

Budget Summary

PROGRAM FUNDING MATRIX

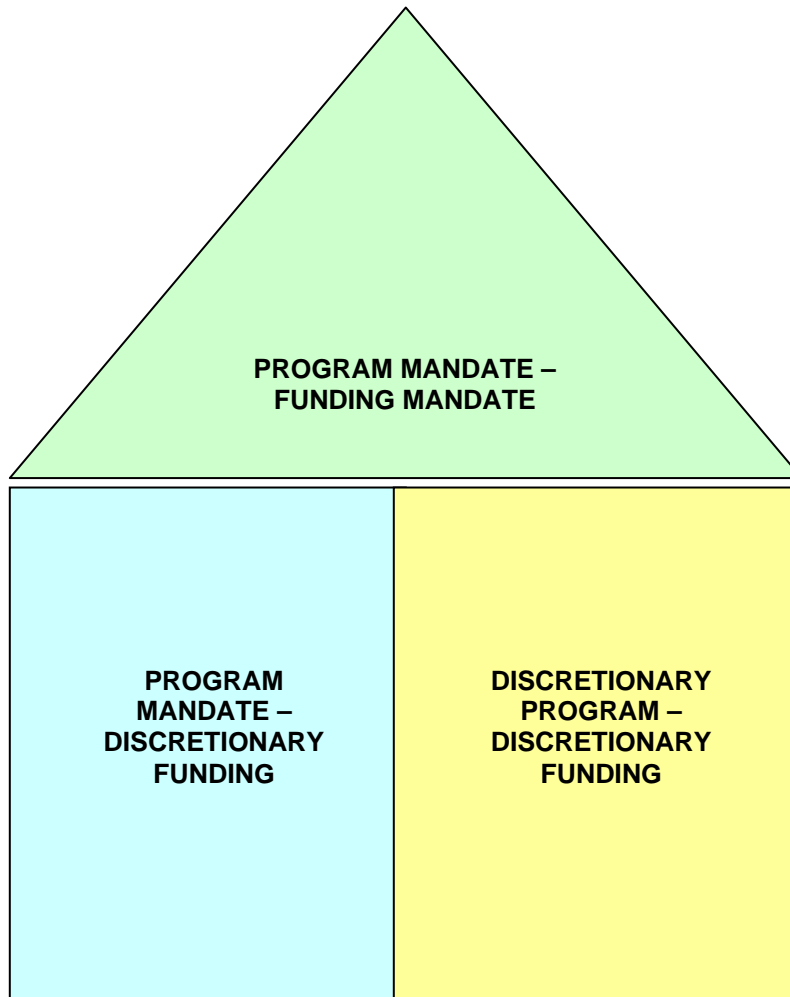
The matrix found on the following pages categorizes each County program (General Fund only) according to service and funding requirements.

