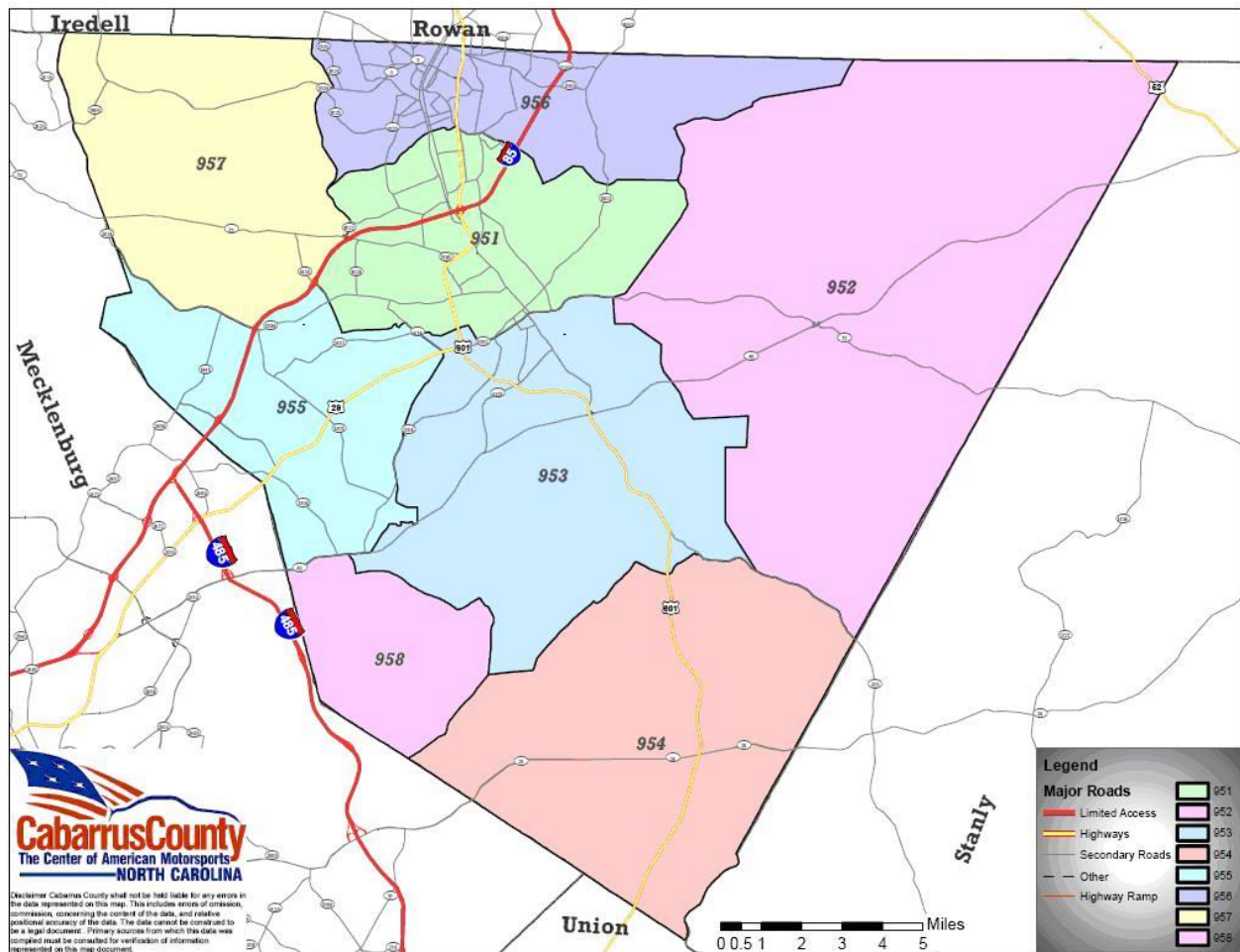
EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	3,450,822	3,774,034	4,201,043	4,082,331	
Operations	585,428	625,935	705,792	695,633	
Capital Outlay	54,596	162,500	168,900	173,412	
Total Expense	4,090,846	4,562,469	5,075,735	4,951,376	9%
REVENUES					
Intergovernmental	42,035	0	0	0	
Fees & Other	2,681,744	2,009,906	2,500,500	2,500,500	
Total Revenue	2,723,778	2,009,906	2,500,500	2,500,500	24%
STAFFING					
FTE Positions	65.10	76.25	82.25	** 82.25	

** Additional FTE's will be hired in January 2008 – funded for ½ a year.

BUDGET HIGHLIGHTS / CHANGES:

- Six personnel are budgeted to begin in January for the addition of EMS Unit #10 and Response Zone 958 at Harrisburg Fire Station 2 to address increased response times due to increased growth in this area.
- One new EMS unit is budgeted for the Harrisburg station.
- One remount of a current unit onto a new truck is planned in accordance with replacement guidelines (Unit has \$170,000+ miles).

Emergency Medical Services



FY 2007 MAJOR ACCOMPLISHMENTS:

- Addition of EMS Station 5, ambulance and crew.
- Continued Model System status through NCOEMS.
- Continued to maintain below 8-minute countywide response time average.
- Staff averaged 176 hours of training (140 hours above number required by State).

Emergency Medical Services

PERFORMANCE SUMMARY:

GOAL: Insure adequate planning to address emergency needs in high growth areas.

OBJECTIVE: Maintain current response times county wide below 8 minutes.

OBJECTIVE: Monitor calls to all areas of Cabarrus County and adjust response zones as needed.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total Number of Calls	17,348	18,000	18,200
Response Time (in minutes)	7.2	7.5	7.5
Cost per Response	\$237	\$253	\$269

GOAL: Continue to offer state of the art response and treatment to County residents.

OBJECTIVE: Continue to reduce door to dilation time of heart attack patients.

PERFORMANCE MEASUREMENT RESULTS: The American Heart Association has recommended a 90 minute average "door to dilation time" for an Acute MI patient. The national average is 104 minutes. Cabarrus County EMS in conjunction with Northeast Medical Center has an average door to dilation time of 33 minutes, which is considered a national record. In FY 08 our goal is to document 12 Lead EKG with transmission attempts on greater than 95% of heart attack patients.

OBJECTIVE: Increase community knowledge of stroke, heart attack, and other medical conditions, by providing stroke screening and community education through increased training opportunities.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Community education hours provided	127.5	121	133

GOAL: Ensure an Advanced Standard of Care, including under 8-minute response time, is maintained in the Harrisburg Lower Rocky River Road area, which has experienced the highest population increase growth in the County (176.5% over a 10-year period).

OBJECTIVE: Decrease overall response times in the Harrisburg Lower Rocky Rover Road area to under 8 minutes.

OBJECTIVE: To strategically station an EMS Station to meet increased traffic flow delays caused by increased growth in this area.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Response Time for Harrisburg Area (in minutes)	--	8.5	7.9
EMS Station #6 collocation with Harrisburg Fire Station # 2	--	--	Jan 2008

Emergency Medical Services – Non-Emergency Transportation

MANDATED SERVICE: No.

MISSION: To provide quality non-emergency stretcher transport to the citizens of Cabarrus County.

PROGRAM DESCRIPTION: The Non-Emergency Stretcher Transportation Service is responsible for providing quality stretcher transport services to citizens requiring less than emergency level response. This includes routine transfers between facilities, doctor's appointments, transportation home, etc. This unit is staffed with NC certified Emergency Medical Technicians. Cabarrus County EMS has long been a trendsetter in the field of pre-hospital care, and it is a goal to bring this same quality service into the non-emergency stretcher transport arena. Non-emergency transport service is provided from 7:40 a.m. to 10:00 p.m., Monday - Saturday. Nights and Sundays are covered by on-duty paramedic units.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	150,234	146,330	156,135	154,871	
Operations	12,083	18,670	21,768	21,749	
Capital Outlay	56,656	6,400	0	0	
Total Expense	218,973	171,400	177,903	176,620	3%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	147,911	150,000	150,000	150,000	
Total Revenue	147,911	150,000	150,000	150,000	0%
STAFFING					
FTE Positions	4.19	4.19	4.19	4.19	

BUDGET HIGHLIGHTS / CHANGES:

- Continue to provide current level of service to citizenry.

FY 2007 MAJOR ACCOMPLISHMENTS:

- One unit was remounted.
- Added obese patient transport capability.
- Increased level of care by advancing personnel to the EMT-Intermediate level.

Emergency Medical Services – Non-Emergency Transportation

PERFORMANCE SUMMARY:

GOAL: Increase countywide use of non-emergency stretcher transport.

OBJECTIVE: Provide monthly monitoring of facility transports.

OBJECTIVE: Increase total number of calls by approximately 16%.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of calls	1,200	1,500	1,750
Cost per transport	\$136	\$117	\$100



Tourism Authority – Convention & Visitors Bureau

MANDATED SERVICE: No. Established 1989 by act of NC General Assembly HB 813: Chapter 658 of the 1989 Session Laws.

MISSION: To promote Cabarrus County globally as a premier, all season visitor destination.

PROGRAM DESCRIPTION: The Tourism Authority (Convention & Visitors Bureau) is Cabarrus County's destination management and marketing organization. As stated in the legislation that created the Authority, it expends occupancy tax revenue and other revenue it receives to develop or promote tourism, tourist related services, facilities, tourist related events, activities and tourist attractions. As such, the Tourism Authority markets Cabarrus County to leisure and group travelers, event producers and organizers; e.g., sports, meeting and convention planners.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	316,618	381,358	734,764	734,764	
Operations	801,347	949,626	1,178,526	1,178,526	
Capital Outlay	0	0	14,448	14,448	
Total Expense	1,117,965	1,330,984	1,927,738	1,927,738	45%
REVENUES					
Other Taxes	1,118,527	1,030,590	1,877,198	1,877,198	
Fees & Other	54,573	36,126	50,540	50,540	
Fund Balance	0	264,268	0	0	
Total Revenue	1,173,100	1,330,984	1,927,738	1,927,738	45%

BUDGET HIGHLIGHTS / CHANGES:

EXPENDITURES:

- Expenditures increased due to an associated increase in revenue from the opening of a full service hotel, Embassy Suites. Additional programming was warranted to meet revenues and changing dynamics within the marketplace.
- The increased expenditure will be used to transition the Convention Bureau from a purely leisure and tour bus destination to a group, meetings and convention destination. Securing more meetings and conventions for the Cabarrus Arena and the Concord Convention Center will increase visitor expenditures, extend the length of their hotel stays by 2.1 days, and add more to the County's tax revenues.

REVENUE:

- Revenues for FY 2006-07 were underestimated causing numerous budget amendments to be made during the course of the year. As of January 31, 2007, an additional \$264,268 was appropriated from the reserve balance to meet the growing needs of the meetings and convention markets. FY 2008 reflects the increased level of revenues anticipated.
- The opening of the Embassy Suites Hotel will produce tax revenues of an estimated \$480,000.

Tourism Authority – Convention & Visitors Bureau

- The number of hotel rooms in Cabarrus County grew from 1604 to 1910 total rooms as of January 2007.
- Cabarrus County hotel tax collections will remain strong as occupancy and average daily room rates continue to increase by a 10-12% rate each year.

STAFFING

- The Destination Management Association International (the most widely recognized resource for Bureaus) reviewed 250 convention bureaus nationally and concluded that bureaus that operate with 40% of their revenues dedicated to personnel are the most effective and efficient.
- Cabarrus County Convention & Visitors Bureau staffing plan is in line with national and regional standards and meets the 40% ratio.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Secured the starting line of the prestigious Great American Race that will originate from Concord, North Carolina, to Anaheim, California.
- Hosted and sponsored Special Olympics with help from over 900 volunteers from the community.
- Produced or facilitated the publication of several newspaper and magazine articles written specifically for tourist and group planners about Cabarrus County.
- Leveraged our partnerships with Lowes Motor Speedway, Carolina Speed, Kannapolis Intimidators, Visit Charlotte, Nextel Nascar, The Cabarrus County Economic Development Council and The Cabarrus County Chamber of Commerce.
- Met all budget objectives and sales goals.

PERFORMANCE SUMMARY:

GOAL: Produce room nights for the 23 area hotels.

OBJECTIVE: Expand the group, meetings, and convention market.

OBJECTIVE: Attend tradeshow, write proposals and make in-person sales calls promoting Cabarrus County.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Room Nights	22,898	40,848	72,000
Bookings	80	120	160
Leads	120	150	180
Economic Value	\$14,445,786	\$31,361,990	\$48,000,000

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, Harrisburg 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	404,135	448,530	473,341	473,353	
Operations	127,834	141,753	115,156	115,772	
Capital Outlay	0	0	0	0	
Total Expense	531,969	590,283	588,497	589,125	0%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	60,989	65,000	46,700	46,700	
Total Revenue	60,989	65,000	46,700	46,700	-28%
STAFFING					
FTE Positions	7.50	7.50	7.50	7.50	

BUDGET HIGHLIGHTS / CHANGES:

- Contracts with the Towns of Mount Pleasant and Midland for planning and zoning services.
- Significantly modified contract with Town of Harrisburg as transition to planning and zoning staff employed by Harrisburg continues.
- Community Development staff travel and training now a part of the Community Development Division Budget.

Commerce – Planning

FY 2007 MAJOR ACCOMPLISHMENTS:

- Coordinated with ITS to upgrade subdivision tracking system to increase efficiency and effectiveness of the system.
- Worked directly with the Emergency Management Services to better incorporate EMS staff into the rezoning and subdivision review processes (Fire and Life Safety, Sheriff's Department and Emergency Medical Services).
- Updated student generation rates for Cabarrus County Schools to better determine the impacts on schools generated by new projects.
- Worked with TischlerBise to update the Voluntary Mitigation Payment for Schools study and presented the study to the Board of Commissioners.
- Updated the Adequate Public Facilities Ordinance and presented it for Board of Commissioner review and approval.
- Created a map and list of over 130 suitable school sites for the school selection review committee.
- Created a map and list of over 100 potential park sites in the Midland area for consideration by the Parks and Recreation Board.
- Worked with Cooperative Extension staff to establish a Voluntary Agricultural District for bona fide farms that currently includes 1,209 parcels that have entered into the program since inception.
- As part of the subdivision review process, coordinated with property owners to acquire easements along Rocky River, Back Creek, Mallard Creek and Clarke Creek for future greenways.
- Provided support for and coordinated with the E911 Coordinator to transition addressing functions to the new position housed in ITS.
- Enabled the Town of Harrisburg to pursue independence regarding planning and zoning services, including hiring their own planning staff effective July 1, 2007.
- Received 2006 Marvin Collins Outstanding Planning award from the North Carolina Chapter of the American Planning Association for the 73 Council of Planning/Corridor 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.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of building permits issued (single-family, townhome, multi-family or other units)	2,884	4,147	5,391

Commerce – Planning

Total number of building permits issued requiring mitigation payment	571	817	750
Total amount of money collected from Voluntary Mitigation Payments for schools at building permitting	\$330,174	\$472,226	\$310,618.00
Total number of lots final platted	1,114	1200	1100
Total number of lots requiring payment at final platting	80	45	600
Total amount of money collected from Voluntary Mitigation Payments for schools at final platting	\$103,576	\$58,275	\$2,026,150
Percent of money collected for APFO	100%	100%	100%

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of Planning Areas	7	7	7
Number of Land Use Plan updates complete	0	1	1
Number of public meetings held	0	1	1
Number of public meetings held with towns and cities	1	1	1
Number of land use plan updates started	1	1	1
Number of meetings with planning staff from other towns and cities	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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of projects requiring that Traffic Impact Analysis reports be prepared	10	12	8
Number of projects requiring upgrades to existing facilities to maintain established level of service.	10	12	8
Percent of projects required to perform upgrades to existing facilities	100%	100%	100%

Commerce – Community Development

MANDATED SERVICE: No

MISSION: Working with any and all agencies in Cabarrus County to provide safe and affordable housing to all residents of Cabarrus County and public water and sewer services in projected growth areas through housing as well as economic development programs and initiatives.

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 elderly, disabled and families with children. The Weatherization program allows Cabarrus County to increase the energy efficiency of qualified homeowners. 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.

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.

Commerce – Community Development

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	146,649	168,207	176,564	176,567	
Operations	89,532	245,789	115,647	115,647	
Capital Outlay	0	0	28,125	28,000	
Total Expense	236,181	413,996	320,336	320,214	-23%
REVENUES					
Intergovernmental	85,779	162,719	119,266	122,567	
Fees & Other	2,321	10,250	0	0	
Total Revenue	88,100	172,969	119,266	122,567	-29%
STAFFING					
FTE Positions	2.50	2.50	2.50	2.50	

BUDGET HIGHLIGHTS / CHANGES:

- Continue to provide the same level of service for the Weatherization, Heating and Air Repair and Replacement program, Housing and Home Improvement, and HOME program.
- Administration of the CDBG Scattered Site Housing Rehabilitation program for 2007-2009, using a local option to fund an Urgent Repair Program.
- Replacement of work truck for Weatherization crew to be funded over a two year period by the Weatherization grant.
- A cash match of approximately \$45,000 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.
- Administration of the dissolution of the Northwest Water and Sewer fund.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Completed the Economic Recovery Grant for the Pillowtex reuse study.
- Completed administration of the architectural and civil development plans for the Cabarrus Sheriff's Office and Detention Center.
- Completed the Bethel School Reuse schematic design.

Commerce – Community Development

PERFORMANCE SUMMARY:

GOAL: To improve the living conditions of the elderly, disabled and low income persons and families by providing housing rehabilitation and repair services.

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 inefficient, inadequate HVAC systems.

OBJECTIVE: To make miscellaneous housing repairs to provide safe, sanitary housing conditions.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of homes brought to standard housing	9	10	10
Number of homes weatherized	40	43	22
Number of homes with accessibility features installed	33	35	35
Number of HVAC systems repaired or replaced	26	22	13
Number of miscellaneous home repairs performed	40	40	40

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 pollution sedimentation.

MISSION: To allow development within our county while preventing pollution by sedimentation and to protect the county's streams and natural resources from degradation by soil eroded from construction sites.

PROGRAM DESCRIPTION: Environmental Protection's role is specified in North Carolina General Statutes Chapter 113A, Article 4. This division is to enforce the state and local ordinances and regulations related to land disturbing activities and 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 in accordance to the ordinance. This is a countywide service.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	168,309	151,999	253,919	208,860	
Operations	19,577	47,116	67,868	30,139	
Capital Outlay	0	0	0	0	
Total Expense	187,886	199,115	321,787	238,999	20%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	111,082	80,000	85,000	260,000	
Total Revenue	111,082	80,000	85,000	260,000	225%
STAFFING					
FTE Positions	2.50	2.50	4.50	3.50	

BUDGET HIGHLIGHTS / CHANGES:

- One of two requested new Erosion Control Inspector positions has been funded.
- Environmental Protection Division is proposing a fee change from \$95 to \$125 per disturbed acre. This \$30 per acre increase brings the County's fee in line with similar Erosion Control Programs and the additional revenue will cover the cost of the additional new inspector.

Commerce – Environmental Protection

FY 2007 MAJOR ACCOMPLISHMENTS:

- Erosion Control inspections began on the North Carolina Research Campus in Kannapolis.
- Two employees of the Environmental Protection Division attended both the Local Program Erosion Control Program Workshop and the Erosion and Sedimentation Control Planning and Design Workshop.
- Tony Johnson attended and spoke at a National Storm Water Summit Meeting in Charlotte.

PERFORMANCE SUMMARY:

GOAL: To 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: Maintain a quick turn around time for new and revised Sedimentation and Erosion plan reviews.

OBJECTIVE: Protect and maintain stream quality in areas of rapid development.

OBJECTIVE: Educate and promote new sedimentation and erosion control practices with developers and contractors.

OBJECTIVE: Educate new home owners and existing down stream property owners of issues as it relates to property stabilization and sedimentation damage.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of field site inspection of current projects	519	540	555
Number of field site complaints	57	65	60
Number of sediment & erosion control plans reviewed	145	155	165

Commerce – Zoning

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, Harrisburg and Mount Pleasant. These services include administering 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	158,207	160,189	170,245	170,252	
Operations	20,832	23,947	31,981	31,981	
Capital Outlay	0	0	0	0	
Total Expense	179,040	184,136	202,226	202,233	10%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	119,555	101,350	93,900	93,900	
Total Revenue	119,555	101,350	93,900	93,900	-7%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

BUDGET HIGHLIGHTS / CHANGES:

- Significantly modified contract with Town of Harrisburg as transition to planning and zoning staff employed by Harrisburg continues.
- Contracts with the Towns of Mount Pleasant and Midland for planning and zoning services.

Commerce – Zoning

FY 2007 MAJOR ACCOMPLISHMENTS:

- Coordinated with ITS to upgrade plan review, zoning permitting and permit tracking system to increase efficiency and effectiveness of the systems by integrating GIS into the system.
- Worked directly with the Fire Marshal's office to better incorporate fire and life safety staff into the commercial site plan review process.
- Implemented e-mail notification as the primary means of communication for commercial site plan review.
- Worked with ITS to design and implement a web based complaint database.
- Coordinated with Legal Staff to collect over \$6,000.00 in monies owed to Cabarrus County for zoning non-compliance.
- Began process to implement new land development software for zoning services that includes on-line permitting for customers.
- Updated web site with additional information and check lists to help customers through the commercial permitting and site plan review processes.

PERFORMANCE SUMMARY:

GOAL: Provide timely response to citizen zoning complaints regarding non-compliance

OBJECTIVE: To investigate a minimum of 90% of the zoning complaints within 1-3 days

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of complaints investigated	350	340	300
Number of complaints investigated in 1-3 days	315	306	300
Percent of complaints investigated in 1-3 days	90%	90%	90%

GOAL: Provide timely response to developer requests for Certificate of Compliance site inspections

OBJECTIVE: To conduct a minimum of 85% of inspections within less than 24 hours

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of site inspections performed	1072	1110	800
Number of site inspections performed in 24 hours from request for inspection	858	888	800
Percent of site inspections performed in 24 hours from request for inspection	80%	80%	85%

Commerce – Zoning

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of site plans reviewed	1072	1110	800
Number of site plans reviewed and approved within 60 days	965	1000	800
Percent of plans receiving approval in less than 60 days	90%	90%	90%
Number of site plans requiring review of technical review committee	2	3	2
Percent of site plans requiring review of technical review committee	.0018%	.0027%	.0025%

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.

