

# Non-Departmental

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## DESCRIPTION

Items in this program are those which relate to General Fund programs as a whole, but not to any particular program or department.

### **Salary Adjustments**

This appropriation is used to fund service award payments and unbudgeted salary adjustments due to the merit/compensation study, staff retiring, resigning, etc., as authorized by the Board of Commissioners' Personnel Management Policy. Due to economic conditions, the FY 2010, 2011, 2012, and 2013 adopted budgets departed from policy by suspending merit adjustments and salary compensation studies. These were restored with the 2014 Budget.

### **Other Benefits**

These monies, \$716,490, provide for payment of eligible retirees' hospitalization and life insurance is proposed for FY 2014 at a rate of \$7,961 annually per retiree. The budget provides for an estimated 90 retirees for FY2014.

### **Fuel**

Funds are set aside due to uncertainty of fluctuating gas prices.

### **Building Rental Fees and Utilities**

The County is paying the rent and utilities on the unoccupied space at the Human Services Center until a future use of the space is determined.

### **Auto Maintenance**

This account is for license plate renewal costs. During FY 2013 the State required replacement of all tags with permanent tags.

### **Consultants**

This account is for fees and expenses paid to professionals for their special expertise.

### **Legal**

These are funds set aside due to the uncertainty of legal expenses.

### **Insurance Service and Settlement**

This account is for settlements made with 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. For Fiscal Year 2014, the County is required to pay unemployment taxes quarterly on taxable wages to build a fund for the state to use to pay claims in addition to paying our bill for 2013 claims in January 2014. Beginning in FY15, we will only be required to replenish our fund with the state based on claims paid.

### **Contingency**

Contingency funds are used to cover unanticipated/unbudgeted costs that may occur during the year. Transfers from contingency must be approved by the Board of Commissioners. Contingency funding is not required. This line includes \$ 201,108 to fund county funded staff COLA's of 1.0% increase for state funded teachers and principals. This amount will be moved to the schools budget when the State Budget is approved and these adjustments are final.

# Non-Departmental

## 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 budgeted for 4 units at \$1,008 per unit (\$4,032) for FY2013, the last year the program was offered. The APFO policy was revoked by the Board of Commissioners in January 2013.

### BUDGET SUMMARY

	FY 2012 Actual	FY 2013 Revised	FY 2014 Adopted	Dollar Change	Percent Change
<b>Non-Departmental</b>					
Salary Adjustments	-	150,000	550,000	400,000	266.67%
Other Benefits	696,000	696,000	716,490	20,490	2.94%
Fuel	-	68,416	100,000	31,584	46.16%
Building and Equipment Rentals	49,353	147,017	78,097	(68,920)	-46.88%
Natural Gas	-	1,782	1,247	(535)	-30.02%
Power	-	22,105	12,314	(9,791)	-44.29%
Auto & Trucks Maintenance	-	5,300	-	(5,300)	-100.00%
Consultants	-	50,000	25,000	(25,000)	-50.00%
Legal Fees	-	-	100,000	100,000	-
Insurance Settlements	-	50,000	50,000	-	0.00%
Unemployment Compensation	386,537	175,000	180,000	5,000	2.86%
Contingency	-	79,492	1,278,428	1,198,936	1508.25%
Adequate Public Facilities Reimbursement	2,016	4,032	-	(4,032)	-100.00%
<b>Total</b>	<b>\$1,133,906</b>	<b>\$1,449,144</b>	<b>\$3,091,576</b>	<b>\$1,642,432</b>	<b>113.34%</b>

# Contributions to Other Funds

This program consists of funding transfers from the General Fund to other funds.

## **Community Development Block Grant**

Cabarrus County participates in the HOME Consortium grant. The County uses the funds to rehabilitate and renovate scattered site low-income housing. Emphasis will be on elderly low-income residents.

## **Capital Project Fund**

This fund accounts for various capital projects approved by the Board in the Capital Improvement (CIP) Plan. The 2014 amount is composed of \$520,000 for emergency communication improvements, \$375,000 for a new EMS Co-Station in the Concord Mills area, \$125,000 for the protection of prime farmland soil through purchase of conservation easements, \$250,000 for Cox Mill Elementary School parking lot renovations and \$100,000 for a wetland mitigation project at J M Robinson High School.

## **Pension Trust Fund**

This transfer provides the required funding for the Special Separation Allowance Pension Trust Fund. Cabarrus County administers a public employee retirement system ("Separation Allowance") which is a single-employer defined benefit pension plan that provides retirement benefits to the County's qualified sworn law enforcement officers. All full-time law enforcement officers are covered by the Separation Allowance. The annual required contribution for the fiscal year ending June 30, 2014 was determined as part of the December 31, 2011 actuarial valuation.