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 style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 150px;"> <div style="border: 1px solid black; width: 20px; height: 10px; background-color: #d9ead3; margin-bottom: 5px;"></div> Mandated service & dollars <div style="border: 1px solid black; width: 20px; height: 10px; background-color: #d9ead3; margin-bottom: 5px; margin-left: 10px;"></div> Mandated service - discretionary dollars <div style="border: 1px solid black; width: 20px; height: 10px; background-color: #fff2cc; margin-bottom: 5px; margin-left: 10px;"></div> No mandate - discretionary service & dollars </div> </div>					
Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Other Cost	% of Total Budget
Mandated	Social Services-Aid to the Blind	14,978	14,978	-	
Mandated	Social Services-Child Day Care	6,636,752	316,036	6,320,716	
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,374,400	1,632,005	742,395	
Mandated	Social Services-Medicaid Assistance	-	-	-	
Mandated	Social Services-Special Assistance for Adults	1,386,541	1,386,541	-	
Mandated	Separation Allowance for Law Enforcement	353,811	353,811	-	
Mandated	Unemployment Compensation	60,000	60,000	-	
Mandated	Education-Debt Service	26,343,551	26,343,551	-	
Mandated	Other Debt Service	10,043,196	10,043,196	-	
	Total Mandatory Service/Mandatory Funding	47,213,229	40,150,118	7,063,111	24.29%
Mandated	Board of Commissioners	313,569	313,569	-	
Mandated	Board of Elections	967,511	967,511	-	
Mandated	Commerce-Construction Standards	1,798,128	1,798,128	-	
Mandated	Commerce-Environmental Protection	267,403	267,403	-	
Mandated	Contribution to Cabarrus Health Alliance	4,074,657	4,074,657	-	
Mandated	Courts-General Services Administration	504,683	27,683	477,000	
Mandated	Education-Capital Outlay	1,916,850	1,916,850	-	
Mandated	Education-Current Expense	52,744,485	52,744,485	-	
Mandated	Emergency Management	941,638	920,037	21,601	
Mandated	EMS*	5,860,263	5,860,263	-	
Mandated	Finance	923,901	923,901	-	
Mandated	General Services - Street Sign Maintenance	167,167	167,167	-	
Mandated	Jail	5,753,030	5,753,030	-	
Mandated	Legal	767,719	767,719	-	
Mandated	Medical Examiner	70,000	70,000	-	
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	639,561	614,021	25,540	
Mandated	Register of Deeds	650,002	650,002	-	
Mandated	Sheriff	10,351,487	10,171,487	180,000	
Mandated	Social Services-Administration	2,751,236	2,751,236	-	
Mandated	Social Services-Adult & Family Services	2,212,004	1,244,634	967,370	
Mandated	Social Services-Child Support Services	1,296,455	13,521	1,282,934	
Mandated	Social Services-Child Welfare Services	5,415,708	2,078,256	3,337,452	
Mandated	Social Services-Economic Services	4,454,423	1,482,951	2,971,472	
Mandated	Social Services-Emergency Assistance	844,839	589,450	255,389	
Mandated	Soil & Water Conservation District	261,465	231,465	30,000	
Mandated	Tax Assessor, land records, appraisal	2,233,181	2,233,181	-	
Mandated	Tax Collector Administration	938,680	938,680	-	
Mandated	Transportation Services - Medicaid Transport*	2,204,936	1,559,616	645,320	
	Total Mandatory Service/Discretionary Funding	111,324,981	101,130,903	10,194,078	57.27%

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Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Other Cost	% of Total Budget