The British Oxygen Company (BOC) Group (TY2002 FY2003 - TY2006 FY2007)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$13,907,590 (of which 75% is granted to the industry) we have appropriated \$65,700 which qualifies as a Level I Grant for FY 2007 (the final year of the Grant). For FY 2006 we appropriated \$70,300. For FY 2005 (TY 2004) \$78,934 was appropriated. These three (3) years have not been paid to BOC as the County lacks the necessary information from the taxpayer in order to complete the Grant (75% of local property taxes paid by a new or expanding industry for a period of five consecutive tax years). As we await resolution, the total amount of \$214,934 carries forward into this budget year.

Bonitz Flooring Group, Inc. (TY 2006 FY 2007-TY 2009 FY2010)

It appears 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 \$8,530 for FY 2008, and have a carry forward for FY 2007 of \$10,300. The County awaits a legal opinion on this issue, and will exercise the legal outcome accordingly. 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. (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of approximately \$9,600,000 we have appropriated \$39,120 to FY 2008. 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 2008 will be the 1st year for Cabarrus Plastics.

Connexions, Inc. (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$4,725,000 we have appropriated \$14,860 to FY 2008. 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 2008 will be the 1st year for Connexions.

Double O (TY2008 FY2009 - TY2010 FY2011)

We have been informed the Grant should not impact FY 2008. FY 2009 should be the 1st year for Double O. Based on an Estimated Eligible Fixed Asset Valuation of \$2,240,000 we will appropriate \$11,970 to FY 2009. 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.

Golden Gait Trailers (TY2008 FY2009 - TY2011 FY2012)

We have been informed the Grant should not impact FY 2008. Based on an Estimated Eligible Fixed Asset Valuation of approximately \$2,900,000 we will appropriate \$9,120 to FY 2009. 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. As the Eligible valuation threshold begins with \$3,000,000,

Economic Development – Incentive Grants

documentation from the industry will determine whether the industry qualifies on this factor, as well as the headquarters factor. Should the investment meet these criteria, among others, then FY 2009 will be the 1st year for Golden Gait Trailers.

HAAS – CNC Racing (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Eligible Fixed Asset Valuation of \$15,570,000 we will appropriate \$63,650 to FY 2008. 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 2008 will be the 1st year for HAAS.

HSREI, LLC (Hendrick Motorsports) (TY2006 FY2007 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$11,183,800, we have appropriated \$45,720 for FY 2008. 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 2008 is the 2nd year for HSREI. Carryforward from FY 2007 is \$52,420.

Ivey Cline (TY2008 FY2009 - TY2010 FY2011)

Based upon the current information we have the Grant should not impact FY 2008. Based on an Estimated Eligible Fixed Asset Valuation of \$36,000,000 we will appropriate \$192,440 to FY 2009. 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 2009 should be the 1st year for Ivey-Cline.

JHE (TY2008 FY2009 - TY2011 FY2012)

Based upon the current information we have the Grant should not impact FY 2008. Based on an Estimated Eligible Fixed Asset Valuation of \$2,950,000, we will appropriate \$9,280 for FY 2009. As the Eligible valuation threshold begins with \$3,000,000, documentation from the industry will determine whether the industry qualifies on this factor. 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 2009 will be the 1st year for JHE.

National Tour (TY2005 FY2006 - TY2008 FY2009)

Based on an Estimated Eligible Fixed Asset Valuation of \$5,777,000 we have appropriated \$18,160 for FY 2008. 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 2008 will be the 3rd year budgeted for National Tour. National Tour's Grant has not been paid due to issues concerning the headquarters requirement, situs and jurisdiction issues regarding taxability of its rolling stock, and situs and jurisdiction issues regarding taxability of certain upfits. Carry forward is \$18,200 for FY 2006 and \$18,730 for FY 2007.

Oiles America Corporation (TY2006 FY2007 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$5,973,292 we have appropriated \$24,420 to FY 2008. 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 2008 will be the 2nd year for Oiles America. Grant has not been paid due to issues regarding timing of equipment delivery. The BOC has recently allowed the equipment in question to be Granted. FY 2007 carry forward is \$22,870.

Economic Development – Incentive Grants

Perdue Farms (TY2005 FY2006 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$13,430,000 we have appropriated \$63,350 to fiscal year 2008. 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 2008 will be the 3rd Grant year for Perdue. FY 2007 carry forward is \$67,760.

Philip Morris (TY2007 FY2008 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$88,395,000 we have appropriated \$472,530 to FY 2008. Philip Morris qualifies as a Level III Grant. 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 2008 should be the 1st Grant year for Philip Morris.

PillowTex

Due to ongoing discussions centering on PillowTex's liquidating bankruptcy, issues regarding valuation of assets, issues regarding the eligibility and determination of Grants due tax years 2002 (FY 03) and 2003 (FY 04), among other issues, no budget has been allowed for PillowTex. We estimate if a grant was paid by the County for TY 2002, FY 2003, that it should be budgeted at \$374,000. Since the TY03 (FY04) taxes and interest due the County are still outstanding we believe that the ultimate outcome will show PillowTex owes Cabarrus County between \$25,000 and \$100,000 in taxes and interest net of the Grants. As the net levy for TY 02 (FY 03) appears to be higher than total taxes potentially due for the FY 04, we estimate an immaterial Grant for the same FY or perhaps none for that year, as the Program specifically states that in no year should tax payments be lowered to a level that is less than a prior year

PreGel, Inc. (TY2008 FY2009 - TY2010 FY2011)

Based upon the current information we have the Grant should not impact FY 2008. Based on an Estimated Eligible Fixed Asset Valuation of \$8,410,000 we will appropriate \$44,960 to FY 2009. 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 2009 will be the 1st year for PreGel.

Sabco Racing (TY2005 FY2006 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$15,202,380 we have appropriated \$71,710 to FY 2008. 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 2008 will be the 3rd Grant year for Sabco Racing. Combined carry forward from years 1 and 2 (\$157,190) should be reflected. Several issues are stalling the payment of the Grant. The multiple entities officials from Sabco intended to have Granted are not specified in the Agreement. Multiple phases of the construction over a multi year period are not sufficiently identified in the initial Agreement. These issues, presumably, are to be resolved, either by addendum, new Agreement, and legal opinion (or a combination thereof).

Shoe Show (TY2008 FY2009 - TY2010 FY2011)

Based upon the current information we have the Grant should not impact FY 2008. Based on an Estimated Eligible Fixed Asset Valuation of \$20,700,000 we will appropriate \$110,650 to FY 2009. 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 2009 will be the 1st year for Shoe Show.

Economic Development – Incentive Grants

Stanley Logistics (TY2005 FY2006 - TY2009 FY2010)

Based on an Estimated Eligible Fixed Asset Valuation of \$13,007,230 we have appropriated \$61,350 to FY 2008. 75% of qualifying amount will be Granted to industry for five consecutive years (Level I Grant), with each year's value being adjusted by a factor for depreciation. FY 2008 will be the 3rd Grant year for Stanley Logistics. FY 2006 and 2007 have not been paid as Stanley Logistics has not applied for the grant, nor returned the Questionnaire. Per latest contact with the local facility, local thought the national office was handling the Grant, so it appears the local office is now working to resolve the impasse. Carry forward for the previous years is \$127,020.

S T Motorsports (TY2007 FY2008 - TY2010 FY2011)

Based on an Estimated Fixed Asset Valuation of \$5,975,000 we have appropriated \$24,420 to FY 2008. 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 2008 will be the 1st year for ST Motorsports.

BUDGET SUMMARY:

INCENTIVE GRANT	ACTUAL FY 2006	AMENDED FY 2007	ADOPTED FY 2008
The British Oxygen Company (BOC) Group	0	214,934	0
Bonitz Flooring Group Inc.	0	10,300	8,530
Cabarrus Plastics, Inc.	0	0	39,120
Concord Mills	2,353,452	0	0
Connexion, Inc.	0	0	14,860
Corning, Inc.	864,927	0	0
Double O	0	0	0
Golden Gait Trailers	0	0	0
HAAS-CNC Racing	0	0	63,650
HSREI LLC (Hendrick Motorsports)	0	52,420	45,720
Ivey Cline	0	0	0
JHE	0	0	0
National Tour	0	36,930	18,160
Oiles America Corp.	0	22,870	24,420
Owens Corning	75,190	0	0
Perdue Farms	65,023	67,760	63,350
Philip Morris	0	0	472,530
PillowTex	0	0	0
PreGel, Inc.	0	0	0
Sabco Racing	0	157,190	71,710
Shoe Show	0	0	0
Southeaster Packaging	30,288	0	0
Stanley Logistics	0	127,020	61,350
ST Motorsports	0	0	24,420
Total Grants	3,388,880	689,424	907,820



Veteran 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 health insurance, life insurance, education, vocational rehabilitation and hospitalization.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	171,679	171,351	181,062	181,062	
Operations	12,569	16,441	13,510	13,510	
Capital Outlay	0	0	0	0	
Total Expense	184,248	187,792	194,572	194,572	4%
REVENUES					
Intergovernmental	2,000	2,000	2,000	2,000	
Fees & Other	0	0	0	0	
Total Revenue	2,000	2,000	2,000	2,000	0%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

BUDGET HIGHLIGHTS / CHANGES:

- Continue current level of service to area veterans.

Veteran Services

FY 2007 MAJOR ACCOMPLISHMENTS:

- Coordinated Veterans Day Program attended by 500 persons.
- Getting service officer Sylvia Hucks Accredited through the Veterans Administration.
- Gave presentations at NorthEast School of Health Sciences & Harrisburg Elementary School.

PERFORMANCE SUMMARY:

GOAL: Provide the best trained and educated service officers to assist clients.

OBJECTIVE: Continued training, study and practical experience

MEASURES	CY 2006 ACTUAL	CY 2007 ESTIMATE	CY 2008 OBJECTIVE
New VA Money Brought Into The County	\$2,715,966	\$2,800,000	\$2,900,00
New Claims	309	320	350
Sent Out Written Documents	3,154	3,160	3,200
Phone Calls From Veterans & Dependents	4,802	4,820	4,850
Personal Contacts With Veterans & Dependents	2,999	3,100	3,200
Compensation & Pension Claims	2557	2,580	2,599

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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	837,180	938,161	1,065,867	1,033,374	
Operations	645,168	754,669	677,265	688,323	
Capital Outlay	9	0	469,957	307,982	
Total Expense	1,482,356	1,692,830	2,213,089	2,029,679	20%
REVENUES					
Intergovernmental	381,381	413,888	968,604	822,186	
Fees & Other	234,402	408,600	447,600	447,600	
Total Revenue	615,784	822,488	1,416,204	1,269,786	54%
STAFFING					
FTE Positions	25.16	29.16	32.16	30.16	

Transportation Services

BUDGET HIGHLIGHTS / CHANGES:

- One new position of the two additional operator positions requested has been funded to help with the increase in providing on average 400 trips per day.
- CCTS is again seeking funding from NCDOT-PTD for the purchase of a new scheduling software program which will allow for improved data collection, billing, and faster coordination between our Demand Response Center, Operations, and the agencies that we serve. We are requesting that the county fund the total purchase price this year if the state chooses not to afford us the requested funding.
- CCTS continues to seek additional Federal, State, and grant funding to cover the cost of transportation services to Cabarrus County.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Our Demand Response Center handled over 53,000 phone request from our customers.
- CCTS held a day long conference on "Barriers to Transportation", over 50 invited stake holders attended the conference and offered feedback on issues that dealt with transportation for their clients.
- CCTS continues to operate more effectively by coordinating out of county trips with other government transportation agencies. This past year we had client transfer to Mecklenburg County equipment allowing our vehicles to remain in county providing additional service while customers where out of county receiving treatment.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Record of the number of customer calls.	N/A	TBD	TBD
Percentage of calls that were compliments versus complaints.	N/A		

Transportation Services

GOAL: To provide safe transportation to our 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of accidents/incidents.	2	1	0
Insure all drivers attend safety classes including Defensive Driver Course (DDC-4) and Smith System.			

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 where we can work together to provide needed services for individuals outside our borders.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Reports on out-of-county trips provided by surrounding county services.	550	550	605

Mental Health – Piedmont Behavioral Healthcare

MANDATED SERVICE: Yes, provide services for consumers with mental health, substance abuse and/or developmental disability needs.

MISSION: To encourage, enable, and support individuals and families as they achieve their full potential in the community.

PROGRAM DESCRIPTION: Piedmont is the 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.

Piedmont's Call Center handles referral calls, questions and crisis calls. The Call Center improves access to care for consumers and enhances the process of connecting consumers in need to providers. One of Piedmont's major goals is the alignment of financial incentives with its values, public policy and expected outcomes. Piedmont also manages the state hospital funds for our five counties.

Piedmont's case management unit, Consumer Planning and Support Services, has offices in all five counties. This unit provides case management for all disabilities. Case managers working in this unit are the catalyst for moving people to better and less restrictive services and supports, one person at a time, as delineated in a person centered planning process. The unit also provides critical support in the area of person specific monitoring, hands on support when people need help accessing the system, and a connecting support for people in between providers, who are in highly restrictive settings, are in crisis, or transition. It provides the Piedmont LME a "rapid response" capacity when there are immediate needs, or people fall "through the cracks".

The Unit provides the following:

1. Assessment
2. Development of Person Centered Plans
3. Consumer choice education about available providers
4. Linkage with providers
5. Monitoring the implementation of the Person Centered Plan
6. Case Management as needed.

Mental Health – Piedmont Behavioral Healthcare

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	0	0	0	0	
Operations	713,120	721,839	727,834	708,195	
Capital Outlay	0	0	0	0	
Total Expense	713,120	721,839	727,834	708,195	-2%
REVENUES					
Intergovernmental	41,150	41,379	41,379	21,740	
Fees & Other	0	0	0	0	
Total Revenue	41,150	41,379	41,379	21,740	-47%

BUDGET HIGHLIGHTS / CHANGES:

- 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 crisis/detox unit, with approximately 7060 square feet.

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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	271,374	266,995	298,138	298,138	
Operations	64,088	74,571	70,452	70,452	
Capital Outlay	0	0	0	0	
Total Expense	335,463	341,566	368,590	368,590	8%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	25,252	22,881	17,000	17,000	
Total Revenue	21,252	22,881	17,000	17,000	-26%

BUDGET HIGHLIGHTS / CHANGES:

- Salary adjustments shown at the requested state level of 5%.
- State retirement employer contributions have increased to 7.14%
- Revenue: Although, the following funding is not part of the County Budget, North Carolina State University provides \$312, 218 for salary, North Carolina A & T State University provides \$26,500 for salary, and our Federal Partner, USDA provides \$14,000 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 2007 MAJOR ACCOMPLISHMENTS:

- 6,621 different youth were enrolled in 7,189 learning experiences. 421 4-H adult volunteers donated over 5,893 hours at a value of \$100,198 to the youth and community.
- County residents learned horticulture information through 38 news columns published in three local newspapers, 10 issues of Successful Gardener Newsletter and a website with 94,000 hits. 698 residents attended 14 different public educational programs and over 4000 telephone requests for information were answered. The value of these services total more than \$456,000.
- 2,895 sixth grade students participated in a 3 day, interactive educational program which included 54 learning stations and 167 volunteers donated over 4500 hours at a value of \$80,775. The facility donated \$13,053 in rental space and county and state staff worked more than 7,000 hours on the program. There was a \$1,002 program benefit to each student that participated.

Cooperative Extension

PERFORMANCE SUMMARY:

GOAL: Cabarrus County residents, including limited resource individuals and families, will improve the quality of their lives through eating healthy, being active, and practicing health promoting behaviors.

OBJECTIVE: 90% of EFNEP families will show improvement in their nutrition and resource management practices.

OBJECTIVE: 100 family members will show improvement in their purchasing, planning and preparations skills as a result of attending Families Eating Smart and Moving More.

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.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of participants enrolled in EFNEP	26	157	200
Number of participants enrolled in FESMM	79	198	250
Number of participants enrolled in Color Me Healthy	21	39	50

GOAL: To deliver relevant, educational programs that teach people about plants.

OBJECTIVE: Farmers and commercial pesticide applicators use pesticides safely for themselves and the environment.

OBJECTIVE: Greens industry professionals will be more competitive and profitable.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
100% of private pesticide applicators desiring recertification will be recertified.	95%	97%	100%
Number of pesticide recertification credits earned by professional pesticide applicators will increase from 346 hours.	335	346	360
Total value of horticulture education for citizens will be maintained above \$956,000	\$940,000	\$956,000	\$1,000,000

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. 4-H Summer Fling is a program that has grown and increased yearly since 1980. 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 classes. This program continues to be one of the more popular aspects of the Cabarrus 4-H program. Two summer program assistants will be employed to administer and manage the day-to-day program operations.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	6,143	7,010	7,184	7,184	
Operations	24,424	14,980	15,168	15,168	
Capital Outlay	0	0	0	0	
Total Expense	30,566	21,990	22,352	22,352	2%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	20,998	22,000	22,234	22,234	
Total Revenue	20,998	22,000	22,234	22,234	1%
STAFFING					
FTE Positions	0.35	0.35	0.35	0.35	

BUDGET HIGHLIGHTS / CHANGES:

- Continue to provide current level of service.

FY 2007 MAJOR ACCOMPLISHMENTS:

- The Cabarrus County 4-H Summer Fling program has become a model used across the state of North Carolina by other counties.
- Partnered with the Cabarrus County School bus garage, Cabarrus County Schools and numerous adults willing to donate their time to provide this program.
- 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. Classes fill quickly – usually within the first two days of registration!
- Successfully pilot tested 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.

Cooperative Extension – 4-H Summer Fling

PERFORMANCE SUMMARY:

- GOAL:** To provide fun, educational programs for youth ages 5-19 during summer vacation.
- OBJECTIVE:** To offer 150 educational, hands-on, short-term classes during the summer vacation period enrolling 450 youth.
- OBJECTIVE:** 65 Volunteers will each teach a variety of classes.
- OBJECTIVE:** Each youth enrolling will attend an average of 3 safe and well-planned classes.
- OBJECTIVE:** The average customer satisfaction rating at the completion of the summer fling program will be 4.0 out of 5.0.
- OBJECTIVE:** 100 families will participate in the customer satisfaction survey.
- OBJECTIVE:** 30% of the youth participating will enter an item they made during summer fling in the Cabarrus County Fair.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Different youth learning new skills	353	412	450
Actual number of new skills each youth learned	3	3	3
Number of different class topics offered	115	110	150
Volunteers teaching classes/Hours contributed	50/325	55/350	65/400
Average cost per class/Value	\$6.85/\$12.00	\$7.50/\$15.00	\$8.50/\$17.00
Value of volunteers' donations (time and talents)	\$15,500	\$16,500	\$18,000
Average customer satisfaction rating	4.0	4.0	4.0

Cooperative Extension – 4-H SOS

MANDATED SERVICE: No. Program is Grant and 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: A grant of \$65,000 was received in 1997 to develop a S.O.S. (Support Our Students) Program. This grant is funded by the North Carolina Legislature. The 4-H S.O.S. Goldminers' program must target middle school students who are 'latch-key children'. J.N. Fries Middle School was chosen as the primary site because it was the largest school in the county with the highest percentage of school suspensions and the largest number of students receiving subsidized lunches. School Administrators pledged their support, making their 'total facility' available for the program. Since the initial opening of the program in January 1997, additional grants have allowed services to expand to Mt. Pleasant Middle School and Concord Middle School. Each year, the SOS grant is reviewed for renewal. Application for expansion grants to continue the operation of Mt. Pleasant Middle and Concord Middle Schools are also made. These grants are awarded only to non-profit agencies that can supplement unmet needs of the community. This allows Cooperative Extension to further implement its educational mission. The program operates from school dismissal until 6:00 p.m. Carefully selected staff guides homework help, enrichment, computer time, social skill development and recreational activities. Grant scholarships are available for those unable to pay the \$25 weekly fee. Student athletes also attend on a prorated fee schedule.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	114,615	163,228	189,187	0	
Operations	25,669	47,485	48,045	0	
Capital Outlay	0	0	0	0	
Total Expense	140,284	210,713	237,232	0	-100%
REVENUES					
Intergovernmental	71,130	71,130	71,130	0	
Fees & Other	52,890	101,283	163,754	0	
Total Revenue	124,020	172,413	234,884	0	-100%
STAFFING					
FTE Positions	3.88	4.88	4.88	0.00	

BUDGET HIGHLIGHTS / CHANGES:

- Program discontinued for FY 2008.

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Social Services – Administration

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 enable the social workers, income maintenance caseworkers, and child support agents to enhance the quality of life in our community through programs which help the vulnerable, the aged, the sick, the poor, and the children, enabling all persons to become self-supporting; to be self-sufficient; to prevent or correct abuse, neglect and exploitation; to avoid institutional care when possible; and, to secure institutional care when appropriate.

PROGRAM DESCRIPTION: Administration Operations includes the Director, Deputy Director, and all support staff serving the entire agency. The Deputy Director oversees the automation staff, the staff development and institutional effectiveness operations, personnel transactions, financial and reimbursement reports, facility management and the daily routine operations of the agency, which includes supervision of clerical functions relating to reception, and mail processing.

The activities of the Administration Operation include:

1. Providing administrative support required for operation of all service and public assistance programs with a goal of helping people while carrying out County/State/Federal mandates in the most efficient, accurate and effective manner possible.
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.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	1,112,016	1,195,861	1,274,894	1,041,588	
Operations	800,664	1,090,303	1,291,696	1,261,646	
Capital Outlay	36,296	28,644	122,813	98,813	
Total Expense	1,948,975	2,314,808	2,689,403	2,402,047	4%
REVENUES					
Intergovernmental	71,709	71,709	71,709	71,709	
Fees & Other	282	0	0	0	
Total Revenue	71,991	71,709	71,709	71,709	0%
STAFFING					
FTE Positions	15.00	15.00	18.00	14.00	

Social Services – Administration

BUDGET HIGHLIGHTS / CHANGES:

- Legal Staff and related expenses have been transferred to the Legal budget in the County Manager's Office.
- An Accounting Clerk IV and Processing Assistant IV formerly located in the CAP budget was moved to the Administration Operations budget to more accurately reflect the majority of tasks assigned (supporting operations of finance unit, switchboard, and human resources)
- The agency continues with plans to implement imaging of records. Converting to digital records will make our record management more efficient and allow more forms to be automated and populated with basic client information in the database.
- The budget also includes seating for the renovated waiting room increased seating capacity. The seating proposed is similar to airport seating (durable and easily to maintain).