## **Internal Service Fund**

In FY 2010, Resolution No.2005-17 amended the fund balance policy that upon the completion of the Comprehensive Annual Financial Report, any undesignated fund balance above 15% will be transferred to the Capital Reserve Fund to reduce reliance on debt financing; or the Self-Fund Hospitalization Fund, the Self-Funded Liability Fund or the Self-Funded Workers' Compensation Fund as required to maintain the integrity of those funds. Notwithstanding the requirements above, the fund balance may be appropriated for any use in the general fund to overcome revenue shortfalls related to significant downturns in the economy. The Self-funded Hospitalization Fund transfers via normal payroll processes have been increased for FY2014. The Plan has also been revised to adjust to rising claim expenses. No transfer is anticipated at this time.

## **Cabarrus Arena and Events Center Special Revenue Fund (SMG)**

Transfers to this fund are for the operation and maintenance of the Cabarrus Arena and Events Center. This program is not mandated. The day-to-day operations at the Cabarrus Arena and Events Center are currently being managed by SMG, a private facility management company.

## **BUDGET SUMMARY**

	FY 2012 Actual	FY 2013 Revised	FY 2014 Adopted	Dollar Change	Percent Change
<b>Contribution to Other Funds</b>					
Community Development Block Grant	30,000	25,000	25,000	-	0.00%
Capital Project Fund	510,000	429,740	1,370,000	940,260	218.80%
Pension Trust Fund	551,536	451,644	457,220	5,576	1.23%
Special Revenue Fund	-	14,800	-	(14,800)	-100.00%
Internal Service Fund	2,000,000	357,000	-	(357,000)	-100.00%
Cabarrus Arena and Events Center Fund	625,346	784,384	692,830	(91,554)	-11.67%
<b>Total</b>	<b>\$3,716,882</b>	<b>\$2,062,568</b>	<b>\$2,545,050</b>	<b>\$482,482</b>	<b>23.39%</b>

# Contributions to Other Agencies

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## DESCRIPTION

Agencies funded through this program are non-profit and other government agencies that provide public services which complement or are not found in the array of services provided by the County.

### **Juvenile Crime Prevention Council (JCPC)**

The North Carolina Division of Juvenile Justice partners with Juvenile Crime Prevention Councils in each county to galvanize community leaders, locally and statewide, to reduce and prevent juvenile crime. JCPC board members are appointed by the County Board of Commissioners and meet monthly in each county. The meetings are open to the public, and all business is considered public information. The Division of Juvenile Justice allocates approximately \$23 million to these councils annually. Funding is used to subsidize local programs and services. Cabarrus County has been allocated \$310,611 for FY14. The majority of the FY14 funds have been allocated to the approved agencies through a Request for Proposal process. The remaining unallocated \$39,000 will be allocated at a later date based on needs during FY14.

### **Cabarrus County Teen Court and Cabarrus Mediation, Inc. (JCPC)**

This program funded by the Juvenile Crime Prevention Council (JCPC) provides an opportunity for the diversion from the traditional court system for certain first-time misdemeanor or status offenders, ages 11 through 16. This program provides an education in how the judicial system works to youth referred and youth volunteers. This program also helps youth and their families acquire and practice skills designed to foster the development of supportive and positive relationships. The program was implemented in FY 1999 with the goal to increase the capacity of the community's youth to become responsible and productive citizens.

### **Cabarrus County Juvenile Restitution/Community Service (JCPC)**

This program funded by the Juvenile Crime Prevention Council (JCPC) provides juveniles the opportunity to fulfill their monetary restitution and community service obligations to Juvenile Court. The target population is Cabarrus County youth between 7 and 17 years of age who are referred from Juvenile Court. The goal of the program is to assist the youth in completing their court ordered obligation and to reduce further involvement with Juvenile Court.

### **Boys & Girls Club of Cabarrus County (JCPC)**

This agency funded by the Juvenile Crime Prevention Council (JCPC) seeks to reduce gang activity through targeted outreach. The program also provides the Strengthening Families program which is an evidenced-based family skill building program that focuses on building improved cooperation and communication within families. Youth ages 5 to 15 will be targeted through referrals by the school resource officer, counselors and case workers with priority given to youth referred by the juvenile court system. The Boys & Girls Club provides positive, constructive activities that meet both the interests and needs of the targeted youth and their families.

### **Shift Mentoring Program (JCPC)**

This program funded by the Juvenile Crime Prevention Council (JCPC) promotes youth development for young people in grades 6-12 during in-school and after-school hours who have been referred through juvenile court, law enforcement or school personnel. The program promotes healthy human connections through structured adventure activities, life skill training, and group mentoring that emphasizes team building, leadership development, increased communication, conflict resolution skills and problem solving abilities. The contract with this agency began with the FY13 budget year.