Discretionary	Aging-In-Home Services	199,269	31,255	168,014	
Discretionary	Aging-Nutrition	490,565	340,465	150,100	
Discretionary	Aging-Senior Services	1,461,247	1,050,810	410,437	
Discretionary	Animal Control	727,280	727,280	-	
Discretionary	Cabarrus Juvenile Crime Prevention-Project Challenge	64,056	-	64,056	
Discretionary	Cabarrus Juvenile Crime Prevention-Teen Court	71,863	-	71,863	
Discretionary	Cabarrus Juvenile Crime Prevention-Genesis	39,000	9,000	30,000	
Discretionary	Cabarrus Juvenile Crime Prevention-Board	-	-15,500	15,500	
Discretionary	Capital Improvement Program	1,820,000	1,820,000	-	
Discretionary	Commerce-Community Development	348,266	73,155	275,111	
Discretionary	Commerce-Economic Development Incentive Grants	1,841,833	1,841,833	-	
Discretionary	Commerce-Planning-Subdivision & Zoning Control	1,001,601	1,001,601	-	
Discretionary	Communications & Outreach	436,715	436,715	-	
Discretionary	Contributions to Other Funds-Arena Fund	925,621	925,621	-	
Discretionary	Contributions to Other Funds-Capital Projects	-	-	-	
Discretionary	Contributions to Other Funds-Capital Reserve	3,709,726	3,709,726	-	
Discretionary	Contributions to Other Funds-CDBG	40,000	40,000	-	
Discretionary	Cooperative Extension	411,525	411,525	-	
Discretionary	County Manager	568,031	568,031	-	
Discretionary	Forestry Service	67,272	67,272	-	
Discretionary	General Services-Grounds Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	7,089,188	7,019,188	70,000	
Discretionary	Human Resources	524,855	524,855	-	
Discretionary	Information Services	3,242,769	3,242,769	-	
Discretionary	Libraries	2,715,018	2,539,018	176,000	
Discretionary	Non-Departmental-Revenue	-	-67,000	67,000	
Discretionary	Non-Departmental-Contingency	658,887	658,887	-	
Discretionary	Non-Departmental-Other Benefits (Retiree Health Ins)	660,528	660,528	-	
Discretionary	Non-Departmental-Salary Adjustments	150,000	150,000	-	
Discretionary	Non-Departmental-Insurance Settlements	50,000	50,000	-	
Discretionary	Non-Departmental-Adequate Public Facilities Reimb.	51,702	51,702	-	
Discretionary	Other Contributions-Arts Council	25,246	25,246	-	
Discretionary	Other Contributions-Community Care Clinic	100,000	100,000	-	
Discretionary	Other Contributions-Criminal Justice Partnership	125,633	-	125,633	
Discretionary	Other Contributions-Economic Development Corp	425,298	425,298	-	
Discretionary	Other Contributions-Sales Tax Fire Districts	668,174	668,174	-	
Discretionary	Other Contributions-Special Olympics	55,000	55,000	-	
Discretionary	Other Contributions-All Star Challenge	20,000	20,000	-	
Discretionary	Parks	1,400,694	1,400,694	-	
Discretionary	Public Assistance-Veterinarian Services	18,000	18,000	-	
Discretionary	Risk Management/Wellness	217,881	217,881	-	
Discretionary	Social Services-Adult Day Care	82,158	10,270	71,888	
Discretionary	Social Services-Community Alternatives Program (CAP)	3,108,752	2,933,472	175,280	
Discretionary	Veterans Services	228,848	226,848	2,000	
	Total Discretionary Service/Discretionary Funding	35,842,501	33,969,619	1,872,882	18.44%
	GRAND TOTAL GENERAL FUND	194,380,711	175,250,640	19,130,071	100.00%
* Total includes mandated as well as discretionary services					