FY 2007 MAJOR ACCOMPLISHMENTS:

- Background checks on new hires began in October 2006.
- The agency trainer was certified as a DDI Instructor expanding the agency's ability to provide training to supervisors and offer the training to other county agencies at a significant savings.

PERFORMANCE SUMMARY:

GOAL: Increase departmental effectiveness through the provision of excellent customer service to maintain client/public/policy maker support.

OBJECTIVE: Clients are greeted politely and routed promptly (within 5 minutes) with minimal errors.

OBJECTIVE: Phones are answered promptly and politely by switchboard operator with 10% decrease in dropped calls and less than 1 complaint of improperly routed call per 5000 calls

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Percentage of clients routed to assigned worker within 5 minutes of submitting fact sheet	100%	100%	100%
Number of complaints regarding improper routing	NA	NA	50
Number of clients processed by front desk	39,008	37,300	37,500
Percentage of calls dropped	7.31%	6.05%	5.8%
Number of calls coming into switchboard	174,018	162,350	165,000
Number of complaints regarding improperly routed calls	NA	NA	30

Social Services – Administration

GOAL: Increase departmental effectiveness in service delivery through employment of expertly trained staff and cultivation of community resources

OBJECTIVE: Reduce staff turnover to 15% in FY08

OBJECTIVE: Increase involvement with community agencies

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of staff leaving employment with agency	29	44	35
Percentage of turnover	13.30%	19.13%	15%
Community agencies with DSS staff as board members	NA	15	15
Agency presentations to community agencies	46	32	35
Survey community partners regarding satisfaction with agency relationship	NA	NA	90%

Social Services – Public Assistance – Special Assistance

MANDATED SERVICE: Mandated by G.S. 108A-25 (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.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	0	0	0	0	
Operations	1,217,095	1,257,165	1,367,031	1,367,031	
Capital Outlay	0	0	0	0	
Total Expense	1,217,095	1,257,165	1,367,031	1,367,031	9%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%

BUDGET HIGHLIGHTS / CHANGES:

- The General Assembly increased the maximum rate for SA recipients to \$1,148 per month effective January 1, 2007.
- The maximum rate for SA recipients living in a Special Care Unit for Alzheimer's and Related Disorders, effective October 1, 2005, is \$1,515.

Social Services – Public Assistance – Special Assistance

- Projected cost for FY08 is higher than state estimate of \$1,298,828 based on the fact that FY06 spending exceeded the state estimate by 4% and the current spending level is projected to exceed the state estimate by 5%.

FY 2007 MAJOR ACCOMPLISHMENTS:

- There are 11 licensed Adult Care Homes in the county with 866 licensed beds. Of those, 836 are active and 3 homes are providing care for Developmentally Disabled Adults.
- The slots for SA In-Home (which enables adults to remain in their home and avoid placement) were increased by 9, bringing the total to 65 slots available.

PERFORMANCE SUMMARY:

GOAL: Increased Family Support and Well-being:

OBJECTIVE: Provide the financial resources to enable 516 individuals to have quality care in adult home facilities through the State-County Special Assistance Program

OBJECTIVE: Increase utilization of In-Home SA slots to 100%

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Active SA Cases (average per month)	496	508	516
Special Assistance applications taken	279	310	315
In-Home SA participation	Not available	90%	100%

GOAL: Increased Departmental Effectiveness:

OBJECTIVE: Increase % actions processing time for all programs to 90% by 6/30/2008

OBJECTIVE: Increase quality/accuracy to 93% by 6/30/2008

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
% Actions processed timely: all programs	86.24%	83.5%	90%
% of cases that are accurate	87.4%	87.25%	93%

Social Services – Public Assistance – Medicaid

MANDATED SERVICE: 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. (The county must pay approximately 5% local share of program costs for this categorical public assistance program.)

MISSION: To provide financial assistance to eligible adults to help in paying the costs of health care to improve or maintain their quality of life.

PROGRAM DESCRIPTION: Medical Assistance is a program that pays medical bills for eligible low-income individuals who cannot afford the cost of health care. It is funded by federal, state, and county 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

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.

Recipients of Work First and Special Assistance also receive Medicaid.

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.

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 belong 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. Case 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, and it is learned that the applicant has not reported income, resources, or other necessary items of eligibility, a fraud referral is made.

Social Services – Public Assistance – Medicaid

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	0	0	0	0	
Operations	6,028,806	6,074,972	6,694,909	6,694,909	
Capital Outlay	0	0	0	0	
Total Expense	6,028,806	6,074,972	6,694,909	6,694,909	10%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%

BUDGET HIGHLIGHTS / CHANGES:

- The February 15, 2007 State estimate of Cabarrus County's Medicaid match requirement for FY08 is \$6,694,909.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Cabarrus County's expenses have been below State estimates on a consistent basis. The Cabarrus Community Care Plan, one of two 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 Cabarrus 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 the end of December, 2006, there was 81.68% participation in the managed care program by clients.

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 83% by 6/30/2008

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Family Medicaid caseloads (cases)	10,049	10,765	11,087
Total Adult Medicaid cases (yearly average)	4,878	5,014	5,164
Total Adult Medicaid applications taken	2,315	2,276	2,325
Total Family Medicaid applications taken	11,412	11,500	11,600
Special Assistance applications taken	279	310	315
Cases receiving assistance with cost of care in nursing home (LTC) (average per month)	475	482	491

Social Services – Public Assistance – Medicaid

Cases receiving assistance with cost of care in Adult Care homes (Rest homes) (average per month)	496	508	516
TANF caseloads	316	325	325
Children receiving NC Health Choice*	1,882	1,745	1,770
Individuals receiving health care coverage	19,866	20,550	21,109
Total Medicaid Transportation Cases	1,164	1,203	1,239
Total Caseload (All programs)	22,661	23,340	24,000
% enrolled in Carolina Access – Medicaid Managed Care *	82.06%	81.75%	83%

*HC children thru age 5 were moved to Medicaid 1/1/06 and were not linked to a managed care provider

GOAL: Increased Family and Intergenerational Prosperity:

OBJECTIVE: Increase Number of individuals receiving asst with their Medicare premiums to 787 by 6/30/08

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total individuals receiving asst with Medicare premiums (MQB)	577	765	787

GOAL: Increased Departmental Effectiveness:

OBJECTIVE: Increase % actions processing time for all programs to 90% by 6/30/2008

OBJECTIVE: Increase quality/accuracy to 93% by 6/30/2008

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
% Actions processed timely: all programs	86.24%	83.5%	90%
% of cases that are accurate	87.4%	87.25%	93%

Social Services – Public Assistance – Aid to the Blind

MANDATED SERVICE: Mandated by G.S. 111-16 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 SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	0	0	0	0	
Operations	9,318	11,470	11,470	13,000	
Capital Outlay	0	0	0	0	
Total Expense	9,318	11,470	11,470	13,000	13%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	0	0	0	0	
Total Revenue	0	0	0	0	0%

BUDGET HIGHLIGHTS / CHANGES:

- Continue services at current level.

FY 2007 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.

Social Services – Public Assistance – Aid to the Blind

PERFORMANCE SUMMARY:

GOAL: Increased family support and well-being through the coordination of services for individuals who are visually impaired.

OBJECTIVE: To serve 62 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of clients served through Services to the Blind	42	52	62

Social Services – Public Assistance

Spay Neuter Assistance Program

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 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.

BUDGET SUMMARY:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	0	0	0	0	
Operations	13,277	12,000	12,000	12,000	
Capital Outlay	0	0	0	0	
Total Expense	13,277	12,000	12,000	12,000	0%
REVENUES					
Intergovernmental	0	0	0	0	
Fees & Other	11,542	10,000	10,000	10,000	
Total Revenue	11,542	10,000	10,000	10,000	0%

BUDGET HIGHLIGHTS / CHANGES:

- Cabarrus County Spay Neuter Clinic became the primary provider with the seven additional veterinary clinics remaining on the list for overflow only.

Social Services – Public Assistance

Spay Neuter Assistance Program

FY 2007 MAJOR ACCOMPLISHMENTS:

- The voucher return rate for FY06 was 45.24% and appears to be decreasing for FY07 as the return rate for Jul – Dec 06 was approximately 33.6%, possibly due to the fact that one clinic cannot handle the volume.

PERFORMANCE SUMMARY:

GOAL: Increased Family Support and Well-being and Increased Family Safety.

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 222 animals in low-income, qualifying households.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number Vouchers Issued	584	458	530
Number Vouchers Returned	247	151	222

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 is 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, Child Protective Services (CPS) Intake, Investigations/Assessments, Case Planning & Management, Foster Care Placement, Foster Home Licensing, Adoption, and Adoption Assistance programs. Staff assesses underlying problems/causes of child abuse, neglect, and dependency, identifying the causes of the maltreatment and providing 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	3,653,761	4,212,760	4,329,832	4,303,293	
Operations	519,488	596,597	655,837	647,533	
Capital Outlay	0	0	0	0	
Total Expense	4,173,249	4,809,357	4,985,669	4,950,826	3%
REVENUES					
Intergovernmental	3,492,832	3,272,882	3,522,588	3,502,497	
Fees & Other	36,885	10,000	0	0	
Total Revenue	3,529,716	3,282,882	3,522,588	3,502,497	7%
STAFFING					
FTE Positions	70.98	76.00	75.00	74.00	

Social Services – Child Welfare

BUDGET HIGHLIGHTS / CHANGES:

- Increased funding for facilitator of Child and Family Team Meetings. Since the county has implemented Multiple Response (MRS) as required by law, at least quarterly family meetings are required to seek family input into the planning process and to achieve early resolution of family problems and achieve timely permanence for children. The cost of this contract is reimbursed by IV-E Waiver funding.
- Contract for a visitation agency to assist with court ordered supervised visitation between parents and children. This agency would provide supervised visitation in foster care cases once the goal is changed from reunification with the parents to another alternative goal (relatives, guardianship and adoption). Visits would occur at an off site location by individuals trained in mental health disorders, domestic violence dynamics, substance abuse counseling and de-escalation techniques. Once the goal is changed from reunification with the parents, the agency continues to be court ordered to maintain visits with the parents. During this time, parents show greater hostility toward the social worker, creating unsafe visitation sites. Staff member recently assaulted related to these dynamics. A neutral party will decrease the hostility during visits, maintaining a safe environment for the children.
- Increase in Legal Fees to fund the increased need for newspaper publications and other diligent efforts to locate absent parents, secured birth certificates required by Court and Medicaid, and to cover periodic requests from professionals to pay for expert testimony in court cases.
- A Processing Assistant III requested, which was to assume clerical functions now handled by social workers including producing multiple copies of material of court reports, discovery, etc., data entry, criminal record checks and other tasks, has not been funded this year.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Agency has achieved caseloads that are near and/or at state standards of 1:10 in Child Protective Services and 1:15 in Placement and 1:5 in Supervision.
- Began implementation of the state child welfare reform efforts, Multiple Response (MRS) effective January 1, 2007. Agency has effectively, gradually and systematically incorporated each of the 7 strategies into child welfare practice.
- Foster Parent association has engaged in fundraising activities to assist with needs of children in foster care placements and to include the re-vamping of the clothing closet.
- Division wide re-organization that enhanced the functioning of the Division and assisted in more service delivery with families. Re-organized in teams serving dual roles, i.e. CPS investigations and Case Planning & Management, Foster Care and Adoptions, and etc.

Social Services – Child Welfare

PERFORMANCE SUMMARY:

GOAL: Increased Family Safety

OBJECTIVE: 5% reduction in the number of reports receiving 2 or more substantiations within a 6 month time frame

OBJECTIVE: Increase the initiation time frame to 98%

OBJECTIVE: Decrease the number of children substantiated as abused or neglected while residing in foster care by 3%

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
# of reports initially substantiated as abused/neglected or found in need of services	419	375	325
% of reports receiving 2 nd substantiation within 6 months time frame	NA	100	95
% of initiation time frames met	91%	94%	98%
% of cases that diligent efforts were utilized	NA	97%	100%
# of children reported as abused and/or neglected in foster/group homes	Na	20	15
Substantiation % of children in foster/group homes	Na	6%	3%

GOAL: Increased Family Support and Well-Being

OBJECTIVE: 96% of 3,000 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total # of children reported abused/neglected	4141	3,500	3,500
% children remaining with their parents	73%	82%	90%
% of children placed with relatives	32%	35%	40%
# children receiving Family Preservation	NA	NA	60
# families involved with Child & Family Team Meetings	NA	80	300
% Well-Being Assessments Completed	NA	90%	100%
% Families referred to services for well-being needs	NA	NA	100%

Social Services – Child Support Services

MANDATED SERVICE: The service is mandated by Federal law, the 1975 Public Law 93-647, Part B (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 modify such orders as deemed appropriate.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	967,024	1,043,111	1,100,524	1,100,540	
Operations	52,830	84,882	73,414	73,414	
Capital Outlay	0	0	0	0	
Total Expense	1,019,855	1,127,993	1,173,938	1,173,954	4%
REVENUES					
Intergovernmental	1,100,630	1,172,311	1,217,165	1,262,822	
Fees & Other	4,192	0	0	0	
Total Revenue	1,104,821	1,172,311	1,217,165	1,262,822	8%
STAFFING					
FTE Positions	18.00	20.00	20.00	20.00	

BUDGET HIGHLIGHTS / CHANGES:

- Increase in funding for foreign language interpreter services needed in Court for clients and non-custodial parents, which is not provided by the Court in civil/child support matters.
- Travel costs increased due to increase in number of employees who attend Court weekly, assuming the daily Court run responsibilities, and the increase in mileage reimbursement.
- Medical Consultants costs decreased as the State assumed the responsibility of the costs for all local service related DNA testing. DNA costs may still be incurred with interstate cases.

Social Services – Child Support Services

FY 2007 MAJOR ACCOMPLISHMENTS:

- Increased total collections to family and state recovery by 4.31%
- Increased current support collections to families by 1.7%
- Received 7 awards for exceeding 7 of 9 self assessment goals
- Increased interstate case processing by 17.75%
- Located, incarcerated & collected on 7 NCPS from a “12 Most Wanted” poster project

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total Collections	\$7,787,274	\$8,176,638	\$8,585,470
Current Support Collection Incentive Rate	66.3%	70.8%	73.9%
Arrears Collections Incentive Rate	66.7%	71.6%	76.5%
Enforcements filed	5,455	5,700	6,025
Enforcements actions completed	4,689	4,924	5,267
Income withholdings completed	2,429	2,602	2,732
Modifications Completed	1,807	926	975

OBJECTIVE: Increase paternities by 3%

OBJECTIVE: Increase cases under order by 7%

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Paternities completed	296	345	356
Paternity draws completed in house	n/a	182	210
Complaints filed	206	278	350
Orders completed	403	430	460

OBJECTIVE: Maintain or improve medical insurance/support compliance to reduce the costs to Medicaid

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Cases subject to medical provisions	4,680	5,382	5,651
Cases with medical order/insurance available	n/a	2530	2,655
Cases with medical support obligations/no insurance	n/a	n/a	2,996
Medicaid costs avoidance due to insurance coverage			Based on
This figure is actual \$ paid by insurance based on services rendered	\$250,083	\$144,585 **	service
**Average estimate based on 6 mths of 07			need*

Social Services – Child Support Services

GOAL: Provide prompt customer service through case management and client feedback

OBJECTIVE: Maintain or improve Quality and Timeliness Scores

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Quality Case Reviews (Expected 94%)	99.68%	99.00%	99.00%
Timeliness Case Reviews (Expected 97.5%)	100.00%	100.00%	100.00%

OBJECTIVE: Meet and/or exceed Federal standards in case self assessment FFY2008

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Case closure (Standard 90%)	98.72%	98.99%	99%
Enforcement (Standard 75%)	79.03%	82.35%	86%
Establishment (Standard 75%)	50.08%	58.77%	75%
Establishment 12 mth exped. process (Standard 75%)	96.53%	96.44%	99%
Establishment 6 mth exped. process (Standard 75%)	95.02%	94.71%	97%
Interstate (Standard 75%)	54.98%	56.48%	75%
Medical (Standard 75%)	89.60%	83.22%	90%
Review & Adjustment Inclusive (Standard 75%)	94.70%	98.64%	100%
Review & Adjustment Needed (Standard 75%)	81.82%	93.07%	98%

OBJECTIVE: Maintain workable caseloads

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Caseload Size per Agent	348	348	350
Cases per Establishment Agent	255	244	225
Cases per Enforcement Agent	399	406	425
Cases per Interstate Enforcement Agent	400	402	402

OBJECTIVE: Maintain or improve customer satisfaction

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Surveys issues	216	216	144
Surveys returned	26	30	20
Customer Service rating	94.5%	96.5%	96.5%

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. Staff of the Department 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.

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.

Social Services – Economic Services

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.

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.

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.

Social Services – Economic Services

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	2,753,807	3,123,733	3,555,823	3,389,095	
Operations	110,573	137,143	115,161	111,114	
Capital Outlay	0	0	0	0	
Total Expense	2,864,380	3,260,876	3,670,984	3,500,209	7%
REVENUES					
Intergovernmental	2,105,492	2,306,923	2,591,947	2,591,947	
Fees & Other	147,971	128,022	131,777	131,777	
Total Revenue	2,253,463	2,434,945	2,723,724	2,723,724	12%
STAFFING					
FTE Positions	67.00	70.00	77.00	73.00	

BUDGET HIGHLIGHTS / CHANGES:

- Requested 5 additional IMC IIs to manage workload demands; 3 were funded.
- Request for 1 IMI II (Fraud Investigator) was unfunded.
- Request for 1 IMS III to assist with management of Medicaid Programs was unfunded.

FY 2007 MAJOR ACCOMPLISHMENTS:

- In partnership with the Cabarrus 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 the end of December, 2006, there was 81.68% participation in the managed care program by clients (statewide participation 73%).
- In partnership with NEMC, 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.
- In addition to out-posting at NEMC, we continue to have a presence at the Community Free Clinic and Employment Security Commission.
- FS Unit received award for highest % participating of the eligible population in the state (Cabarrus 88.76% participating; statewide 64.73%).

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 83% by 6/30/2008

Social Services – Economic Services

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Family Medicaid cases (yearly average)	10,049	10,765	11,087
Adult Medicaid cases (yearly average)	4,878	5,014	5,164
Adult Medicaid applications	2,315	2,276	2,325
Family Medicaid applications	11,412	11,500	11,600
Special Assistance applications	279	310	315
Cases receiving assistance with cost of care in nursing home (LTC) (average per month)	475	482	491
Cases receiving assistance with cost of care in Adult Care homes (Rest homes) (average per month)	496	508	516
TANF cases	316	325	325
Children receiving NC Health Choice*	1,882	1,745	1,770
Medicaid Transportation Cases	1,164	1,203	1,239
Total Caseload (All programs)	22,661	23,340	24,000
% enrolled in Carolina Access – Medicaid Managed Care *	82.06%	81.75%	83%

*HC children thru age 5 were moved to Medicaid 1/1/06 and were not linked to a managed care provider

GOAL: Increased Family and Intergenerational Prosperity:

OBJECTIVE: Increase Food Assistance Participation to 90% by 6/30/08

OBJECTIVE: Increase Number of families receiving asst from food pantry to 350 by 6/30/08

OBJECTIVE: Increase Number of individuals receiving asst with their Medicare premiums to 787 by 6/30/08

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Food Assistance Participation (% eligible population receiving)	86.75%	87.62%	90%
Food Stamps applications	6,718	7,194	7,300
Total Number Recipients	11,105	11,130	11,463
Total Food Stamp Benefits issued	\$14,040,095	\$14,576,172	\$15,147,000*
Food Stamp cases	5,358	5,447	5,610
Assistance per household/ per month	\$218	\$223	\$225
Families receiving asst from food pantry	292	325	350
Individuals receiving asst with Medicare premiums (MQB)	577	765	787

* State est. for FY08 - \$18,425,426. At avg. benefit per HH this would be 6824 cases, if this were correct staff beyond those already requested would become necessary

Social Services – Economic Services

GOAL: Increased Departmental Effectiveness:

OBJECTIVE: Increase % actions processing time for all programs to 90% by 6/30/2008

OBJECTIVE: Increase quality/accuracy to 93% by 6/30/2008

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
% Actions processed timely: all programs	86.24%	83.5%	90%
% of cases that are accurate	87.4%	87.25%	93%

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 125 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.

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. During FY06, 152,893 hours were either billed to Medicaid or paid for through HCCBG funds. 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 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.