# Contributions to Other Agencies

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## **Rowan County Youth Services Bureau, Inc. (JCPC)**

This agency funded by the Juvenile Crime Prevention Council (JCPC) provides sex offender specific evaluations and treatment to Cabarrus County youth. Evaluations will address juveniles with behavior problems, particularly those of a sexual nature, by providing evaluations and recommendations for treatment in a timely manner. Sex offender treatment includes group, individual, and family therapy for juveniles who have been adjudicated with a sex offense. Target youth will be between the ages of 6 and 17. The contract with this agency began with the FY13 budget year.

## **Project Challenge (JCPC)**

Project Challenge, funded by the Juvenile Crime Prevention Council (JCPC), has identified juvenile offenders between the ages of 10 and 17 years as its target population. Juveniles can only discern the impact of the damages or injury caused by their offenses if they have had the opportunity to provide restoration to the victim through their own effort. Project Challenge provides that opportunity. The essence of Project Challenge is community involvement and improvement. This involvement helps eliminate family conflict and disruption, occupies free time, increases self-esteem, increases school involvement, and improves poor and impoverished areas. The contract with this agency expired on June 30, 2012.

## **Monarch (JCPC)**

Monarch, funded by the Juvenile Crime Prevention Council (JCPC) beginning in FY 2011, is a nonprofit organization supporting and counseling juveniles with intellectual and developmental disabilities, mental illness, and substance abuse issues. The contract with this agency expired on June 30, 2012.

## **Criminal Justice Partnership Program (CJPP)**

This State funded pass through grant enabled Cabarrus County to target all intermediate offenders with signs of drug/alcohol-related problems who had been sentenced to supervised probation by a judge. The purpose of the program was to provide an additional sentencing option for offenders with substance abuse and/or dependency problems thus assisting offenders in overcoming substance abuse. The State eliminated funding of the program in 2013.

## **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 2014 budget increase relates primarily to a new truck at \$37,000 (\$14,800 County funded) 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.

# Contributions to Other Agencies

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Forest Pest Control - Investigations are performed to identify forest pests, and methods of control are prepared. Periodic surveys are made for Gypsy Moth and Southern Pine Beetle damage.

## **Gang Prevention – ARRA**

This federal grant addressed the mental health and substance abuse needs of juveniles between the ages of 10 and 18 being released from Youth Development Centers back into their home communities. The youth involved in the program received intensive family and community based treatments that promoted behavioral changes in their home environment seeking a balance between formal services and a family centered approach. This grant was funded by the American Recovery and Reinvestment Act (ARRA).

## **Obligation to Kannapolis (TIF)**

Payment to the city of Kannapolis which goes towards paying 50% of the debt service on public improvements in Kannapolis to include the new Cabarrus Health Alliance facility.

## **JHE Production Group**

These funds are used to promote and retain the Nextel All Star Challenge Race at Charlotte Motor Speedway. They are budgeted in the Arena Fund in FY2013 and FY2014.

## **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, reduced funding to \$50,000 in FY 2012 and eliminated funding in FY 2013.

## **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. The County provides 11,635 square feet of space (valued at \$139,620 per year plus approximately \$46,199 in various in-kind expenses (utilities, custodial services and building maintenance)).

# Contributions to Other Agencies

## BUDGET SUMMARY

	FY 2012 Actual	FY 2013 Revised	FY 2014 Adopted	Dollar Change	Percent Change
<b>Contribution to Other Agencies</b>					
JCPC Grants					
Teen Court	56,638	58,218	58,218	-	0.00%
Teen Court-Restitution	-	64,030	63,280	(750)	-1.17%
Boys/Girls Club	-	70,000	97,613	27,613	39.45%
Shift Mentoring Program	-	6,363	12,000	5,637	88.59%
Rowan County Youth Services Bureau	-	25,000	25,000	-	0.00%
Project Challenge	61,321	-	-	-	-
Monarch	82,496	-	-	-	-
JCPC- Unallocated	-	-	39,000	39,000	-
Criminal Justice Partnership	128,652	-	-	-	-
Medical Examiner	55,500	76,000	55,000	(21,000)	-27.63%
NC Forest Service	64,176	70,554	86,179	15,625	22.15%
Gang Prevention ARRA	329,572	-	-	-	-
Obligation to Kannapolis (TIF)	-	1,421,804	1,465,804	44,000	3.09%
JHE Production Group	10,000	-	-	-	-
Economic Development Corporation	262,000	262,000	332,000	70,000	26.72%
Cabarrus Community Care Plan	50,000	-	-	-	-
Sales Tax Fire Districts	558,291	526,976	586,785	59,809	11.35%
Special Olympics	55,000	55,000	55,930	930	1.69%
Cabarrus Arts Council, Inc.	26,000	26,000	-	(26,000)	-100.00%
<b>Total</b>	<b>\$1,739,646</b>	<b>\$2,661,945</b>	<b>\$2,876,809</b>	<b>\$214,864</b>	<b>8.07%</b>