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PROGRAM FUNDING MATRIX - GENERAL FUND

Mandated / Discretionary	Program	FY 2010 Total Cost	County Cost	Fees & Other Revenue	Sales & Other Tax & Delinquent Property Tax	Property Taxes	Intergovt Revenue	Tax Rate Equivalent
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GENERAL GOVERNMENT								
Mandated	Board of Commissioners	313,569	313,569			313,569	-	0.0015
Mandated	Board of Elections	967,511	967,511	109,949		857,562	-	0.0042
Mandated	Finance	923,901	923,901	48,260		875,641	-	0.0042
Mandated	General Services - Street Sign Maintenance	167,167	167,167	5,000		162,167	-	0.0008
Mandated	Legal	767,719	767,719			767,719	-	0.0037
Mandated	Register of Deeds	650,002	650,002	1,146,520		-496,518	-	(0.0024)
Mandated	Tax Assessor, Land Records, Appraisal	2,233,181	2,233,181	1,000		2,232,181	-	0.0108
Mandated	Tax Collector Administration	938,680	938,680	459,000	130,000	349,680	-	0.0017
Discretionary	Capital Improvement Program	1,820,000	1,820,000			1,820,000	-	0.0088
Discretionary	Communications & Outreach	436,715	436,715		450,000	-13,285	-	(0.0001)
Discretionary	County Manager	568,031	568,031			568,031	-	0.0028
Discretionary	General Services-Ground Maintenance, Admin, Building Maintenance, Facility Svcs, Fleet Maintenance	7,089,188	7,019,188	64,543		6,954,645	70,000	0.0337
Discretionary	Human Resources	524,855	524,855			524,855	-	0.0025
Discretionary	Information Services	3,242,769	3,242,769	197,360		3,045,409	-	0.0148
Discretionary	Risk Management/Wellness	217,881	217,881			217,881	-	0.0011
	Total	20,861,169	20,791,169	2,031,632	580,000	18,179,537	70,000	0.0881
CULTURE & RECREATION								
Discretionary	Libraries	2,715,018	2,539,018	109,000		2,430,018	176,000	0.0118
Discretionary	Parks	1,400,694	1,400,694	252,650		1,148,044	-	0.0056
	Total	4,115,712	3,939,712	361,650		3,578,062	176,000	0.0173
PUBLIC SAFETY								
Mandated	Commerce-Construction Standards	1,798,128	1,798,128	946,000		852,128	-	0.0041
Mandated	Courts-General Services Administration	504,683	27,683	600		27,083	477,000	0.0001
Mandated	Emergency Management	941,638	920,037	34,740		885,297	21,601	0.0043
Mandated	EMS	5,860,263	5,860,263	3,475,000		2,385,263	-	0.0116
Mandated	Jail	5,753,030	5,753,030	289,000		5,464,030	-	0.0265
Mandated	Sheriff	10,351,487	10,171,487	1,393,476		8,778,011	180,000	0.0426
Discretionary	Animal Control	727,280	727,280	12,000		715,280	-	0.0035
	Total	25,936,509	25,257,908	6,150,816		19,107,092	678,601	0.0926
ECONOMIC & PHYSICAL DEVELOPMENT								
Mandated	Commerce-Environmental Protection	267,403	267,403	100,000		167,403	-	0.0008
Discretionary	Commerce-Community Development	348,266	73,155	2,000		71,155	275,111	0.0003
Discretionary	Commerce-Economic Development Incentive Grants	1,841,833	1,841,833			1,841,833	-	0.0089
Discretionary	Commerce-Planning-Subdivision & Zoning Control	1,001,601	1,001,601	14,325		987,276	-	0.0048
	Total	3,459,103	3,183,992	116,325		3,067,667	275,111	0.0149
HUMAN SERVICES								
Mandated	Social Services-Aid to the Blind	14,978	14,978			14,978	-	0.0001
Mandated	Social Services-Child Day Care	6,636,752	316,036			316,036	6,320,716	0.0015
Mandated	Social Services-Child Foster Care & Adoption Assistance	2,374,400	1,632,005			1,632,005	742,395	0.0079
Mandated	Social Services-Medicaid Assistance	-	-			0	-	0.0000
Mandated	Social Services-Special Assistance for Adults	1,386,541	1,386,541	6,000		1,380,541	-	0.0067
Mandated	Piedmont Behavioral Health Care-Mental Health/Substance Abuse/Developmental Disabilities	639,561	614,021			614,021	25,540	0.0030
Mandated	Social Services-Administration	2,751,236	2,751,236			2,751,236	-	0.0133
Mandated	Social Services-Adult & Family Services	2,212,004	1,244,634	123,830		1,120,804	967,370	0.0054
Mandated	Social Services-Child Support Services	1,296,455	13,521			13,521	1,282,934	0.0001
Mandated	Social Services-Child Welfare Services	5,415,708	2,078,256			2,078,256	3,337,452	0.0101
Mandated	Social Services-Economic Services	4,454,423	1,482,951	176,366		1,306,585	2,971,472	0.0063
Mandated	Social Services-Emergency Assistance	844,839	589,450			589,450	255,389	0.0029
Mandated	Transportation Services - Medicaid Transport*	2,204,936	1,559,616	533,600		1,026,016	645,320	0.0050
Discretionary	Aging-In-Home Services	199,269	31,255	2,500		28,755	168,014	0.0001
Discretionary	Aging-Nutrition	490,565	340,465	90,000		250,465	150,100	0.0012
Discretionary	Aging-Senior Services	1,461,247	1,050,810	207,000		843,810	410,437	0.0041
Discretionary	Cooperative Extension	411,525	411,525	76,561		334,964	-	0.0016
Discretionary	Social Services-Adult Day Care	82,158	10,270			10,270	71,888	0.0000
Discretionary	Social Services-Community Alternatives Program (CAP)	3,108,752	2,933,472	2,949,900		-16,428	175,280	(0.0001)
Discretionary	Social Services-Veterinarian Services	18,000	18,000	6,000		12,000	-	0.0001
Discretionary	Veterans Services	228,848	228,848			228,848	2,000	0.0011
	Total	36,232,197	18,705,890	4,171,757		14,534,133	17,526,307	0.0705

Budget Summary

PROGRAM FUNDING MATRIX - GENERAL FUND

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

* Total includes mandated as well as discretionary services