Social Services – CAP Program

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	3,112,722	3,542,477	2,429,614	2,429,645	
Operations	297,569	343,469	215,991	215,991	
Capital Outlay	0	0	0	0	
Total Expense	3,410,291	3,885,946	2,645,605	2,645,636	-32%
REVENUES					
Intergovernmental	156,226	170,121	164,437	170,021	
Fees & Other	3,356,681	3,845,848	2,666,507	2,666,507	
Total Revenue	3,512,907	4,015,969	2,830,944	2,836,528	-29%
STAFFING					
FTE Positions	18.98	18.98	15.98	15.98	

BUDGET HIGHLIGHTS / CHANGES:

- During the current budget year, there was a significant drop in expenses and revenues due to the Medicare Prescription Drug Program and NC Medicaid policies, specifically the review of cases to determine appropriateness for nursing home or CAP. This has caused a drop in families able to meet CAP guidelines or pay deductibles.
- Due to the drop in CAP cases, a vacant Social Worker II Case Manager position is being transferred to the Adult and Family Services budget to assist families with children who have received services from child welfare and are at risk of again becoming a child protective services case.
- With the decrease in the number of clients served through CAP and the increased efficiency in billing, the accounting clerk IV and processing assistant IV spend more than 50% of their time supporting agency wide operations (switchboard and human resources) and have been moved to Administration Operations budget.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Assisted individuals who were terminating from CAP due to unmet Medicaid deductibles with SW services and IHA services from other areas in order to delay or prevent placement in long term care.
- Plan to increase participation in CAP Choice, which is consumer directed care. Increased participation by 61% during the current year. Cabarrus County is one of two counties in the state piloting this program, and due to success, NC Division of Medical Assistance indicated they plan to expand to all 100 counties.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of adults served through CAP/DA services	339	246	250
Number of children served through CAP/C services	8	12	12
Number of adults served through HCCBG services	25	40	40
Number of adults served through PCS services	45	52	60
Case management hours provided by CAP SW's	11,506	9,559	10,200
Number of CAP clients able to remain at home	286	216	220
Number of CAP clients placed in LTC	53	30	30
Percentage of CAP clients able to remain at home	84%	88%	88%

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of IHA hours provided through CAP/DA	152,893	117,008	116,340
Number of IHA hours provided through HCCBG	8,775	7,898	8,000
Number of IHA hours provided through PCS	10,974	9,363	10,000
Number of days for someone to access IHA services	1.69 days	1.19 days	1.15 days
Supervisory visits by SW's to monitor IHA services	894	725	750

Social Services – Adult and Family Services

MANDATED SERVICE:

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. 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).
11. 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).
12. DSS is required to administer Child Day Care Subsidy services under the provisions of 10 NCAC 71W.
13. DSS administers the Crisis Intervention Program for heating and cooling emergencies under GS 108A-14(3) and GS 108A-25.
14. 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.

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.

Social Services – Adult and Family 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 remove 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 of either losing their job due to circumstances and going on public assistance. Assistance provided is short-term and is service and financial based.

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.

County General Assistance Administration provides for social workers to assess indigent individuals and families who need financial assistance not covered by other programs.

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.

Social Services – Adult and Family Services

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.

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. Presently, cremation is the method of disposal. 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.

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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	1,587,709	1,717,706	1,779,953	1,781,958	
Operations	69,016	204,154	74,333	74,362	
Capital Outlay	0	0	0	0	
Total Expense	1,656,725	1,921,860	1,854,286	1,856,320	-3%
REVENUES					
Intergovernmental	861,332	967,930	786,186	786,186	
Fees & Other	64,092	74,500	102,562	102,562	
Total Revenue	925,424	1,042,430	888,748	888,748	-15%
STAFFING					
FTE Positions	27.00	28.00	29.00	29.00	

BUDGET HIGHLIGHTS / CHANGES:

- To better serve families with children who are at-risk for abuse, neglect, or dependency, or to serve those who have previously been in these circumstances, a social work position specializing in at-risk case management services for children will be relocated into the Child Day Care Services unit (formerly located in DSS – CAP budget).

FY 2007 MAJOR ACCOMPLISHMENTS:

- The DSS Employment Services unit was awarded a grant from the NC Division of Social Services in October 2006 for the purpose of increasing the federal participation rate for all families and two parent families in the Work First Employment Program. Presently the State is not meeting these rates, which

Social Services – Adult and Family Services

could lead to financial penalties imposed by the Federal government on NC. These penalties could impact funding for child welfare services.

- The child day care unit ended their waiting list for child day care on January 22, 2007. This allows more families to receive child care to support their employment, which results in less dependency on public assistance programs.

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:** Ensure that abuse, neglect, and exploitation of disabled adults is prevented or corrected in 100% of cases through the provision of adult protective services and/or guardianship services.
- OBJECTIVE:** Ensure that 100% of elderly and disabled adults in adult care homes are protected from harm or injury 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of adults protected from abuse, neglect, or exploitation through adult protective services	98	125	150
Number of incompetent adults served by DSS as guardian of the person	44	46	50
Number of complaints investigated in adult care homes	95	100	125
Number of families avoiding CPS through provision of at-risk case management for children services	N/A	N/A	35

- 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 obtain employment are able to do so, and not return to Work First.

Social Services – Adult and Family Services

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of clients securing employment	75	85	90
Number of clients receiving employment services	732	1,002	1,050
Number of clients diverted from applying for Work First through provision of short-term services	188	176	180
Percentage of clients diverted from applying for Work First through provision of short-term services	57.3%	62.7%	65%
Percentage of families staying off Work First and not returning to welfare (county goal set by State – 90%)	100%	95%	95%

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 them 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 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 source 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, or single adults with no 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 cremation for 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	0	0	0	0	
Operations	641,336	601,382	499,383	499,383	
Capital Outlay	0	0	0	0	
Total Expense	641,336	601,382	499,383	499,383	-17%
REVENUES					
Intergovernmental	228,116	299,702	189,383	189,383	
Fees & Other	0	0	0	0	
Total Revenue	228,116	299,702	189,383	189,383	-37%

BUDGET HIGHLIGHTS / CHANGES:

- Continue to provide current level of service

FY 2007 MAJOR ACCOMPLISHMENTS:

- Closely monitored CIP expenditures and the local weather so that restrictions could be increased or lessened to ensure that those that really needed the assistance received it, and that there was sufficient funding to last through the cold weather season.
- Expanded the CIP program to the out posted social work position at Cooperative Christian Ministry. This allowed DSS to provide energy assistance when someone was at that site rather than having to come to DSS in addition to CCM.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of families seen at DSS in a crisis situation	4,736	5,294	5,500
Number of EA applications	681	675	695
Number of CIP applications	1,063	1,608	981
Number of General Assistance applications	132	178	185
Number of cremations of unclaimed bodies	3	15	20
Average benefit paid per EA application	\$272	\$296	\$288
Average benefit paid per CIP application	\$246	\$172	\$170

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 (State Foster Home Fund) 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 insure adoptions are not impeded due to potential financial restraints of prospective adoptive parents.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	0	0	0	0	
Operations	3,004,879	2,975,371	2,965,370	2,965,370	
Capital Outlay	0	0	0	0	
Total Expense	3,004,879	2,975,371	2,965,370	2,965,370	0%
REVENUES					
Intergovernmental	1,092,218	1,209,032	826,782	826,782	
Fees & Other	0	0	0	0	
Total Revenue	1,092,218	1,209,032	826,782	826,782	-32%

BUDGET HIGHLIGHTS / CHANGES:

- Increase in Adoption Assistance due to the increased numbers of children being placed in an adoptive home.
- Maintain foster care budget at same funding as in FY07. While the number of paid placements may slightly decrease the need for more therapeutic placements for children with behavioral problems is anticipated to increase, resulting in an unchanged foster care budget.
- As the adoption baseline has been surpassed and a significant portion of the previously received Special Needs Adoption funds has been utilized, application will be made for allocation of additional incentive funds earned.
- Will vigorously advocate with Juvenile Crime Prevention Council (JCPC) to maintain funding in FY08 at same level as in FY07 for the Home Based Program.

Social Services – Foster Care

FY 2007 MAJOR ACCOMPLISHMENTS:

- Increase in the number of children placed in permanent homes. During the 1st 6 months of FY07, a permanent home has been achieved for 127 children. During the same time period of FY 06, permanence was achieved for 47 children and during the entire FY06 permanence was achieved for 121 children.
- Number of finalized adoptions has increased. In FY '06 agency finalized 27 adoptions. During the 1st 6 months of FY07, the agency has finalized 30 adoptions. The agency has surpassed the state baseline for FY07 adoptions, with a baseline of 18 adoptions. Agency is eligible for additional Special Needs Adoption Funding.
- Number of paid foster care placements decreased by 18% from FY06 to FY07. In FY06 there was an average of 200 paid placements and in FY 07 there was an average of 164 paid placements for the 1st 6 months.
- A 46% increase in the number of children placed with relatives from FY 06 to the 1st 6 months of FY07. In FY06 an average of 29 children were placed in the home of a relative and in the 1st 6 months of FY 07 an average of 46 children are placed in the home of a relative. This increase assists in preventing placement in a foster home and/or adoption for a child, creating permanence with family.

PERFORMANCE SUMMARY:

GOAL: Increased Family Permanence

OBJECTIVE: Increase permanence for children within 12 months of their initial entry into Foster Care by 20%.

OBJECTIVE: Reduce existing backlog of children in foster care by 15%.

OBJECTIVE: Reduce number of children initially entering foster care by 10%.

OBJECTIVE: Shorten time from foster care to adoption finalization by 3 months.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
# new children entering foster care for 1 st time	167	80	72
% of children in permanent homes within 12 months entry into foster care	14	40	48
# of existing children in backlog	160	130	110
# children cleared for adoption (Completely Cleared)	NA	15	45
# months from Final Clearance to Final Decree	NA	NA	2
% of children's cases on appeal (new cases)	NA	20	15
% of families receiving IV-E waiver	NA	10%	20%
% of Family Services Case Plans entered within time frames	91%	98%	100%

Social Services – Foster Care

GOAL: Increased Family and Intergenerational Prosperity

OBJECTIVE: Strengthen participation in Independent Living Activities (Links) for children 15 and older and are in foster care.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
# of children 15 and over	35	30	32
% of ILP assessments completed	NA	98%	100%
# of ILP activities offered (monthly)	NA	1	3
% of youth participating in at least 3 activities (annually)	NA	15	25
% of Foster Parents involved with ILP instruction in their home	NA	NA	20%
Staff participating in ILP activities (monthly)	NA	1	10

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 is meeting the need and DSS is no longer on a waiting list for child day care. 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	0	0	0	0	
Operations	5,635,591	5,898,019	5,644,194	5,644,194	
Capital Outlay	0	0	0	0	
Total Expense	5,635,591	5,898,019	5,644,194	5,644,194	-4%
REVENUES					
Intergovernmental	5,527,567	5,606,350	5,644,194	5,644,194	
Fees & Other	0	0	0	0	
Total Revenue	5,527,567	5,606,350	5,644,194	5,644,194	1%

BUDGET HIGHLIGHTS / CHANGES:

- DSS will work with County IT to develop an expenditure tracking system that can project spending from application through the fiscal year. This will enable DSS to closely monitor day care spending and adjust accordingly, and avoid or delay implementing a waiting list.
- DSS will continue to work closely with the local Partnership for Children to provide quality services to families. Smart Start will provide subsidy assistance to DSS and DSS will contract for a Child Care Subsidy Administration worker to manage this funding.

Social Services – Child Day Care

- In FY08, DSS will enhance the child day care unit, and make it more family service oriented, rather than strictly day care eligibility and management. This will involve staff training in assessments and referrals, as well as relocating a staff person to the unit to provide at-risk case management services for children who are at risk of protective services and need social work services to avoid this.

FY 2007 MAJOR ACCOMPLISHMENTS:

- In January 2007, DSS ended the waiting list for child day care that had been in place for over a year. This was accomplished through careful monitoring of expenditures, as well as a lower than expected impact on the total monthly cost brought about by State approved rate increases to providers.

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 needing 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.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Average number of children receiving day care monthly	1,587	1,479	1,600
Number of children receiving CPS/foster care child care	152	208	185
Average monthly cost per child receiving child care	\$331	\$340	\$345
Average total monthly cost for child care	\$474,339	\$467,196	\$467,196
Percentage of total allocated funds spent by DSS	102%	100%	100%

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 monthly cost for adult day care services is \$608 and \$758 for adult day health. The monthly transportation cost is \$65.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	0	0	0	0	
Operations	65,775	79,929	79,929	79,929	
Capital Outlay	0	0	0	0	
Total Expense	65,775	79,929	79,929	79,929	0%
REVENUES					
Intergovernmental	59,130	69,938	69,938	69,938	
Fees & Other	0	0	0	0	
Total Revenue	59,130	69,938	69,938	69,938	0%

BUDGET HIGHLIGHTS / CHANGES:

- Continue at current level of service.

FY 2007 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Clients served through adult day care/health	22	25	25
Cost of adult day care as a % of cost of adult care home placement	43% less	33% less	33% less
Cost of adult day health as a % of cost of nursing home placement	83% less	81% less	81% less
Percent of clients served who have been able to continue living in a private living arrangement and avoiding placement	100%	100%	100%

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 and various grants.

MISSION: To promote independence by providing a diverse selection of preventive, wellness, educational, social/leisure, support and/or human service programs to local older adults and/or adults with disabilities. The Cabarrus County Senior Center and the Mt. Pleasant Community Enrichment Center serves as the focal/access points for all services for older adults and provides assistance to caregivers and families for their respective communities.

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.

1. Coordinates the Information & Assistance program (needs assessments, matches client's needs with available resources and completes application process and/or makes referral(s) to appropriate agencies). Follows-up with clients to make sure they received the services/supports needed.
2. Administers the Title V employment & training program for older adults (55 and older) that meet the income eligibility requirements.
3. Coordinates the Family Friends program (Pilot Project funded by a grant from the National Council on the Aging) that matches volunteers with the families of children with disabilities or are otherwise at risk.
4. Coordinates the Cabarrus Senior Games program (year-round wellness program that offers a wide variety of sports/athletic events, as well as SilverArts and cheerleading)
5. Administers the Cabarrus County coordinated volunteer program for older adults.
6. Manages the Caregiver Support program. This program provides respite services for local caregivers, as well as training/educational opportunities.
7. Coordinates the Consumer-Directed Services program (Pilot Project in collaboration with the NC Dept. of Health and Human Services and the NC Division of Aging) This program is the only one in the country that is providing these services for older adults with Home and Community Care Block Grant funding. This service is provided in collaboration with the Cabarrus County Finance Department and Human Resources Department to serve as the fiscal intermediary.
8. Provides intake and reassessment services to older adults that utilize the Cabarrus County Transportation system. These services are provided in collaboration with the Cabarrus County Transportation Department.
9. Administers the Living Well in NC Pilot Project that is funded by the NC Council on Developmental Disabilities that provides access to any adult with disabilities to participate in any class, program and/or event that is sponsored by the Cabarrus County Senior Center. This is a new concept designed to promote independence for adults with disabilities, as well as older adults while maximizing the use of resources and focusing on everyone's abilities, instead of their disabilities.
10. Coordinates the Healthy Lives – Healthy Futures program for local older adults. This program is designed to promote improved overall health and prevent chronic diseases by providing a variety of classes, programs and/or services that support lifestyle modifications.
11. Produces the Forever Young television program as part of the Chanel 22 broadcast to promote services for older adults and to advocate for aging issues.
12. Publishes the Sunset Outlook, the Department of Aging news magazine that is the most effective marketing tool used by the Senior Center.

Aging – Senior Services

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	522,156	670,322	674,074	724,083	
Operations	322,312	515,326	420,746	414,904	
Capital Outlay	0	0	0	0	
Total Expense	844,469	1,185,648	1,094,820	1,138,987	-4%
REVENUES					
Intergovernmental	227,383	301,029	273,518	272,676	
Fees & Other	107,488	157,400	204,400	154,400	
Total Revenue	334,871	458,429	477,918	427,076	-7%
STAFFING					
FTE Positions	10.70	16.95	16.95	16.95	

BUDGET HIGHLIGHTS / CHANGES:

- The Cabarrus County Department of Aging became the lead agency for the Cabarrus County Title V program (at the request of the Area Agency on Aging) during FY2007. Through this federally funded program, older adults age 55 and older that are income eligible are provided additional training/educational opportunities in an effort to assist them to re-enter the workforce and gain unsubsidized employment. This program had been less than successful in Cabarrus County previously and has not met its goals/objectives in several years. Since taking on this responsibility in July 2006, the Department of Aging has already surpassed the annual requirements for placing trainees in unsubsidized employment within the first 6 months. The State is planning to transfer additional funding to Cabarrus County from other counties that are not meeting their requirements.
- The Title V program has allowed the Department of Aging to add 12 temporary part-time positions to be filled while participating in this training/education program through federal funding.
- The Cabarrus County Department of Aging will continue the Living Well in NC Pilot Project to provide services to adults with disabilities. (Grant funded by the NC Council on Developmental Disabilities)
- The Consumer-Directed Services program allows us to utilize 10 temporary part-time Personal Assistant positions through the County payroll system through Home & Community Care Block Grant funding and the collaboration with the Finance Department and Human Resources.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Chasity Schooley, Aging Services Program Coordinator and Mike Murphy, Director of Aging Services both achieved recertification as Certified Information and Referral Specialists in the field of Aging (CIRS-A) by the national Alliance of Information and Referral Specialists (AIRS).
- Mike Murphy, Director of Aging Services was appointed to serve on the NC Alliance of Information and Referral Specialists (NCAIRS) Board of Directors.
- The first year administering the Title V program has witnessed the transition of one of the least successful programs in NC into one of the most successful programs in the state. The Area Agency on Aging is so impressed with the collaborations and partnerships that have been established this

Aging – Senior Services

year that they have recommended that the State release additional funding to the Cabarrus County Department of Aging to expand the local program.

- The Healthy Lives–Healthy Futures program (collaboration between the Cabarrus County Department of Aging, NE Medical Center and the Cabarrus Health Alliance) has been invited to submit a grant proposal for a second round of funding (7 years) by the Kate B. Reynolds Charitable Trust because our previous grant funded project was selected as one of the most successful projects funded by Kate B. Reynolds.
- Although the Family Friends program funding period ended on September 30, 2006, the Cabarrus County program was selected by the National Council on the Aging for continuation funding for a 4th year.
- After over two years trying to find a cost effective way to provide fiscal intermediary services (payroll & tax processing services) for the Consumer-Directed Services clients that hire Personal Assistants to provide home-based services for them, we successfully developed a collaboration with the Cabarrus County Finance and Human Resources Departments that allows Cabarrus County to serve as the agent for the client to provide this service. This multi-departmental partnership has allowed us to administer this service more efficiently, as well as more cost effectively.
- The Cabarrus County Senior Center successfully obtained the Living Well in NC grant to serve as the Pilot Project to allow adults of all ages with disabilities to participate in services/programs provided by the Senior Center. Our efforts to establish and implement a system and policies that work within the scope of this project will be used as the foundation for a statewide initiative to promote this concept as a universal practice.
- Established the Mt. Pleasant Community Enrichment Center as an official Senior Center.
- Developed a partnership with the Cabarrus County Council on Aging, the NC Senior Center Alliance and the National Institute of Senior Centers to develop and implement a cell phone recycling program. This program not only will raise money for the Council on Aging and the Senior Center, it will also help keep cell phones and batteries out of the Cabarrus County landfill.
- Established a community-wide collaboration to sponsor the First Annual “Off Your Rocker, Rock-A-Thon”. This fundraiser has the potential to raise over \$35,000 for the Senior Center Trust Fund the first year and we have already had offers from local businesses to help us expand the event next year.

PERFORMANCE SUMMARY:

GOAL: To utilize all available resources to provide a diverse menu of home-based and community services and/or supports that will allow the older adults of our community a wide variety of opportunities that will promote good overall health and a better quality of life.

OBJECTIVE: Reorganize our departmental staff (organizational chart) to operate more efficiently and to allow for more consistency throughout our service delivery system.

OBJECTIVE: Expand departmental resource development through community fundraising, corporate sponsorships/grants and foundation grants and to continue to search for non-public funding.

OBJECTIVE: Complete the Senior Center Certification process for both the Cabarrus County Senior Center and the Mt. Pleasant Community Enrichment Center.

Aging – Senior Services

OBJECTIVE: Secure a facility in the Kannapolis area that will allow us to better serve the older adults of that community.

OBJECTIVE: Develop and implement a strategic planning process that will evaluate both needs and resources within Cabarrus County that impact older adults, establish committees that will address specific topic areas and develop an Aging Plan for Cabarrus County.

OBJECTIVE: Increase the number of adults with disabilities that utilize the Cabarrus County Department of Aging services and/or resources.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Revised Organizational Chart with job description modifications	No	Yes	Yes
New grant awards &/or expanded fundraising events	2	2	3
New facility in Kannapolis for Senior Services	No	Yes	Yes
Certified Senior Centers in Cabarrus County	0	0	2
Strategic Aging Specific Planning Process underway in Cabarrus County	No	Yes	Yes
Number of adults with disabilities participating in Cabarrus County Senior Center programs/services	3	12	25

GOAL: To ensure adequate resources and high quality, professional services are available to meet the identified needs of the older adults of Cabarrus County.

OBJECTIVE: Comply with the NC Division of Senior Center Operations Standards and Procedures.

OBJECTIVE: Meet the NC Division of Aging and Adult Services requirements for Senior Center Certification for the Cabarrus County Senior Center & Mt. Pleasant Community Enrichment Center.

OBJECTIVE: Administer a client/participant satisfaction survey throughout all Cabarrus County Senior Center classes/programs/events with a response of at least 85% satisfaction rate.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent
Senior Center Certification - NC Division of Aging and Adult Services	N/A	N/A	2 Certified Centers
Client/Participant Survey	N/A	N/A	90% Satisfaction

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 to local citizens at least 60 years old, 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, Monday through Friday.

PROGRAM DESCRIPTION: The Department of Aging coordinates three nutrition programs for older adults of Cabarrus County (age 60 and older).

1. The LunchPlus Club is a congregate nutrition program that meets Monday through Friday at 4 different locations throughout Cabarrus County (Concord, Kannapolis, Harrisburg & Mt. Pleasant).
2. The Linking Information and Nutrition with Cabarrus Seniors (LINCS) 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.
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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	132,546	129,837	134,888	138,898	
Operations	240,102	296,065	298,331	297,691	
Capital Outlay	0	0	0	0	
Total Expense	372,649	425,902	433,219	436,589	3%
REVENUES					
Intergovernmental	141,680	150,850	150,850	150,151	
Fees & Other	76,715	85,500	85,000	85,000	
Total Revenue	218,395	236,350	235,850	235,151	-1%
STAFFING					
FTE Positions	4.35	4.60	5.10	5.10	

BUDGET HIGHLIGHTS / CHANGES:

- The Kannapolis LunchPlus Club recently reopened at the Lane Street Church of God and is experiencing an increase in participation once again after a decline in participation since losing the Cannon Memorial YMCA as a host site. Participation is expected to continue to increase as additional classes and/or programs are added in Kannapolis. This increase in participation will translate to an increase in expenditures.
- The FY 2008 Department of Aging Budget Request includes one new part-time position. This position will be utilized to open a new LunchPlus Club program in the Midland area. This program will be located in a local church in the Midland community. The plans are to relocate this LunchPlus Club program into the Cabarrus County Senior Center facility when it is completed in the Midland area.

Aging – Nutrition

FY 2007 MAJOR ACCOMPLISHMENTS:

- Identified, negotiated and reopened the Kannapolis LunchPlus Club. This effort included a collaboration between the City of Kannapolis, the Cabarrus Health Alliance, Lane Street Church of God and Cabarrus County.
- Successfully negotiated an agreement with the Mecklenburg County Department of Social Services (Senior Nutrition Program) that will allow Mecklenburg County residents that live in the Harrisburg community to participate in the Harrisburg LunchPlus Club. Mecklenburg County will reimburse the Cabarrus County Department of Aging for the meal cost for these participants. This is the same agreement that the LunchPlus Club has with Rowan County regarding Rowan County residents that live in Kannapolis.
- Expanded services through the Mt. Pleasant LunchPlus Club that allowed the Department of Aging to submit the Mt. Pleasant Community Enrichment Center to the NC Division of Aging and Adult Services as an official Senior Center. This allows the Department of Aging to receive Senior Center General Purpose funding from the State for operation of this Senior Center.

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: Expand the services offered through the Kannapolis LunchPlus Club to include additional Human Services to help fill the void that exists due to the downsizing of this program and the closing of the Murdock Senior Center

OBJECTIVE: Obtain a facility in Kannapolis that can be leased/purchased that will allow the Department of Aging to function independently as an official Senior Center and better meet the needs of the older adults in that community

OBJECTIVE: Expand the number of participants from Mecklenburg County that participate in the Harrisburg LunchPlus Club

OBJECTIVE: Increase the number of classes, programs and events that are provided at the Mt. Pleasant Community Enrichment Center

OBJECTIVE: Develop and implement a LunchPlus Club program in the Midland Community

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of meals served at the Kannapolis LPC	23,944	16,901	25,000
Total number of meals served to Meck. Co. Residents	0	10	25
Total number of meals served at the Mt Pleasant LPC	9,762	9,800	10,000
Total number of meals served at the Midland LPC	0	0	6,000
Total number of classes, programs and events provided at the MPCEC	24	36	46
Development of a Senior Center in Kannapolis	No	No	Yes

Aging – Nutrition

GOAL: To continue to provide a professional wellness program for the older adults that participate in this program while providing nutritious meals in an effort to promote independence and improved quality of life.

OBJECTIVE: Comply with the NC Division of Aging and Adult Services Standards and Procedures.

OBJECTIVE: Meet the NC Division of Aging and Adult Services requirements for Senior Center Certification for the Mt. Pleasant Community Enrichment Center

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Area Agency on Aging Annual Evaluation	Excellent	Excellent	Excellent
NC Division of Aging and Adult Services Senior Center Certification	N/A	N/A	Certified as Center of Merit

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 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: This mission is met by providing the temporary service 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 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	23,078	51,528	53,624	53,624	
Operations	121,538	155,198	136,276	135,198	
Capital Outlay	0	0	0	0	
Total Expense	144,616	206,726	189,900	188,822	-9%
REVENUES					
Intergovernmental	136,943	169,276	168,014	166,936	
Fees & Other	680	1,500	2,000	2,000	
Total Revenue	137,623	170,776	170,014	168,936	-1%
STAFFING					
FTE Positions	2.25	2.25	2.25	2.25	

BUDGET HIGHLIGHTS / CHANGES:

- There are no significant changes in the In-Home Services Program budget from FY 2007 to FY 2008. The Department of Aging will continue to provide services at the current level.

Aging - In-Home Services

FY 2007 MAJOR ACCOMPLISHMENTS:

- Provided support to caregivers that allow them to continue to provide the necessary level of care for the care-receiver to continue to live at home without support from institutional retirement communities.

PERFORMANCE SUMMARY:

GOAL: To provide respite services in the care-receiver's home that will allow him/her to live independently, at home, without support from institutional retirement communities.

OBJECTIVE: To maintain 90% independence rate of all In-Home Respite clients, by providing home-based services, without placement in institutional care.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total number of hours of In-Home Respite services	1,857	2,440	2,500
Total number of In-Home Respite Clients served	8	12	14
Total Number of Clients placed in Institutional Care	0	2	0
Total number of Adult Day Services Units provided	3,222	3,900	3,900
Total number of Adult Day Services Clients served	43	43	43

GOAL: To ensure quality services are continued to be provided to all clients at a level that meets identified needs

OBJECTIVE: To comply with NC Division of Aging and Adult Services Standards and Procedures.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
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.

SWCD roles include:

- conduct surveys, investigations, and research on conservation, and conduct demonstrations;
- develop comprehensive plans for conservation of soil and water resources [eg. 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 governments (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:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	157,026	161,875	164,897	164,904	
Operations	28,967	60,396	46,013	46,013	
Capital Outlay	0	0	40,000	28,000	
Total Expense	185,993	222,271	250,910	238,917	7%
REVENUES					
Intergovernmental	27,395	26,500	30,000	30,000	
Fees & Other	0	325	0	0	
Total Revenue	27,395	26,825	30,000	30,000	12%
STAFFING					
FTE Positions	3.00	3.00	3.00	3.00	

Commerce – Soil & Water Conservation

BUDGET HIGHLIGHTS / CHANGES:

- Soil and Water Conservation District administratively realigned with Commerce Department and two positions reclassified. This is the first budget since that realignment.
- The budget includes a request for a new truck that is needed since the federal partner (NRCS) no longer has a truck available for use to haul equipment and supplies or to tow the new SWCD seed drill.
- Division received notification that a Community Conservation Assistance program application for state funding was approved.
- The small Watershed Conservation budget has been combined with Soil & Water this year for ease of administration.

FY 2007 MAJOR ACCOMPLISHMENTS:

- SWCD Chairman Ned Hudson elected as President of NC Assn. of Soil & Water Conservation District (NCASWCD) supervisors. Incumbent SWCD board members Jeff Goforth and Bob Ritchie re-elected in 2006 general election to 4-year terms. Vice-Chairman Bob Ritchie serves as chairman of NCASWCD Community Conservation Committee and member Louis Suther serves on NCASWCD Legislative Committee.
- Resource Conservation Specialist Daniel McClellan received "Professional"-level certification through the NC District Employees Association Professional Employee Development Program.
- Land Trust for Central North Carolina board voted to transfer title to 35-acre parcel to SWCD that is part of Clarke Creek Heron Rookery Significant Natural Heritage Area.
- Two stream restoration project proposals submitted to NC Ecosystem Enhancement Program approved (SWCD received "finders fee" under memorandum of agreement).
- The Division received a seed drill with a native warm season grass seed box. This was included in a successful grant to NC Foundation for SWCD's from the Golden Leaf Foundation. The drill may be rented by landowners.
- Received state mini-grants totaling \$1,000 plus \$456 in matching funds to support county open space conservation program through a conservation easement workshop and conservation easement property boundary signs.
- Planned and installed Best Management Practices (BMPs) on 677.7 acres, reducing soil erosion and sediment delivery to county waterways by 41 tons/year.
- Reviewed 13 plans from county and municipal planners and 44 sedimentation and erosion control plans, affecting 1,816 acres and 537.5 acres, respectively.
- Provided environmental education programs to 1) students through agribusiness and environmental science field days and Envirothon, essay, land judging, poster and public speaking contests; and 2) educators through curricula training workshops.

Commerce – Soil & Water Conservation

PERFORMANCE SUMMARY:

GOAL: To provide financial and technical assistance for landowners and managers in order to reduce water quality problems, with particular focus on lands in water supply watersheds 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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Contracts approved	13	12	10
Percentage of cost-share contracts implemented	100%	90%	90%
Avg. funding per contract	\$4,749	\$4,258	\$5,000

GOAL: To implement new Community Cost-Share Assistance program.

OBJECTIVE: To receive administrative and technical training.

OBJECTIVE: To write contracts and conservation plans for all eligible projects.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Contracts approved	N/A	2	4
Percentage of contracts implemented	N/A	100%	100%

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Contacts made/maintained with owners of natural heritage areas	N/A	12	24

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 \$22.00 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:

	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
EXPENDITURES					
Personal Services	333,586	382,854	356,267	356,267	
Operations	809,670	595,445	363,643	363,643	
Capital Outlay	3,445	1,850,877	65,000	525,000	
Total Expense	1,146,701	2,829,176	784,910	1,244,910	-56%
REVENUES					
Intergovernmental	0	0	0	10,000	
Fees & Other	3,037,368	1,979,516	1,000,556	1,450,556	
Other Revenue	0	1,018,926	0	0	
Total Revenue	3,037,368	2,998,442	1,000,556	1,460,556	-51%
STAFFING					
FTE Positions	6.50	7.00	7.00	7.00	

BUDGET HIGHLIGHTS / CHANGES:

- Closure of the old Construction & Demolition area.
- Complete construction of the Scale-house/ Entrance project.

Solid Waste – Landfill

FY 2007 MAJOR ACCOMPLISHMENTS:

- The construction of the new expansion area for the Construction & Demolition landfill site.
- Obtained the "Permit to Operate" the new C&D site.
- Completed the construction of the new maintenance facility.

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total customers served at landfill	34,419	27,450	30,000
Average cost to manage a ton of C&D / MSW	\$6.31 *	\$28.30^	\$18.00
Number of employee lost-time injuries	1	0	0
Number of equipment accidents/damage	1	0	0
Equipment full service	18	22	25
* Includes Pillowtex project / ^ Includes two large equipment purchases			

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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Methane gas sampling	72	72	72
Water well sampling	50	50	50
Haul-road and diversion ditch repair	12	15	15
Waste screening inspections	52	75	104
Sediment pond cleaning	2	4	5

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:

1. 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.
2. 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.
3. 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.
4. Internal County Waste Reduction: Oversee the County Recycling Policy, including environmentally preferred purchasing, recycling collections, and equipment reuse.

BUDGET SUMMARY:

EXPENDITURES	ACTUAL FY 2006	AMENDED FY 2007	REQUEST FY 2008	ADOPTED FY 2008	% CHANGE FY 07 to FY 08
Personal Services	74,586	87,227	92,945	92,945	
Operations	57,441	190,039	132,701	131,701	
Capital Outlay	553	7,000	110,000	110,000	
Total Expense	132,580	284,266	335,646	334,646	18%
REVENUES					
Other Taxes	45,087	55,000	55,000	55,000	
Fees & Other	65,558	60,000	65,000	64,000	
Total Revenue	110,644	115,000	120,000	119,000	3%
STAFFING					
FTE Positions	1.50	2.00	2.00	2.00	

BUDGET HIGHLIGHTS / CHANGES:

- Purchasing a packer truck and recycling carts to facilitate expanded recycling and waste minimization efforts in the county's schools.
- Provide promotional materials and efforts in support of the establishment of county-wide residential curbside recycling or to fund development of additional drop recycling site(s).
- Provide promotional materials and efforts for recycling and waste minimization within county businesses through cooperative efforts with municipalities.

FY 2007 MAJOR ACCOMPLISHMENTS:

- Received a state grant to encourage oil filter recycling to local businesses and residents.

Solid Waste – Waste Reduction/Recycling

- Enhanced HHW operation plan with specific safety plan and operating procedures to meet state and federal regulations.
- Internalized office paper recycling collections supporting county government offices to save cost.
- Expanded oil filter recycling to county landfill.
- Constructed 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.

OBJECTIVE: To add landfill location for collection of electronics.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total customers served at HHW/Electronics Facility	809	880	965
Total tons HHW/Electronics collected	20	25	30
Average cost to manage a ton of HHW/electronics	\$1,018.25	\$840.00	\$800.00
Number of employee lost-time injuries	0	0	0
Number of hazardous spills	0	1	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 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Number of presentations for school classrooms	16	26	40
Number of consultations for businesses	0	20	30

GOAL: To increase the tonnage of materials recycled in the county.

OBJECTIVE: Expand residential recycling access to all county-contracted households with curbside or additional drop off sites.

MEASURES	FY 2006 ACTUAL	FY 2007 ESTIMATE	FY 2008 OBJECTIVE
Total tons of recyclables collected	1,710	1,650	1,800
Average cost to manage a ton of recyclables	\$65.62	\$95.01	\$92.50



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.

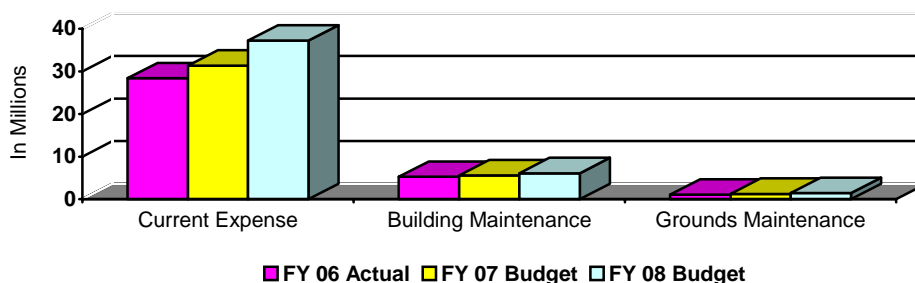
SCHOOL	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 REQUEST	FY 2008 ADOPTED	ADM
<u>ADM Funding</u>					
Cabarrus County Schools	24,686,641	27,270,641	32,765,641	32,642,891	27,152
Kannapolis City Schools	3,693,585	4,066,809	5,153,848	4,590,919	3,856
<u>Building Maintenance Funding</u>					
Cabarrus County Schools	4,563,042	4,858,273	5,312,687	5,312,687	27,152
Kannapolis City Schools	682,717	724,503	787,313	787,313	3,856
<u>Grounds Maintenance Funding</u>					
Cabarrus County Schools	913,706	1,080,057	1,249,512	1,249,512	27,152
Kannapolis City Schools	136,708	161,066	189,488	189,488	3,856
TOTAL CURRENT EXPENSE FUNDING FOR PUBLIC SCHOOLS	34,676,399	38,161,349	45,458,489	44,772,810	31,008

FY 2007 HIGHLIGHTS, AND/OR SIGNIFICANT MODIFICATIONS:

Current expense spending, inclusive of Building and Grounds Maintenance, for the public schools is funded at \$44,772,810. This represents an increase of 17.32% over FY 07 budget levels. An additional \$50,000 for school park maintenance is budgeted in the Parks Department budget.

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 2007 has increased by 2,289—Cabarrus County Schools increased by 2,160 and Kannapolis City Schools increased by 129.

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 2008 totals \$6,100,000, a 9.27% increase over FY 2007. Overall Grounds Maintenance funding has increased to \$1,439,000, a 15.95% increase over FY 2007.



Education

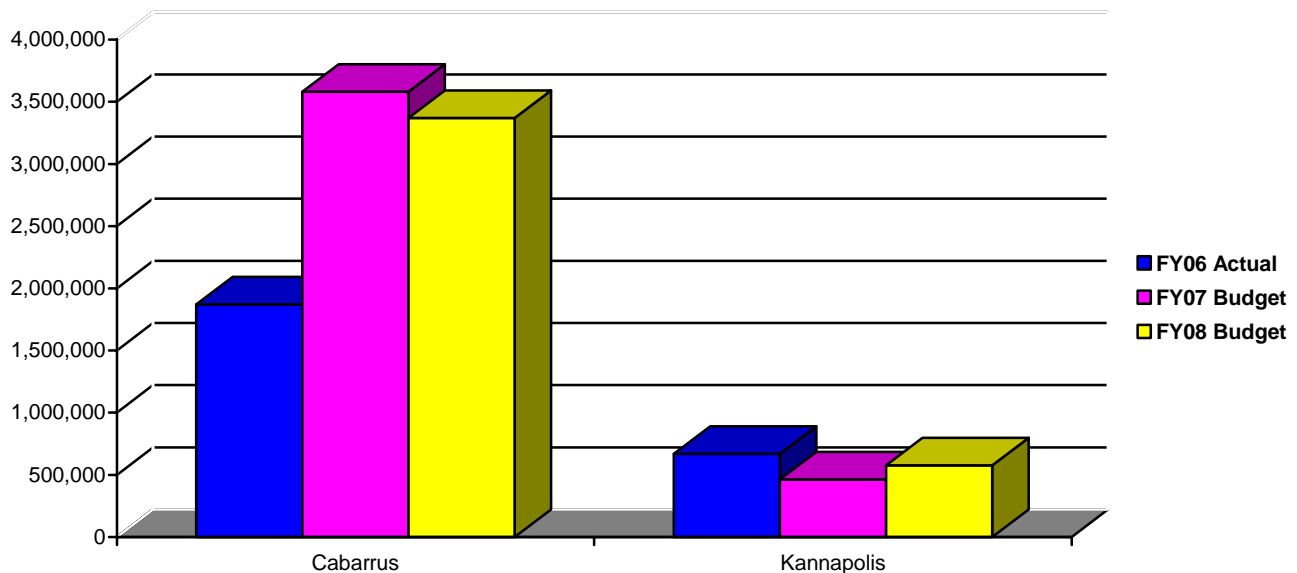
PUBLIC SCHOOLS - CAPITAL OUTLAY

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	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 REQUEST	FY 2008 ADOPTED
Cabarrus County Schools	1,870,708	3,580,000	3,900,000	3,370,000
Kannapolis City Schools	668,874	464,000	1,354,000	575,000
TOTAL CAPITAL OUTLAY	2,539,582	4,044,000	5,254,000	3,945,000

The schools capital outlay budgeted for FY 2008 equals \$3,945,000. This amount includes \$3,370,000 for Cabarrus County Schools with \$2,098,000 for new school buses and \$700,000 for start-up costs on four new schools opening in August 2007. Kannapolis City Schools capital outlay allocation is \$575,000 for various capital requests. Supplemental funding for buses this year is coming from the capital project fund for the \$98 Million School Bond, specifically for buses at the new schools. This \$845,000 is being transferred to the General Fund.

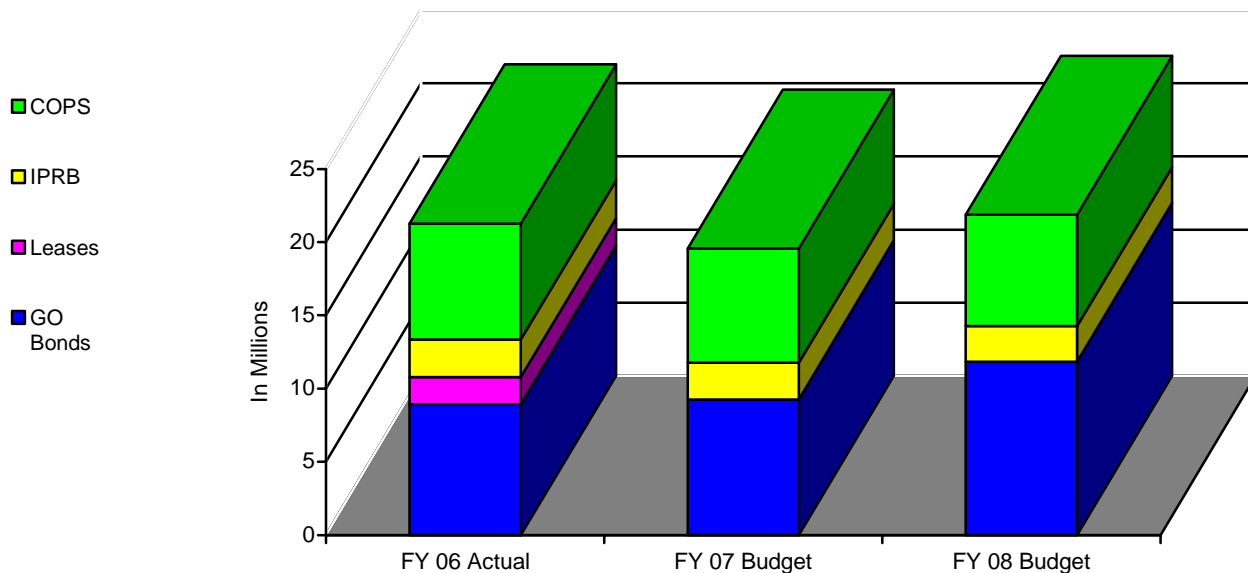


Education

PUBLIC SCHOOLS - DEBT SERVICE

PUBLIC SCHOOL DEBT SERVICE	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 PRINCIPAL	FY 2008 INTEREST	FY 2008 TOTAL
GO Buildings – Schools	8,918,806	9,907,471	6,213,668	5,618,325	11,831,993
Lease – Schools	1,854,304	0	0	0	0
IPRB	2,573,250	2,502,750	1,500,000	930,750	2,430,750
COPS	7,927,409	7,801,860	4,368,300	3,250,711	7,619,011
TOTAL	21,273,769	20,212,081	12,081,968	9,799,786	21,881,754

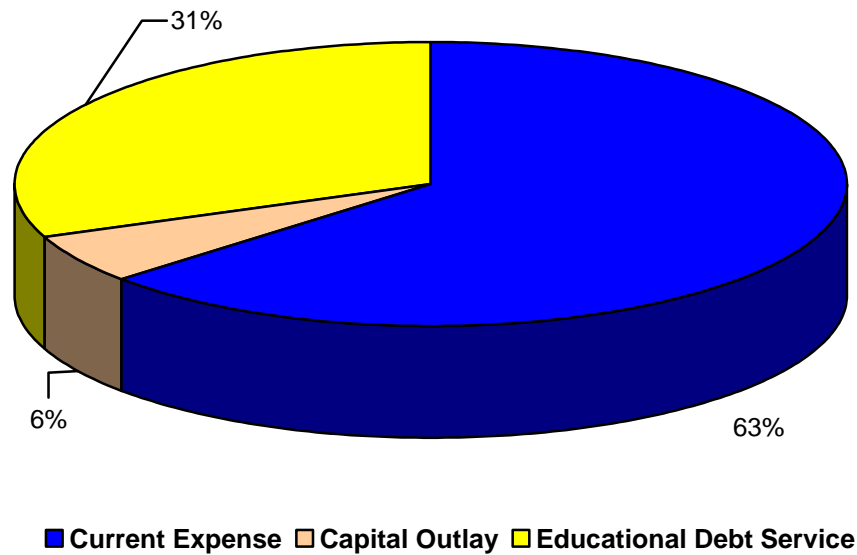
The County issues various types of debt in support of school construction. General Obligation Bonds (GO bonds), Capital Leases, Installment Payment Revenue Bonds (IPRB), and Certificates of Participation (COPS) have all been used to finance the acquisition and construction of school capital facilities. In November, 2004 voters approved by referendum the issue of \$94.9 million in support of public school construction and renovation. Fifty million of this authorized debt was issued in March 2005. The balance of \$44.9 million was issued in September 2006. Complete details of these long-term obligations can be found in the *Debt Service* section of this document.



Education

FY 2008 PUBLIC SCHOOL SPENDING BASED ON ADM ENROLLMENT OF 31,008

FY 08 PUBLIC SCHOOL APPROPRIATION	PER PUPIL
CURRENT EXPENSE FUNDING	1443.91
Capital Outlay	127.23
Educational Debt Service	705.68
TOTAL PER PUPIL FUNDING	2,276.82



Education

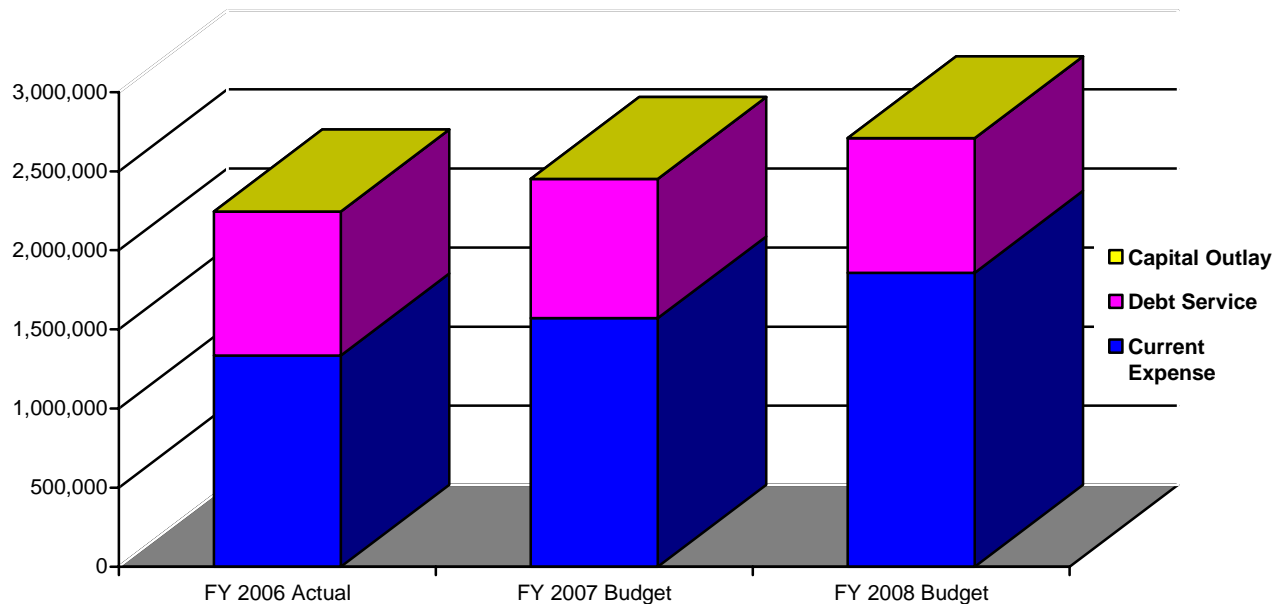
ROWAN-CABARRUS COMMUNITY COLLEGE – CURRENT EXPENSE

ROWAN-CABARRUS COMMUNITY COLLEGE	FY 2006 ACTUAL	FY 2007 BUDGET	FY 2008 REQUEST	FY 20087 ADOPTED
RCCC Current Expense	1,335,400	1,570,473	1,858,004	1,858,004
RCCC Debt Service	910,802	880,922	851,308	851,308
RCCC Capital Outlay	--	--	--	--
TOTAL RCCC	2,246,202	2,451,395	2,476,531	2,709,312

Current expense funding for Rowan-Cabarrus Community College (RCCC) totals \$1,858,004, a 18.3% increase above FY 2007 levels. This funding request includes modest increases to cover inflationary factors, along with increases that reflect increases in enrollments over the past few years. This request also includes funding for operational costs of the new Business and Technology facility located on Highway 29. This facility increases square footage in Cabarrus County facilities by approximately 40%. In FY 2008, the County has committed an additional \$54,750 per year for expansion of the Cosmetology program to be offered by the College at the Cloverleaf Plaza location.

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.

RCCC has not requested any capital outlay funding for FY 2008.





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 \$634,176 for payment of eligible retirees' hospitalization and life insurance was budgeted for FY 2008. Effective February 1, 2007, Cabarrus County maintains health and life insurance for 90 retirees. An additional 10 employees have been budgeted in FY 2008.

Consultants

This account is for retainers, fees and expenses paid to professionals for their special expertise. An appropriation of \$200,000 was budgeted for the facilities and space needs study.

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 24 homes planned by nonprofits will be eligible during FY 2008. The total budgeted for FY 2008 is \$96,816 or \$4,034 each.

BUDGET SUMMARY:

Non-Departmental	ACTUAL FY 2006	AMENDED FY 2007	ADOPTED FY 2008
Salary Adjustments	0	350,000	849,000
Other Benefits	475,967	538,320	634,176
Consultants	0	0	200,000
Insurance Settlements	0	0	50,000
Unemployment Compensation	88,401	50,000	58,000
Contingency	0	68,313	554,977
Adequate Public Facilities Reimbursement	0	96,816	96,816
Total	564,368	1,103,449	2,442,969

Contributions to Other Funds

MANDATED SERVICE: The Pension Trust Fund for law enforcement is a mandated function at a specific level. Public health service funding is also mandated, but at discretionary funding levels. All other programs within this department are not mandated.

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

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. These powers, duties, and responsibilities are in the areas of communicable disease control, environmental protection, and maintenance of vital records. The Cabarrus County Board of Commissioners by resolution on the 20th day of April 1998 authorized the transfer of said powers, duties, and responsibilities to the Public Health Authority of Cabarrus County. Beginning in FY 1998, most of the services formerly provided by the Cabarrus County Health Department were turned over to a new public health authority named the Cabarrus Health Alliance. Their mission is "to achieve the highest level of individual and community health through collaboration." In order to accomplish this mission, 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.

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.

Capital Reserve Fund

This fund is to reserve funds for future capital projects for the County and for the Schools. On June 14, 2005, the Board of Commissioners voted 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 2007 was \$11,349,787.

Capital Project Fund

This fund is for County appropriations for various capital projects. In the FY 2008 budget, an appropriation of \$712,912 is recommended for the following items: \$182,850 for softball field renovations at Frank Liske Park, \$194,062 for improvements to the Frank Liske Park Soccer Complex, and \$336,000 for 800 mhz radios that will allow the Sheriff's Department, EMS, and Transportation to switch from their analog radios to the new 800 mhz radios with digital capability.

Pension Trust Fund

This transfer provides funding for the Separation Allowance Pension Trust, which is required.

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 2008.

Contributions to Other Funds

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.

Justice Center Construction Fund

In FY 2007, \$1,492,242 was transferred to the Justice Center Construction Fund. Currently, no transfers are budgeted in FY 2008.

BUDGET SUMMARY:

Contributions of Other Funds	ACTUAL FY 2006	AMENDED FY 2007	ADOPTED FY 2008
Cabarrus Health Alliance	3,626,248	3,861,147	4,019,488
Community Development Block Grant	40,000	45,000	45,000
Capital Reserve Fund	3,373,881	11,349,787	0
Capital Project Fund	3,640,218	7,796,200	712,912
Pension Trust Fund	377,815	392,503	340,536
Special Revenue Fund	0	25,621	0
Cabarrus Arena and Events Center Fund	700,000	808,447	852,221
Justice Center Construction Fund	0	1,492,242	0
Total	11,758,162	25,770,947	5,970,157

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.

JHE Production Group

These funds are used to promote and retain the Nextel All Star Challenge Race at Lowes Motor Speedway.

Contributions to Other Agencies

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 continued that contribution in FY 2007. This group requested \$150,000 for FY 2008, however, funding was adopted at the same \$100,000 level as in previous years.

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.

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

Contributions to Other Agencies

disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas.

Wraparound Advocacy – (JCPC)

Funded by the Juvenile Crime Prevention Council (JCPC), the Reach One-Teach One program of Wraparound Advocacy will provide boys with the tools to abstain from drugs, alcohol, and gang membership. The program will provide school, community, and home-based support to boys living in disadvantaged neighborhoods during the unsupervised and evening/weekend hours when juvenile delinquency and parent conflict is at its highest. County grant match is provided through in-kind contributions.

BUDGET SUMMARY:

Contributions of Other Agencies	ACTUAL FY 2006	AMENDED FY 2007	ADOPTED FY 2008
Teen Court	45,261	46,458	45,529
Criminal Justice Partnership	117,098	124,449	124,449
Medical Examiner	73,116	60,000	75,000
NC Forest Service	39,208	49,297	51,410
JHE Production Group	20,000	20,000	0
Economic Development Corporation	438,000	438,835	438,000
Cabarrus Community Care Plan	100,000	100,000	100,000
Genesis New Beginning	31,856	37,166	32,738
Sales Tax Fire Districts	907,707	830,000	870,000
Special Olympics	43,408	44,546	52,500
Cabarrus Arts Council, Inc.	26,000	26,000	26,000
Project Challenge	63,035	63,391	62,123
Wraparound Advocacy	0	0	25,177
Total	1,904,689	1,840,142	1,902,926

Debt Service

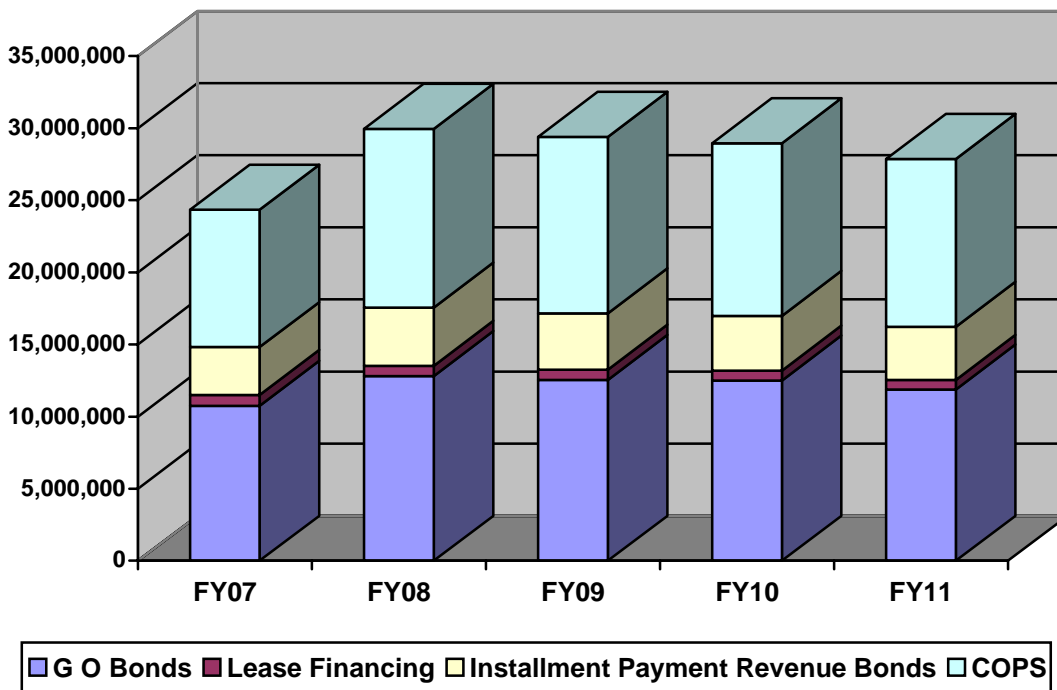
MANDATED SERVICE: G.S. 159-36, 159-25(a)(5)

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, 2007:

Jail Annex – Installment Financing	\$19,319,745
School Bonds – GO Bonds	189,034,054
Rowan Cabarrus Community College GO Bonds	371,293
Coddle Creek Reservoir GO Bonds	2,528,328
Schools Installment Payment Revenue Bonds	24,133,000
Schools - COPS	95,494,966
Arena and Events Center – COPS	20,972,590
Sheriff Admin Building – COPS	49,537,033
RCCC – Lease Financing	<u>3,415,894</u>
TOTAL	\$404,807,403

ANNUAL PRINCIPAL AND INTEREST DUE



Debt Service

GENERAL OBLIGATION BONDS

BOND DEBT	ISSUE DATE	RATE	FY 2007	FY 2008
Schools 2005	3-1-05		1,600,000 1,994,300	1,600,000 1,946,300
Refunding - Schools 2004	3-15-04	3.0-5.0	170,000 1,412,000	1,875,000 1,406,900
School Series 1997	2-1-97	5.326	1,700,000 90,100	
Refunding - Schools 2003	8-1-03	2.0-4.0	1,491,606 205,623	1,438,668 160,875
Schools 2006	9-1-06		0 1,052,125	1,300,000 2,104,250
Total Schools			4,961,606	6,213,668
			4,754,148	5,618,325
			9,715,754	11,831,993
Refunding - RCCC	8-1-03	2.0-4.0	115,679 15,947	111,573 12,476
Total RCCC			115,679	111,573
			15,947	12,476
			131,625	124,049
Refunding - Water	8-1-03	2.0-4.0	787,716 108,589	759,759 84,958
Total Water Series			787,716	759,759
			108,589	84,958
			896,305	844,717
Total Bond Debt			10,743,684	12,800,759

- PRINCIPAL AND INTEREST

FY 2009	FY 2010	FY 2011	FY 2012
1,600,000 1,898,300	1,600,000 1,846,300	1,600,000 1,794,300	2,000,000 1,746,300
1,945,000 1,350,650	2,605,000 1,292,300	3,450,000 1,214,150	3,410,000 1,076,150
1,379,502 117,715	1,099,242 62,535	345,654 18,565	158,814 6,035
1,300,000 2,049,000	1,300,000 1,993,750	1,300,000 1,938,500	1,300,000 1,883,250
6,224,502 5,415,665	6,604,242 5,194,885	6,695,654 4,965,515	6,868,814 4,711,735
11,640,167	11,799,127	11,661,169	11,580,549
106,985 9,129	85,250 4,850	26,807 1,440	26,807 1,440
106,985 9,129	85,250 4,850	26,807 1,440	12,317 468
116,114	90,099	28,246	12,785
728,514 62,165	580,509 33,024	182,540 9,804	182,540 9,804
728,514 62,165	580,509 33,024	182,540 9,804	83,870 3,187
790,678	613,533	192,344	87,057
12,546,959	12,502,759	11,881,759	11,680,390

Debt Service

CAPITAL LEASES, INSTALLMENT PAYMENT PRINCIPAL

	ISSUE DATE	RATE	FY 2007	FY 2008
CAPITAL LEASES				
Rowan Cabarrus Comm. College	4-12-05	3.54	622,571	622,571
			126,724	104,685
Total Capital Leases			749,296	727,257
INSTALLMENT PAYMENT REVENUE BONDS				
New High School	6-1-99	5.19	1,500,000	1,500,000
			1,002,750	930,750
Total IPRB			2,502,750	2,430,750
COPS				
3 New Schools	3-1-01	4.80	2,000,000	2,000,000
			1,510,000	1,425,000
COPS - Schools 2002 issue	9-1-02	3.0 -	328,300	328,300
		5.25	231,097	221,248
COPS - Schools 2003 issue	7-1-03	2.0 -	2,040,000	2,040,000
		5.25	1,692,463	1,604,463
Total Schools			7,801,860	7,619,011
COPS - Expo 2002 issue	9-1-02	3.0 -	1,011,700	1,011,700
		5.25	712,158	681,807
COPS - Sheriff Adm Building	2-22-07	4.25	0	1,680,000
			0	1,412,577
Total Other			1,723,858	4,786,083
Total COPS			9,525,718	12,405,094
INSTALLMENT FINANCING				
Jail Annex	10-4-06	4.31	500,000	1,000,000
			320,593	598,298
Total Installment Financing			820,593	1,598,298
Bank Service Charges			100,000	100,000
TOTAL ANNUAL DEBT SERVICE			24,442,040	30,062,158

**REVENUE BONDS, AND COPS FINANCING
AND INTEREST**

FY 2009	FY 2010	FY 2011	FY 2012
622,571	622,571	622,571	622,571
82,646	60,607	38,568	16,529
705,218	683,179	661,140	639,101
1,500,000	1,500,000	1,500,000	1,500,000
857,250	783,000	708,000	631,500
2,357,250	2,283,000	2,208,000	2,131,500
2,000,000	2,000,000	2,000,000	2,000,000
1,340,000	1,250,000	1,160,000	1,045,000
327,075	327,075	325,850	325,850
211,071	200,278	188,830	176,774
2,035,000	2,040,000	2,035,000	2,040,000
1,548,363	1,487,313	1,385,313	1,312,053
7,461,509	7,304,665	7,094,993	6,899,676
1,007,925	1,007,925	1,004,150	1,004,150
650,444	617,182	581,905	544,751
1,680,000	1,680,000	1,680,000	1,680,000
1,428,681	1,357,281	1,285,881	1,218,681
4,767,050	4,662,389	4,551,936	4,447,583
12,228,559	11,967,054	11,646,929	11,347,259
1,000,000	1,000,000	1,000,000	1,000,000
554,066	513,304	471,404	430,354
1,554,066	1,513,304	1,471,404	1,430,354
100,000	100,000	100,000	100,000
29,492,051	29,049,295	27,969,231	27,328,603

Debt Service

LONG-TERM OBLIGATIONS

1. Installment Payment Revenue Bonds

As authorized by State law (G.S. 160A-20 and 153A-158.1), the County financed various property acquisitions for use by Cabarrus County Board of Education during the fiscal year ended June 30, 1999 by installment purchase. The installment purchase was issued pursuant to a deed of trust that requires that legal title remain with the County as long as the debt is outstanding. The County has entered into a lease with Cabarrus County Board of Education that transfers the rights and responsibilities for maintenance and insurance of the property to the Board of Education. The lease calls for nominal annual lease payments and also contains a bargain purchase option. The lease term is the same as that of the installment purchase obligation. Due to economic substance of the transaction, the capital assets associated with the

installment purchase obligation are recorded by the Board of Education.

On June 15, 1999 the Cabarrus County Development Corporation issued \$30,000,000 in Installment Payment Revenue Bonds (IPRB) to finance the construction and equipping of a new high school. These 20-year IPRB's have interest rates ranging from 4.60% to 5.30%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$2,900,000 to \$1,600,000. Total principal and interest over a 20-year period will be \$46,045,354.

For Cabarrus County, the annual debt service payments as of June 30, 2007, including \$6,133,500 in interest are the following:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2008	1,500,000	930,750
2009	1,500,000	857,250
2010	1,500,000	783,000
2011	1,500,000	708,000
2012	1,500,000	631,500
2013	1,500,000	554,250
2014	1,500,000	476,250
2015	1,500,000	397,500
2016	1,500,000	318,000
2017	1,500,000	238,500
Next 2 Years	<u>3,000,000</u>	<u>238,500</u>
Total	\$18,000,000	\$6,133,500

Debt Service

2. General Obligation Indebtedness

General obligation bonds are issued to provide funding for the construction of capital facilities used for general government activities. All general obligation bonds are collateralized by the full faith, credit, and taxing power of the County. Principal and interest requirements are

provided by appropriation in the year in which they become due.

The County's general obligation bonds payable at June 30, 2007 are comprised of the following individual issues:

Serviced by the County's General Fund:

\$17,490,000 (2003) Refunded Bonds due on March 1 and September 1 in installments through March 1, 2012; interest of 2.0 to 4.0 percent	7,100,000
\$32,855,000 (2004) Refunded Bonds due on August 1 and February 1 in installments through February 1, 2018; interest at 3.0 to 5.0 percent	32,080,000
\$50,000,000 (2005) School Series Bonds due on March 1 and September 1 in installments through March 1, 2025; interest at 3.0 to 5.0 percent	46,800,000
\$48,000,000 (2006) Public Improvement Series Bonds due on March 1 and September 1 in installments through March 1, 2027; interest at 4.0 to 5.0 percent	<u>48,000,000</u>
	<u>\$ 133,980,000</u>

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2007, for

the County's general obligation bonds are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2008	7,085,000	5,715,759
2009	7,060,000	5,486,959
2010	7,270,000	5,232,759
2011	6,905,000	4,976,758
2012	6,965,000	4,715,390
2013	6,965,000	4,434,050
2014	7,655,000	4,118,550
2015	7,640,000	3,773,800
2016	7,630,000	3,391,800
2017	7,610,000	3,010,300
Next 5 years	34,695,000	10,103,000
To maturity	<u>26,500,000</u>	<u>2,994,550</u>
Total	\$133,980,000	\$57,953,675

Debt Service

3. Certificates of Participation

On March 1, 2001 the Cabarrus County Development Corporation issued \$40,000,000 in Certificates of Participation (COPS) Installment Contracts to finance the construction and equipping of two middle schools and one elementary school. These 20-year COPS have interest rates ranging from 4.0% to 5.0%. Debt service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$4,069,167 to \$2,100,000. Total principal and interest over a 20-year period will be \$61,199,167.

On August 28, 2002, the Cabarrus County Development Corporation issued \$26,390,000 in Certificates of Participation (COPS) to finance the construction and equipping of the Cabarrus County Schools Administration Building, five school gymnasiums, and the Cabarrus Arena & Events Center. The 20-year COPS have interest rates ranging from 3.0% to 5.25%. Cabarrus County debt service is financed by property tax revenues. Annual payments of principal and interest range from approximately \$2,409,155 to \$1,396,500. Total principal and interest over the 20-year period will be \$38,718,153.

On August 1, 2003, the Cabarrus County Development Corporation issued \$40,770,000 in Certificates of Participation (COPS) Installment

Contracts to finance the cost of acquiring real property, construction and equipping of two elementary schools, one middle school, expansion of two existing elementary school facilities and various real and personal property improvements. These 20-year COPS have interest rates ranging from 2.0% to 5.25%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,813,000 to \$2,129,000. Total principal and interest over a 20-year period will be \$61,223,879.

On February 1, 2007 the Cabarrus County Development Corporation issued \$33,595,000 in Certificates of Participation (COPS) Installment contracts to finance the construction of a sheriff administration facility. These 20-year COPS have interest rates ranging from 4.0% to 5.625%. Debt Service is financed by Cabarrus County property tax revenues. Annual payments of principal and interest range from approximately \$3,092,576 to \$1,744,093. Total principal and interest over a 20-year period will be \$49,537,033.

For Cabarrus County, the annual debt service payments to maturity as of June 30, 2007, for the County's Certificates of Participation are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2008	7,060,000	5,345,094
2009	7,050,000	5,178,559
2010	7,055,000	4,912,054
2011	7,045,000	4,601,928
2012	7,050,000	4,297,258
2013	7,050,000	3,961,084
2014	7,050,000	3,608,784
2015	7,050,000	3,280,158
2016	7,050,000	2,941,319
2017	7,050,000	2,581,857
Next 5 Years	33,245,000	7,649,969
To maturity	<u>12,465,000</u>	<u>1,426,525</u>
Total	\$116,220,000	\$49,784,589

Debt Service

4. Capital Leases

The County has entered into various agreements which qualify as capital leases under the provisions of Financial Accounting Standards Board Statement No. 13 "Accounting for Leases" and subsequent amendments.

On April 12, 2005, Cabarrus County executed a lease agreement with RBC Centura Bank. The lease agreement is for \$4,358,000 for the construction and renovations to the old school administration building (future site of the RCCC

Business Center), expansion of a parking lot and design cost for Building 3000 at the RCCC South campus. The terms of the agreement stipulate semi-annual payments of \$311,286 for 7 years with the first payment due October 12, 2005 and the final payment due on April 12, 2012. The annual interest rate is 3.54% fixed.

Annual debt service requirements to maturity for the County's capital leases are as follows:

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2008	622,572	104,686
2009	622,571	82,646
2010	622,571	60,607
2011	622,571	38,568
2012	<u>622,572</u>	<u>16,529</u>
Total	\$3,112,857	\$303,036

5. Installment Financing Jail Annex

On October 4, 2006 Cabarrus County executed a lease agreement with First Charter Bank. The lease agreement is for \$15,000,000 for the construction of a Jail Annex and site development work in the Justice Complex.

The terms of the agreement stipulate semi-annual payments of \$500,000 for the first year

starting in April 2007 and commencing October 2021. The fixed interest rate is 4.31% the first year and 4.44% the next 14 years. The rate has recently been renegotiated to 4.19% over the term of the entire loan, subject to Local Government Commission approval in March 2007.

<u>Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2008	1,000,000	624,545
2009	1,000,000	587,125
2010	1,000,000	543,930
2011	1,000,000	499,530
2012	1,000,000	456,034
2013	1,000,000	409,886
2014	1,000,000	366,331
2015	1,000,000	321,931
2016	1,000,000	278,073
2017	1,000,000	232,648
Next 5 Years	<u>4,500,000</u>	<u>499,712</u>
Total	\$14,500,000	\$4,819,743

Debt Service

Long-Term Obligation Activity

The following is a summary of changes in the County's long-term obligations for the fiscal year ended June 30, 2007:

	<u>Balance</u> <u>July 1, 2006</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2007</u>
Governmental Activities:				
General Obligation Bonds	\$91,845,000	\$48,000,000	\$5,865,000	\$133,980,000
Installment Revenue Bonds	19,500,000	- 0 -	1,500,000	18,000,000
Capital Leases	3,735,428	- 0 -	622,571	3,112,857
Certificates of Participation	88,005,000	33,595,000	5,380,000	116,220,000
Installment Financing	- 0 -	15,000,000	500,000	\$14,500,000
Total Governmental Activities	\$203,085,428	\$96,595,000	\$13,867,571	\$285,812,857

Debt Service

Cabarrus County, North Carolina Computation of Legal Debt Margin June 30, 2006

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 June 30, 2006		<u><u>\$14,737,845,840</u></u>
Legal debt margin:		
Debt limit 8% of total assessed value		1,179,027,667
Debt applicable to debt limitation:		
Total bonded debt	91,845,000	
Total installment payment revenue bonds	19,500,000	
Total capital leases (governmental fund types)	3,735,427	
Total Certificates of Participation	<u>88,005,000</u>	
Total debt applicable to limitations		<u><u>203,085,427</u></u>
Legal debt margin		<u><u>\$975,942,240</u></u>

Source: Cabarrus County Finance and County Assessor Departments



Budget Ordinance

CABARRUS COUNTY BUDGET ORDINANCE FISCAL YEAR 2007-2008

BE IT ORDAINED by the Board of Commissioners of Cabarrus County, North Carolina:

Section I. General Fund

- A. It is estimated that the following revenues will be available in the General Fund for the fiscal year beginning July 1, 2007, and ending June 30, 2008:

Ad Valorem Tax Levy	101,047,434
Other Taxes and Penalties	37,745,412
Intergovernmental Revenue	17,960,801
Permits and Fees	7,935,400
Sales and Services	8,965,542
Investment Earnings	1,500,000
Other Revenue	116,890
Other Financing Sources	912,413
TOTAL REVENUES	176,183,892

- 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, 2007, and ending June 30, 2008:

General Government	16,263,689
Cultural and Recreational	3,872,926
Public Safety	22,120,875
Economic and Physical Development	2,258,391
Human Services	38,892,594
Environmental Protection	238,917
Education/School Debt	73,308,876
Other Programs	11,898,524
Other Debt Service	7,329,100
TOTAL EXPENDITURES	176,183,892

Section II. 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, 2007 and ending June 30, 2008:

Sales and Service	634,000
Other Revenue	18,110
Other Financing Sources	952,221
TOTAL REVENUES	1,604,331

- B. The following appropriations are made in the Cabarrus Arena and Events Center Fund for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008:

Administration and Operations	1,604,331
TOTAL EXPENDITURES	1,604,331

Budget Ordinance

Section III. Landfill Fund

- A. It is estimated the following revenues will be available in the Landfill Fund for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008:

Intergovernmental Revenue	10,000
Other Taxes	55,000
Permits & Fees	25,000
Sales and Service	1,489,556
TOTAL REVENUES	1,579,556

- B. The following appropriations are made in the Landfill Fund for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008:

Administration and Operations	1,579,556
TOTAL EXPENDITURES	1,579,556

Section IV. Cabarrus County Tourism Authority Fund

- A. It is estimated the following revenues will be available in the Cabarrus County Tourism Authority Fund for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008:

Other Revenue	20,540
Other Taxes	1,877,198
Sales and Service	30,000
TOTAL REVENUES	1,927,738

- B. The following appropriations are made in the Cabarrus County Tourism Authority Fund for the Fiscal Year beginning July 1, 2007 and ending June 30, 2008:

Administration and Operations	1,927,738
TOTAL EXPENDITURES	1,927,738

Section V.

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, 2007, 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 \$16,137,325,000 at an estimated combined collection rate of 97.87 percent (98.67% for real and personal and 89.47% for vehicles). The estimated rate of collections is based on the fiscal year ending 2006. An estimated total valuation of Real, Personal and Public Service property is \$14,723,673,011 and vehicle of \$1,413,651,989.

Budget Ordinance

Section VI.

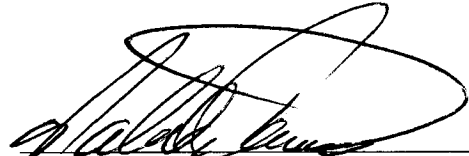

- A. Special appropriations to non-profit organizations shall be distributed after the execution of an agreement which ensures that all County funds are used for statutorily permissible public purposes.
- B. The County Manager and/or Finance Director is hereby authorized to transfer appropriations within 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.
 - 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 the Capital Improvement Plan and Salary and Benefits adjustments.
 - 5. The County Manager is authorized to transfer funds from the Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
 - 6. Additional authority is granted to the Finance Director to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
 - 7. Upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Finance Director. Board of Commissioners' action will not be required unless staffing is affected.
 - 8. 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.
 - 9. 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.
 - 10. 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.
 - 11. 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, 2007 and incorporated into the appropriate fee schedules.

Budget Ordinance

Section VII.

- A. This ordinance and the budget documents shall be the basis for the financial plan for the County of Cabarrus for the 2007-08 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 18th day of June, 2007.


Robert W. Carruth, 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 2007-2008

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, 2007 and ending June 30, 2008:

<u>Fire Department</u>	<u>Appropriation</u>
Allen	\$ 183,190
Cold Water	133,208
Enochville	77,013
Flowe's Store	146,387
Georgeville	117,331
Gold Hill	25,302
Harrisburg Rural	444,782
Jackson Park	75,037
Kannapolis Rural	8,391
Midland	138,936
Mt. Mitchell	43,325
Mt. Pleasant Rural	173,925
Northeast	55,838
Odell	190,541
Richfield-Misenheimer	6,688
Rimer	89,394
Total Estimated Expenditures From Tax Levy	\$ 1,909,288

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, 2007 and ending June 30, 2008:

<u>Fire Department</u>	<u>Revenues from Tax Levy</u>
Allen	\$ 183,190
Cold Water	133,208
Enochville	77,013
Flowe's Store	146,387

Budget Ordinance – Fire & Service Districts

Georgeville	117,331
Gold Hill	25,302
Harrisburg Rural	444,782
Jackson Park	75,037
Kannapolis Rural	8,391
Midland	138,936
Mt. Mitchell	43,325
Mt. Pleasant Rural	173,925
Northeast	55,838
Odell	190,541
Richfield-Misenheimer	6,688
Rimer	89,394
Total Revenues From Tax Levy	\$ 1,909,288

Section IV.

The following tax rates are hereby established for the fiscal year beginning July 1, 2007 and ending June 30, 2008 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, 2007. The estimated combined collection rate is 97.87 percent (98.67% for real and personal and 89.47% for vehicles) and is based on the fiscal year ending 2006. In accordance with previous action by the Board of County Commissioners, the County collection fee is set at 1.5%. The taxes will be collected by the Cabarrus County Tax Collector, as provided in G.S. 69-25.4:

<u>Fire Districts</u>	<u>Total Valuation</u>	<u>Rate</u>	<u>Amount Produced</u> <u>(97.87% collection rate)</u>
Allen	467,942,000	.04	\$ 183,190
Cold Water	272,215,000	.05	133,208
Enochville	131,149,000	.06	77,013
Flowe's Store	373,933,000	.04	146,387
Georgeville	199,808,000	.06	117,331
Gold Hill	43,088,000	.06	25,302
Harrisburg Rural	605,949,000	.075	444,782
Jackson Park	153,341,000	.05	75,037
Kannapolis Rural	24,495,000	.035	8,391
Midland	258,109,000	.055	138,936
Mt. Mitchell	88,535,000	.05	43,325
Mt. Pleasant Rural	323,109,000	.055	173,925
Northeast	95,088,000	.06	55,838
Odell	648,959,000	.03	190,541
Richfield-Misenheimer	9,762,000	.07	6,688
Rimer	152,232,000	.06	89,394

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.

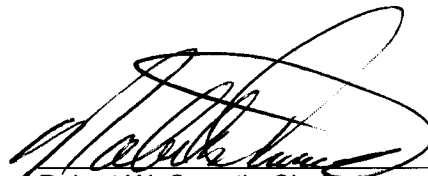
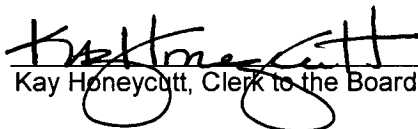
Budget Ordinance – Fire & Service Districts

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 the Capital Improvement Plan and Salary and Benefits adjustments.
5. The County Manager is authorized to transfer funds from the Capital Reserve Fund to the appropriate fund for projects approved within the Capital Improvement Plan for the current fiscal year.
6. Additional authority is granted to the Finance Director to transfer amounts within and between funds for the sole purpose of funding salary and benefits adjustments consistent with the Cabarrus County Personnel Management Policy and the Cabarrus County Personnel Ordinance.
7. Upon notification of funding decreases from state, federal or grant sources, budgets may be adjusted to match with the approval of the County Manager or Finance Director. Board of Commissioners' action will not be required unless staffing is affected.
8. 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.
9. 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.
10. 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.
11. 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 18th day of June, 2007.

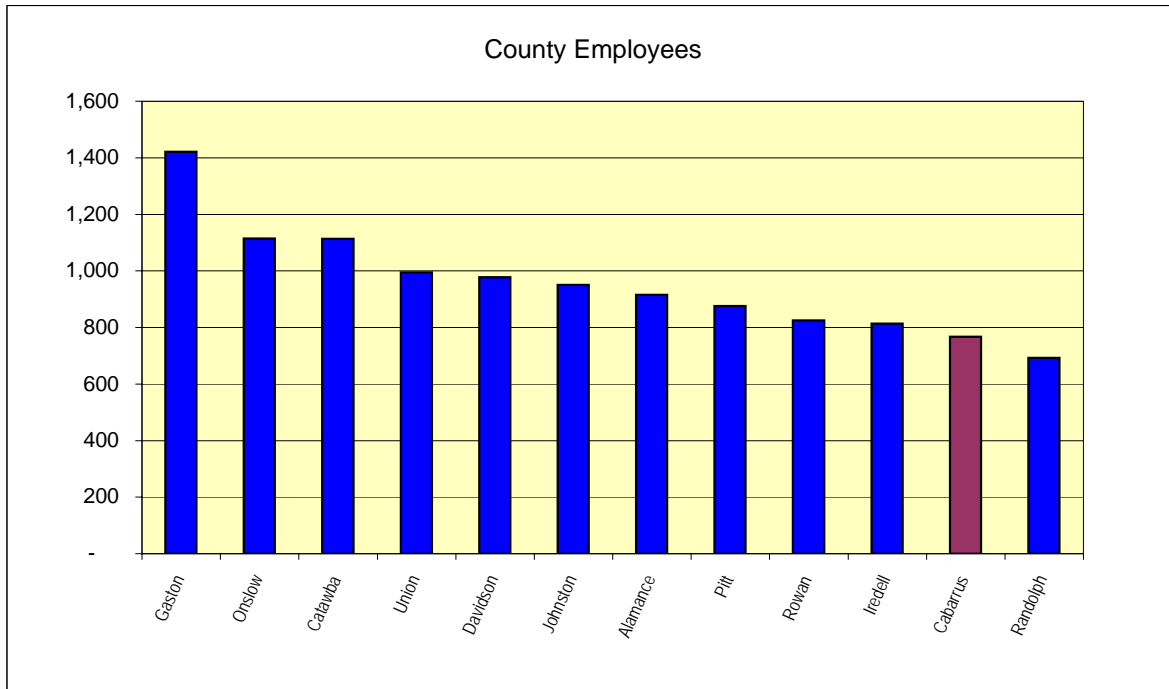

Robert W. Carruth, Chairman
Kay Honeycutt, Clerk to the Board

Statistical Information

Data Comparisons With Comparable Counties

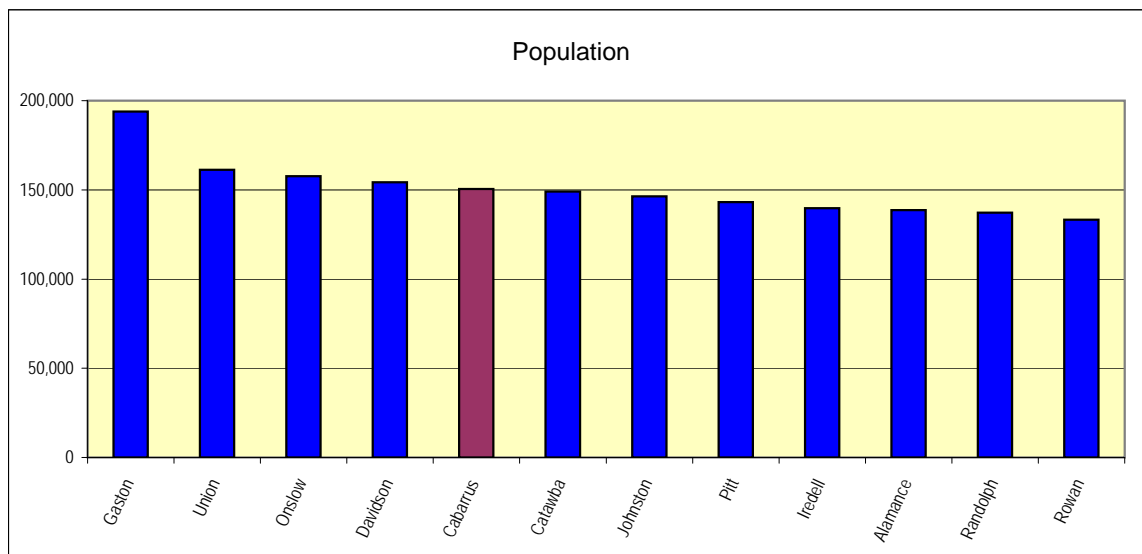
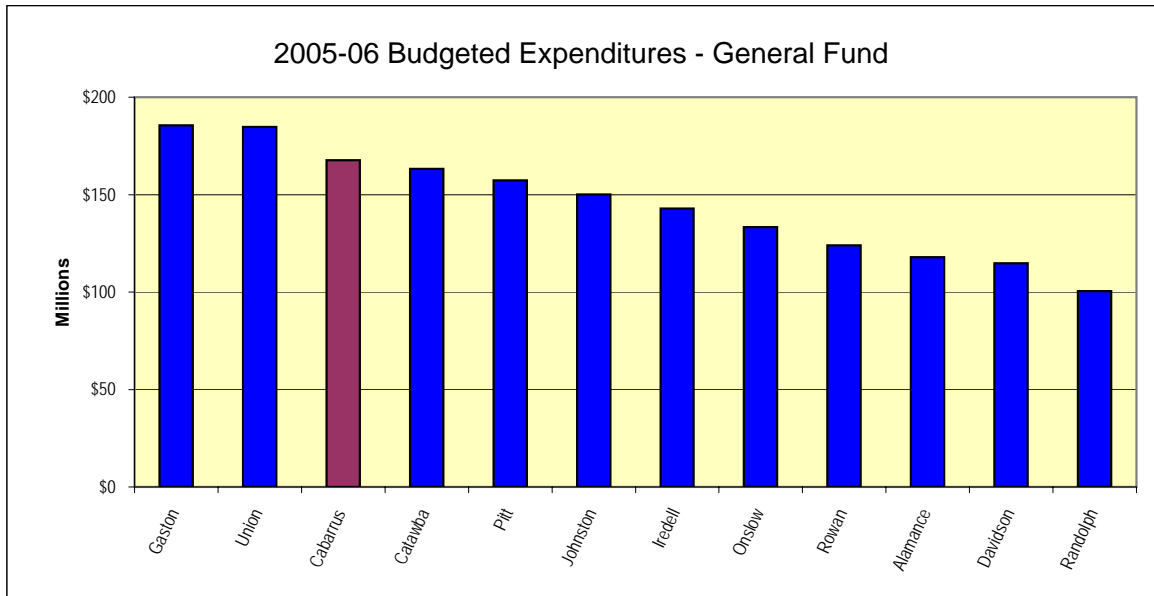
County	Certified July 2005 Population	County Employees	2006-07 Budgeted Expenditures - General Fund	Tax Rate Per \$100	2004 BEA Per Capita Income
Alamance	138,572	915	\$117,827,111	\$0.5750	\$27,016
Cabarrus	150,434	814	\$167,632,866	\$0.6289	\$30,500
Catawba	149,032	1,113	\$163,148,497	\$0.4900	\$27,829
Davidson	154,294	978	\$114,774,413	\$0.5400	\$26,036
Gaston	193,886	1,421	\$185,571,178	\$0.8800	\$28,961
Iredell	139,727	879	\$142,804,600	\$0.4650	\$28,832
Johnston	146,312	950	\$150,151,307	\$0.7800	\$26,907
Onslow	157,748	1,115	\$133,387,350	\$0.5030	\$28,104
Pitt	143,207	876	\$157,359,905	\$0.7000	\$26,777
Randolph	137,283	693	\$100,550,957	\$0.5350	\$24,639
Rowan	133,339	825	\$123,942,444	\$0.6300	\$26,123
Union	161,322	995	\$184,769,296	\$0.6367	\$27,667

SOURCE: North Carolina Association of County Commissioners FY 2006-07 Budget & Tax Survey



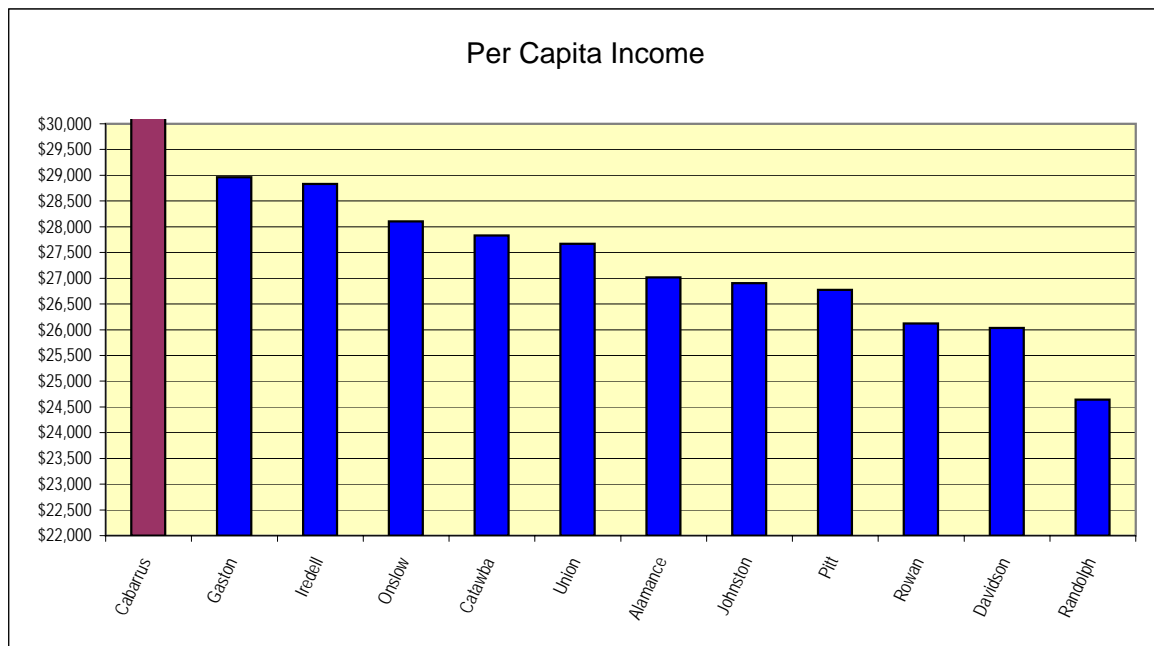
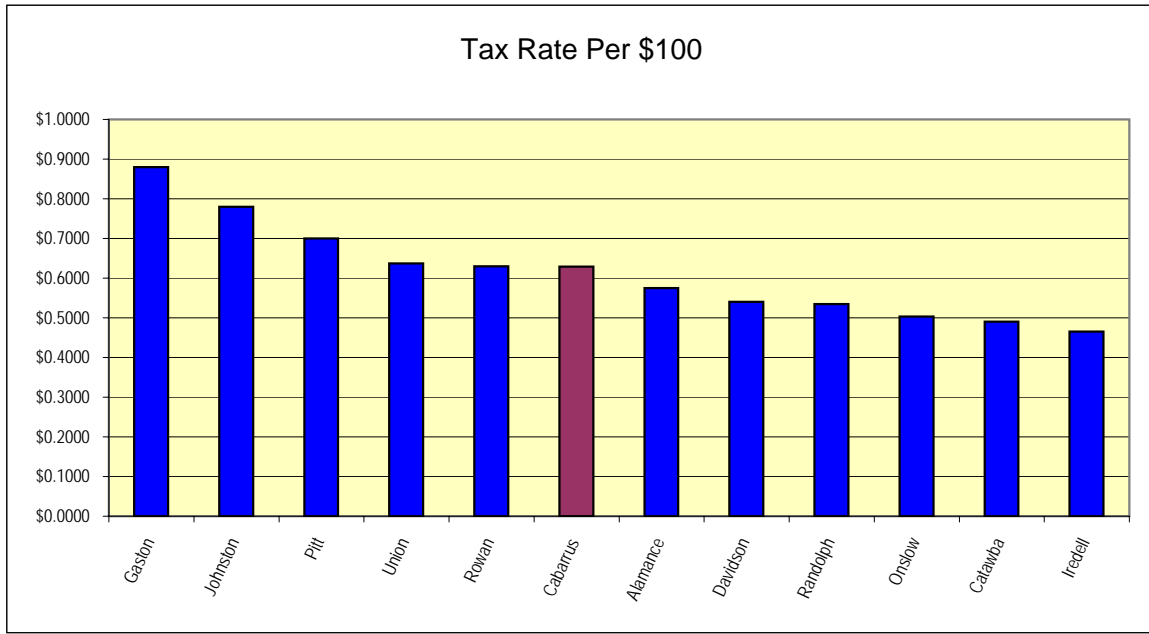
Statistical Information

Data Comparisons With Comparable Counties



Statistical Information

Data Comparisons With Comparable Counties



Statistical Information

Cabarrus County, North Carolina
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
General Fund										
Reserved for:										
Inventories	\$ 8,058	\$ 6,773	\$ 4,127	\$ 1,156	\$ 6,143	\$ 2,672	\$ 4,540	\$ 8,306	\$ 10,522	\$ 4,865
State statute	5,182,973	5,010,605	10,200,299	7,886,909	8,280,235	9,465,973	13,224,818	8,023,700	8,164,663	8,878,980
Cooperative Extension 4H Program	-	-	-	-	-	-	-	-	159,742	133,910
Wireless 911	-	-	-	154,710	-	-	-	-	-	-
Insurance Coverage	300,000	100,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	-
Total reserved	5,491,031	5,117,378	10,504,426	8,342,775	8,586,378	9,768,645	13,529,358	8,332,006	8,634,927	9,017,755
Unreserved										
Designated for										
subsequent year's expenditures	4,507,607	4,941,790	5,635,074	9,697,652	21,967,197	12,575,315	6,630,438	2,687,040	-	483,508
Undesignated	13,968,844	16,888,905	30,155,982	30,098,355	24,813,683	29,657,266	22,085,546	25,701,890	30,458,561	38,404,371
Total General Fund	\$ 23,967,482	\$26,948,073	\$46,295,482	\$ 48,138,782	\$55,367,258	\$52,001,226	\$ 42,245,342	\$36,720,936	\$ 39,093,488	\$ 47,905,634
All Other Governmental Funds										
Unreserved										
Designated for										
subsequent year's expenditures:										
Special revenues	\$ 588,319	\$ 632,468	\$ 2,114,253	\$ 6,214,366	\$ 7,200,446	\$ 1,377,499	\$ 9,711,950	\$10,257,675	\$ 8,846,005	\$ 8,568,351
Capital Projects	51,025,870	22,393,146	33,742,653	19,691,624	36,395,151	310,671	4,028,057	18,378,252	52,946,050	16,737,437
Total all other governmental funds	\$ 51,614,189	\$23,025,614	\$35,856,906	\$ 25,905,990	\$43,595,597	\$ 1,688,170	\$ 13,740,007	\$28,635,927	\$ 61,792,055	\$ 25,305,788

Statistical Information

Cabarrus County, North Carolina

Assessed Value and Actual Value of Taxable Property

Last Ten Years

Fiscal Year	Real <u>Property</u>	Personal <u>Property</u>	Public Service <u>Companies (2)</u>	Total <u>Assessed Value</u>	Total <u>Direct Tax Rate (3)</u>
1997	4,347,651,696	1,427,453,675	170,014,740	5,945,120,111	0.61
1998	4,612,615,940	1,910,219,236	179,256,456	6,702,091,632	0.66
1999	5,385,947,414	2,205,354,395	198,622,469	7,789,924,278	0.70
2000 (1)	6,862,227,976	2,609,618,395	208,301,600	9,680,147,971	0.59
2001	7,408,393,734	2,717,488,677	221,065,230	10,346,947,641	0.56
2002	7,913,235,212	2,898,237,139	243,404,104	11,054,876,455	0.56
2003	8,290,673,831	2,960,367,957	237,380,457	11,488,422,245	0.56
2004	8,660,862,061	2,813,292,526	215,793,981	11,689,948,568	0.56
2005 (1)	10,969,232,437	2,788,181,358	237,231,648	13,994,645,443	0.53
2006	11,554,183,728	2,946,103,615	237,558,497	14,737,845,840	0.63

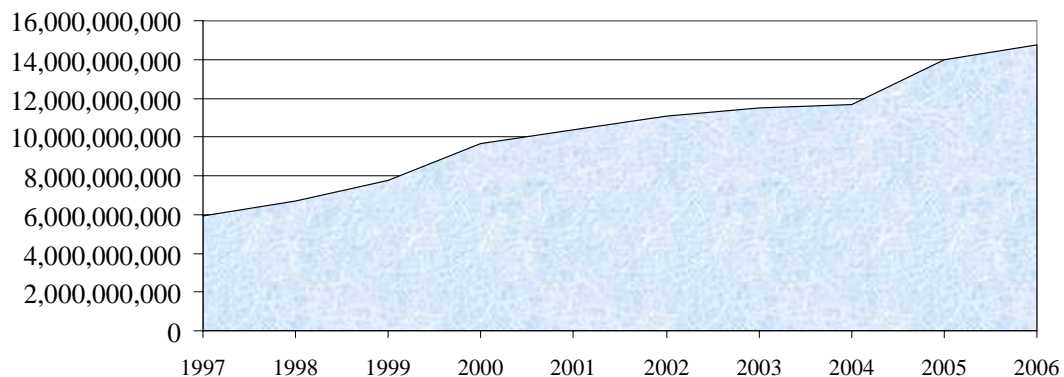
(1) Increase due to revaluation. Cabarrus County typically reassessed property every four years.

(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.

Total Assessed Value



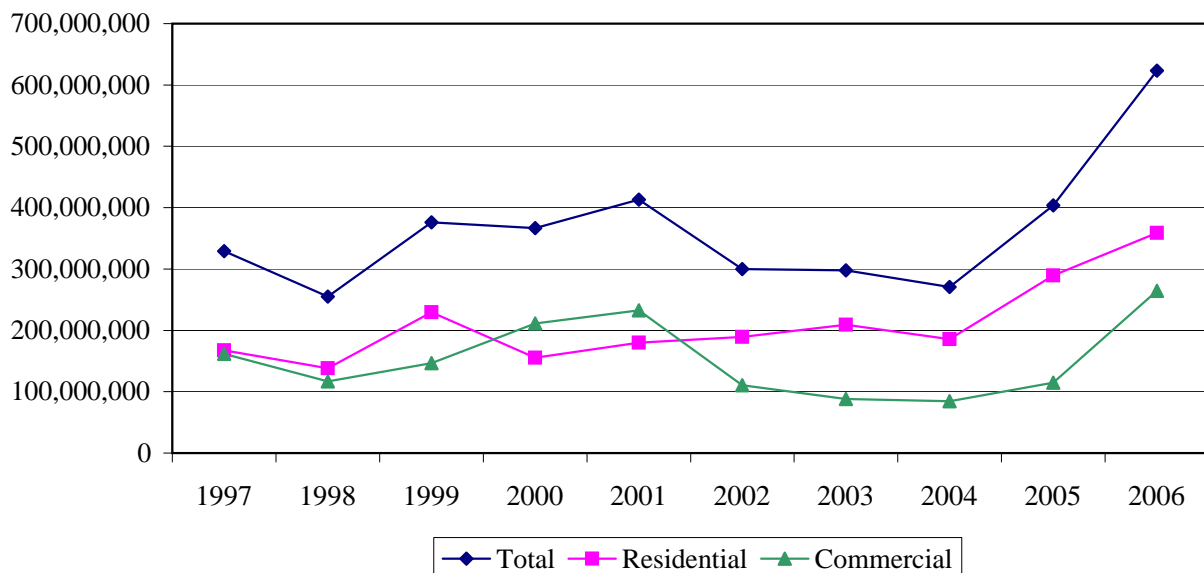
Statistical Information

Cabarrus County, North Carolina Property Value and Construction Last Ten Fiscal Years

Fiscal Year Ended June 30	Commercial Construction		Residential Construction				Total Residential Value	Total Construction Value
	Number of Units	Value	Single Family Number of Units	Value	Multi Family Number of Units	Value		
1997	234	161,592,443	1,624	152,224,468	496	15,262,520	167,486,988	329,079,431
1998	168	117,040,175	1,391	136,521,956	50	1,539,477	138,061,433	255,101,608
1999	209	146,651,345	2,050	191,361,281	1,264	38,280,856	229,642,137	376,293,482
2000	436	211,233,834	1,257	131,877,520	582	23,595,432	155,472,952	366,706,786
2001	442	232,845,069	1,697	166,648,066	262	13,443,262	180,091,328	412,936,397
2002	266	110,346,760	1,751	186,795,606	59	2,659,915	189,455,521	299,802,281
2003	285	88,377,721	1,861	203,705,115	90	5,683,095	209,388,210	297,765,931
2004	136	84,676,803	1,486	181,868,258	63	3,957,722	185,825,980	270,502,783
2005	182	114,569,893	2,262	283,500,800	74	5,846,897	289,347,697	403,917,590
2006	291	264,605,833	2,798	358,087,827	5	725,000	358,812,827	623,418,660

Source: County Commerce Department

Growth in Construction



Statistical Information

Cabarrus County, North Carolina

Demographic and Economic Statistics

Last Ten Fiscal Years

Year	Population(1)	Personal Income (2) (thousands of dollars)	Per Capita Personal Income (2)	Public School Enrollment (3)	Unemployment Rate (4)	Number of Building Inspections Performed (5)
1997	116,486	\$ 2,710,210	\$ 23,569	19,580	2.50%	N/A
1998	120,674	2,967,524	25,039	20,156	2.40%	N/A
1999	125,051	3,310,044	26,910	20,948	2.00%	16,358
2000	131,063	3,545,395	27,736	21,602	2.60%	39,584
2001	136,312	3,871,172	29,273	22,428	4.80%	41,027
2002	139,892	4,029,671	29,567	23,140	5.70%	40,989
2003	143,520	4,116,291	29,445	24,328	6.50%	46,325
2004	146,630	4,194,646	29,302	25,044	7.60%	48,795
2005	150,249	4,453,542	30,500	26,202	4.70%	51,464
2006	158,758	*	*	28,719	4.10%	65,340

* Information not yet available.

Notes:

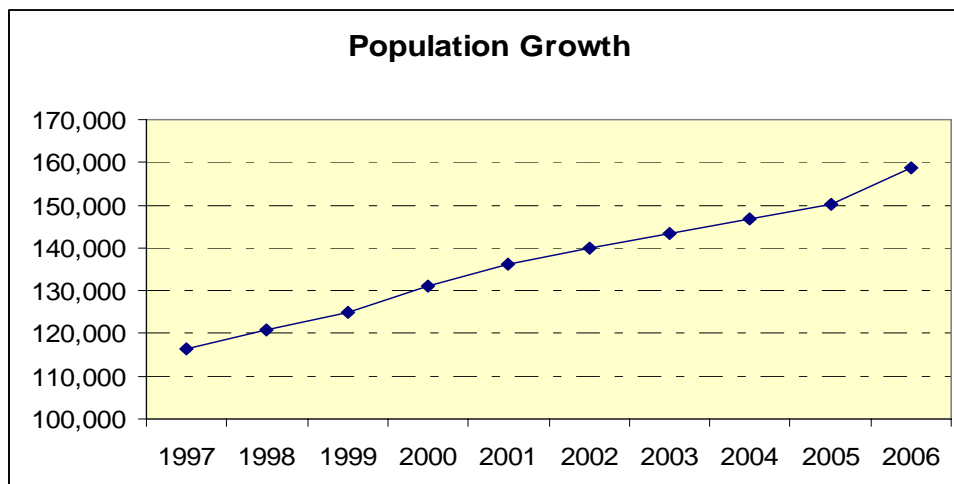
(1) N.C. State Data Center. Estimates are as of beginning of fiscal year.

(2) Bureau of Economic Analysis, U. S. Department of Commerce. Figures are for the prior calendar year

(3) Cabarrus County Schools and Kannapolis City Schools

(4) N. C. Employment Security Commission, Annual Average for prior calendar year.

(5) Total number of inspections performed by Cabarrus County Inspections Department. Does not include inspections by municipalities.



Statistical Information

Cabarrus County, North Carolina
Principal Property Tax Payers
Fiscal Year 2006

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Assessed Valuation</u>	<u>Rank</u>	<u>Percentage of Total Assessed Valuation</u>
Philip Morris, Inc	Cigarette Mfg.	\$ 1,090,991,978	1	7.45%
Corning, Inc	Fiber Optics Mfg.	233,622,454	2	1.60%
Concord Mills LTD Partnership	Shopping Center	206,386,940	3	1.41%
Charlotte Motor Speedway, Inc	Auto Racing	161,396,159	4	1.10%
Duke Energy Corp	Public Service Co.	71,262,091	5	0.49%
Concord Telephone Company	Public Service Co.	70,778,270	6	0.48%
Pass & Seymour/Legrand	Electronics	41,722,308	7	0.29%
Public Service of North Carolina	Public Service Co.	36,358,736	8	0.25%
Citicorp North America, Inc	Leasing Co.	32,351,750	9	0.22%
Bell/Sysco Food Services, Inc	Food Supplier	31,514,972	10	0.22%
Totals		<u>\$ 1,976,385,658</u>		13.51%

Source: Cabarrus County Tax Department

Statistical Information

Cabarrus County, North Carolina
Principal Employers
2006

Employer	Employees	Rank	Percentage of Total County Employment
Northeast Medical Center	4,116	1	5.14%
Philip Morris	2,600	2	3.25%
Cabarrus County Schools	2,476	3	3.09%
McGee Brothers Company	1,300	4	1.62%
Wal-Mart	983	5	1.23%
Cabarrus County	875	6	1.09%
City of Concord	857	7	1.07%
Pass & Seymour Legrand	692	8	0.86%
CT Communications	631	9	0.79%
Shoe Show	<u>575</u>	10	<u>0.72%</u>
Total	<u><u>15,105</u></u>		<u><u>18.85%</u></u>

Source: Cabarrus County Economic Development Corporation, June 2006.

Statistical Information

Cabarrus County, North Carolina Ratios of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
	General Obligation Bonds	Certificates Of Participation	Installment Payment Revenue Bonds	Capital Leases			
1997	82,550,000	-	-	21,007,187	103,557,187	889	3.82%
1998	78,180,000	-	-	20,892,909	99,072,909	821	3.34%
1999	73,810,000	-	30,000,000	17,596,987	121,406,987	971	3.67%
2000	69,140,000	-	28,500,000	14,756,923	112,396,923	858	3.17%
2001	64,700,000	40,000,000	27,000,000	11,938,050	143,638,050	1,054	3.71%
2002	60,400,000	38,000,000	25,500,000	9,136,744	133,036,744	951	3.30%
2003	56,145,000	61,340,000	24,000,000	6,344,560	147,829,560	1,030	3.59%
2004	52,495,000	98,765,000	22,500,000	4,123,595	177,883,595	1,213	4.24%
2005	97,805,000	93,380,000	21,000,000	6,159,483	218,344,483	1,453	4.90%
2006	91,845,000	88,005,000	19,500,000	3,735,427	203,085,427	1,279	N/A

(1) These ratios are calculated using personal income and population for the prior calendar year.
Calendar 2005 personal income not available to calculate fiscal year 2006.

Supplemental Information

Cabarrus County, North Carolina Community Information

Government

Date of Incorporation	1792
Form of Government	Commission-Manager
Number of Employees (Full Time Equivalents)	860.79
County Seat	Concord

Area Statistics

Population (July 2006 Estimate)	157,176
Area in square miles	364

Taxes

NC Retail Sales Tax	4.25%
Cabarrus County Local Sales Tax	2.50%
Cabarrus County Property Tax Rate Per \$100 Value	0.63

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	24
Softball fields	8
Playgrounds	10
Soccer Fields	12
Camping cabins	6
Tent sites	8

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	183
Number of civilians	12
Number of patrol units	100

	<u>Total</u>	<u>Cabarrus County</u>	<u>Kannapolis City</u>
Elementary schools	23	18	5
Middle schools	8	6	2
High schools	7	6	1
Performance Learning Center	1	1	-
Number of students	30,996	27,140	*3,856
<i>* Kannapolis School children in Cabarrus County limits</i>			

Medical

Economy

Sources of Information

325

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 Officers Association to encourage governments to prepare effective budget documents.

Encumbrance - a financial commitment for services, contracts, or goods, which have not, as yet, been delivered or performed. Normally found in the form of a purchase order, contract, or formal agreement that is chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund - a fund established to account for operations that are financed and operated in a manner similar to private business. The intent is that the full cost of providing goods or services be financed through charges and fees, thus removing the expense from the tax rate. The Landfill fund is an example.

Expenditures - amount of money actually paid or obligated for payment from County funds.

Expense - charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

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
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	<i>Recycling Division</i> -----	704-920-3279
Clerk to the Board -----	704-920-2110	Library	
Kay Honeycutt, Clerk		Tom Dillard, Director	
Commissioners' & Manager's Office---	704-920-2100	<i>Concord Branch</i> -----	704-920-2050
Communications & Outreach		<i>Kannapolis Branch</i> -----	704-920-1180
John D. Day, County Manager		<i>Mt. Pleasant Branch</i> -----	704-436-2202
Commerce-----	704-920-2141	<i>Harrisburg Branch</i> -----	704-920-2080
Jonathan Marshall, Director		Parks -----	704-920-3350
<i>Building Inspection Division</i> -----	704-920-2128	Londa Strong, Director	
<i>Community Development</i> -----	704-920-2142	Register of Deeds -----	704-920-2112
<i>Environmental Protection</i> -----	704-920-2887	Linda McAbee, Register of Deeds	
<i>Zoning</i> -----	704-920-2141	Sheriff -----	704-920-3000
Cooperative Extension -----	704-920-3310	D. Brad Riley, Sheriff	
Debbie Bost, Director		Social Services-----	704-920-1400
Elections -----	704-920-2860	John Eller, Director	
Linda Grist, Director		Soil & Water Conservation District -----	704-920-3300
Emergency Management -----	704-920-2143	Dennis Testerman, Resource Conservationist	
Bobby Smith, Director		Tax Administration -----	704-920-2166
Emergency Medical Services-----	704-920-2600	J. Brent Weisner, Tax Administrator	
David Hampton, Director		<i>Tax Collector</i> -----	704-920-2119
Finance-----	704-920-2104	<i>Land Records</i> -----	704-920-2127
Pam Dubois, Director		<i>Revaluation</i> -----	704-920-2178
General Services Administration-----	704-920-3200	Transportation-----	704-920-2921
Kyle Bilafer, Director		Randy Bass, Director	
Human Resources-----	704-920-2200	Veterans Services-----	704-920-2869
Don Cummings, Director		Lewis Williams, Director	

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Pamela S. Dubois, Deputy County Manager – Administration

Loretta A. Lee, Budget & Performance Manager

Rebecca C. Crabtree, Budget Analyst

For Information Contact:

Cabarrus County Finance
65 Church Street, SE
P. O. Box 707
Concord, NC 28026-0707

704-920-2104

www.cabarruscounty.us